

**Joanna Leeds**

Charity number 1138640

**Annual Report and Financial Statements**  
**for the year ended 31 December 2023**



**Annual Report and Financial Statements  
for the year ended 31 December 2023**

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**Prepared by West Yorkshire Community Accountancy Service CIO**

# Joanna Leeds

## Trustees' report for the year ended 31 December 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
Angharad Turner-Fielder	Chair	
Ifan Greville	Treasurer	
Heather France	Secretary	
Gerard Murray		Resigned 10 February 2023
Lana Northey		Appointed 25 July 2023

<b>Charity number</b>	1138640	Registered in England and Wales
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Registered and principal address	Bankers
Joanna House 1 Sydenham Street Leeds LS11 9RR	CAF Bank Ltd 25 Kings Hill Avenue Kings Hill 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.

# **Joanna Leeds**

## **Trustees' report (continued) for the year ended 31 December 2023**

### **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.

#### **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**

A year of change, 2023 saw the departure of our long-standing Director who had been in post for 10 years and served 13 years on the staff team at Joanna Project. There was a gap of 4 months before the new Director took up post in June 2023 and so one of our Outreach & Support workers stepped up as Acting Director in the interim. This was a time of real pulling together as a team which has resulted in a strong sense of team. Despite the year marking a significant transition in leadership the service continued to thrive and we supported 88 women through our daytime service and 120 women through our evening outreach.

We have continued to invest in our premises, redecorating our calm space and purchasing two new sofas for the women who access our Sanctuary to enjoy. Many of the women who attend our building are homeless and so the upkeep of our Joanna home is important to us in creating a homely, therapeutic environment for women who really do need sanctuary.

Much of what we do as a charity is building community for those we support and so a highlight of the year was a trip to Otley to sit on the river and eat fish and chips. Days out are hugely important for our women in creating memories that are positive and build a sense of belonging and family for women who have often never experienced this.

Other successes for the year were seeing two women go to rehab, and participating in the Female Hidden Homelessness census continuing our input and advocacy in system change. We continue to be involved in ongoing partnerships with police, Leeds City Council, and other third sector organisations in order to advocate for women involved in street-based sex work and keep their needs on the agenda of services.

We continue to host other organisations such as substance misuse workers and health care professionals at our drop-ins in order to make services more accessible to the women we support. For a long time we've been hopeful that we could find a counselling service to work alongside and so have been excited to trial a pilot with a local counselling service to provide some therapeutic sessions for some of our women. We are hopeful that this will continue with the securing of appropriate funding.

We look ahead to 2024 and plans for our 20<sup>th</sup> birthday next year. This feels like a huge achievement for us as a charity and an opportunity to look back at the last 20 years and all that's been achieved.

## **Joanna Leeds**

### **Trustees' report (continued) for the year ended 31 December 2023**

#### **Financial review**

The net expenditure for the year was £4,872, including net income of £5,442 on unrestricted funds and net expenditure of £10,314 on restricted funds.

#### **Reserves policy**

The charity's free reserves, excluding fixed assets, at the year end were £98,261.

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 19/03/2024

Ifan Greville (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 2023, which are set out on pages 6 to 12.

#### **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

21/03/2024

#### **West Yorkshire Community Accountancy Service CIO**

Stringer House  
34 Lupton Street  
Leeds  
LS10 2QW

**Joanna Leeds**  
**Statement of Financial Activities**  
**(including summary income and expenditure account)**  
**for the year ended 31 December 2023**

	Notes	2023 Unrestricted funds £	2023 Restricted funds £	2023 Total funds £	2022 Total funds £
<b>Income from:</b>					
Grants	(2)	27,700	104,953	132,653	142,309
Donations		44,827	-	44,827	45,252
Fundraising		1,109	-	1,109	2,029
Gift aid		4,475	-	4,475	5,403
Interest income		1,719	-	1,719	289
Insurance income		-	-	-	667
Other income		1,680	-	1,680	1,179
<b>Total income</b>		<b>81,510</b>	<b>104,953</b>	<b>186,463</b>	<b>197,128</b>
<b>Expenditure on:</b>					
Salaries, NIC and pensions	(3)	48,466	83,207	131,673	145,551
Payroll charges		944	-	944	879
Staff travel and expenses		93	152	245	799
Training and other staff costs		784	4,071	4,855	3,666
Freelance staff		4,661	1,152	5,813	-
Local outreach		272	4,275	4,547	6,821
Rent, rates and service charge		-	5,719	5,719	5,255
Utilities		3,682	1,778	5,460	5,485
Security		531	1,275	1,806	642
Building and garden expenses		649	417	1,066	5,399
Food and consumables		776	7,958	8,734	5,169
Printing, postage and stationery		67	161	228	205
Telephone		948	281	1,229	1,290
Internet, website and computer expenses		3,957	855	4,812	3,725
Office expense		173	25	198	123
Membership and subscriptions		241	189	430	338
Insurance		-	841	841	815
Professional fees		-	35	35	-
Independent examination		1,200	-	1,200	840
Vehicle expense		3,830	2,555	6,385	6,003
Other expense		64	321	385	153
Depreciation		4,730	-	4,730	4,730
<b>Total expenditure</b>		<b>76,068</b>	<b>115,267</b>	<b>191,335</b>	<b>197,888</b>
<b>Net movement in funds</b>		<b>5,442</b>	<b>(10,314)</b>	<b>(4,872)</b>	<b>(760)</b>
<b>Fund balances brought forward</b>		<b>99,949</b>	<b>37,306</b>	<b>137,255</b>	<b>138,015</b>
<b>Fund balances carried forward</b>	(4)	<b>105,391</b>	<b>26,992</b>	<b>132,383</b>	<b>137,255</b>

All incoming resources and resources expended derive from continuing activities.

**Joanna Leeds**  
**Balance sheet**  
**as at 31 December 2023**

	2023	2023	2023	2022
	Unrestricted	Restricted	Total	Total
	£	£	£	£
<b>Fixed assets</b>				
Tangible assets	(5) 7,130	-	7,130	11,859
<b>Total fixed assets</b>	<u>7,130</u>	<u>-</u>	<u>7,130</u>	<u>11,859</u>
<b>Current assets</b>				
Debtors and prepayments	(6) 2,864	1,017	3,881	17,206
Cash at bank and in hand	(7) 96,597	25,975	122,572	109,150
<b>Total current assets</b>	<u>99,461</u>	<u>26,992</u>	<u>126,453</u>	<u>126,356</u>
<b>Current liabilities:</b>				
<b>amounts falling due within one year</b>				
Accruals	1,200	-	1,200	960
<b>Total current liabilities</b>	<u>1,200</u>	<u>-</u>	<u>1,200</u>	<u>960</u>
<b>Net current assets</b>	<u>98,261</u>	<u>26,992</u>	<u>125,253</u>	<u>125,396</u>
<b>Net assets</b>	<u>105,391</u>	<u>26,992</u>	<u>132,383</u>	<u>137,255</u>
<b>Funds</b>				
Unrestricted funds	105,391	-	105,391	99,949
Restricted funds	-	26,992	26,992	37,306
<b>Total funds</b>	<u>105,391</u>	<u>26,992</u>	<u>132,383</u>	<u>137,255</u>

The financial statements were approved by the board of trustees on 19/03/2024

Ifan Greville (Trustee)



# **Joanna Leeds**

## **Notes to the accounts**

### **for the year ended 31 December 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 £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.

##### **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.

**Joanna Leeds**  
**Notes to the accounts continued**  
**for the year ended 31 December 2023**

<b>2 Grants</b>	2023	2023	2023	2022
	Unrestricted	Restricted	Total	Total
	funds	funds	funds	funds
	£	£	£	£
Basis Yorkshire	-	4,588	4,588	2,500
Leeds Community Foundation	-	15,000	15,000	-
Groundwork UK	-	1,455	1,455	13,591
Leeds City Council	-	8,925	8,925	5,100
Leeds Women's Aid	1,700	-	1,700	2,450
Lloyds Bank Foundation	25,500	-	25,500	-
National Lottery Community Fund	-	62,164	62,164	59,487
The Pilgrim Trust	-	8,321	8,321	12,500
Voluntary Action Leeds	-	1,500	1,500	-
Wades Charity	-	3,000	3,000	-
Abbey House Settlement	500	-	500	-
Garfield Weston Foundation	-	-	-	20,000
Leeds Community Foundation	-	-	-	15,000
Leeds University Union	-	-	-	413
Metcalfe Smith Trust	-	-	-	345
The Liz and Terry Bramall Foundation	-	-	-	5,000
West Yorks Combined Authority	-	-	-	5,923
	<u>27,700</u>	<u>104,953</u>	<u>132,653</u>	<u>142,309</u>

**3 Staff costs and numbers**

	2023	2022
	£	£
Gross salaries	120,024	131,478
Social security costs	10,646	12,483
Employment allowance	(5,000)	(5,000)
Pensions	6,003	6,590
	<u>131,673</u>	<u>145,551</u>

The average number of employees during the year was 5.1, being an average of 4.3 full time equivalent (2022: 5.3, 5 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	6,003	6,590

**Joanna Leeds**  
**Notes to the accounts continued**  
**for the year ended 31 December 2023**

<b>4 Restricted funds</b>	Balance b/f	Incoming	Outgoing	Transfers	Balance c/f
	£	£	£	£	£
Athena	-	3,000	2,516	-	484
Resilience Fund (LCF)	2,877	15,000	13,591	-	4,286
Garfield Weston Foundation	13,927	-	13,927	-	-
Groundwork UK	6,247	1,455	7,702	-	-
LCC Rent	4,676	8,925	5,719	-	7,882
Pilgrim Fund	-	8,321	8,321	-	-
Safer Communities	59	-	59	-	-
National Lottery fund (TNLCF)	9,336	62,164	57,160	-	14,340
Wades Charity	-	3,000	3,000	-	-
Voluntary Action Leeds	-	1,500	1,500	-	-
Winter Warmer	184	1,588	1,772	-	-
	<u>37,306</u>	<u>104,953</u>	<u>115,267</u>	<u>-</u>	<u>26,992</u>

**Fund name**

Athena

Resilience Fund (LCF)

Garfield Weston Foundation

Groundwork UK

LCC Rent

Pilgrim Fund

Safer Communities

National Lottery fund (TNLCF)

Wades Charity

Voluntary Action Leeds

Winter Warmer

**Purpose of restriction**

Towards sexual health programmes.

Towards salaries, consultancy and any other costs towards the resilience of the charity.

Towards outreach worker salary, utilities, outreach costs.

Towards salary, group trips and activities and towards food, mileage, bus tokens, running costs

Towards costs of Joanna House rent.

Towards director salary contribution.

Towards bus tokens, mileage and parking.

Towards salaries of volunteer coordinator, outreach & support worker and running expenses.

Towards Joanna House refurbishment.

Towards offering a Welcome Space.

Towards warm clothing, mileage and outreach staff time.

**5 Tangible assets**

**Cost**

At 1 January 2023

Additions

At 31 December 2023

Software	Motor vehicles	Total
£	£	£
4,800	16,999	21,799
-	-	-
<u>4,800</u>	<u>16,999</u>	<u>21,799</u>

**Depreciation**

At 1 January 2023

Charge for year

At 31 December 2023

1,440	8,500	9,940
480	4,249	4,729
<u>1,920</u>	<u>12,749</u>	<u>14,669</u>

**Net book value**

At 31 December 2023

<u>2,880</u>	<u>4,250</u>	<u>7,130</u>
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At 31 December 2022

<u>3,360</u>	<u>8,499</u>	<u>11,859</u>
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**Joanna Leeds**  
**Notes to the accounts continued**  
**for the year ended 31 December 2023**

6 Debtors and prepayments	2023	2022
	£	£
Prepayments	3,593	4,252
Accrued income	288	12,954
	<u>3,881</u>	<u>17,206</u>

7 Cash at bank and in hand	2023	2022
	£	£
Cash at bank	122,333	108,903
Cash in hand	239	247
	<u>122,572</u>	<u>109,150</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 £38,028 (previous year: £40,948).

**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	5,100	5,100
In the second to fifth years inclusive	16,150	20,400
Over five years from the balance sheet date	-	850
	<u>21,250</u>	<u>26,350</u>

## Joanna Leeds

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

	2023 Unrestricted funds £	2022 Unrestricted funds £	2023 Restricted funds £	2022 Restricted funds £	2023 Total funds £	2022 Total funds £
<b>Income</b>						
Grants	27,700	2,863	104,953	139,446	132,653	142,309
Donations	44,827	45,252	-	-	44,827	45,252
Fundraising	1,109	2,029	-	-	1,109	2,029
Gift aid	4,475	5,403	-	-	4,475	5,403
Interest income	1,719	289	-	-	1,719	289
Insurance income	-	667	-	-	-	667
Other income	1,680	1,179	-	-	1,680	1,179
<b>Total income</b>	<b>81,510</b>	<b>57,682</b>	<b>104,953</b>	<b>139,446</b>	<b>186,463</b>	<b>197,128</b>
<b>Expenditure</b>						
Salaries, NIC and pensions	48,466	46,846	83,207	98,705	131,673	145,551
Payroll charges	944	879	-	-	944	879
Staff travel and expenses	93	51	152	748	245	799
Training and other staff costs	784	1,863	4,071	1,803	4,855	3,666
Freelance staff	4,661	-	1,152	-	5,813	-
Local outreach	272	575	4,275	6,246	4,547	6,821
Rent, rates and service charge	-	-	5,719	5,255	5,719	5,255
Utilities	3,682	634	1,778	4,851	5,460	5,485
Security	531	462	1,275	180	1,806	642
Building and garden expenses	649	314	417	5,085	1,066	5,399
Food and consumables	776	357	7,958	4,812	8,734	5,169
Printing, postage and stationery	67	63	161	142	228	205
Telephone	948	690	281	600	1,229	1,290
Internet, web and computer expenses	3,957	2,274	855	1,451	4,812	3,725
Office expense	173	8	25	115	198	123
Membership and subscriptions	241	61	189	277	430	338
Insurance	-	-	841	815	841	815
Professional fees	-	-	35	-	35	-
Independent examination	1,200	-	-	840	1,200	840
Vehicle expense	3,830	4,147	2,555	1,856	6,385	6,003
Other expense	64	153	321	-	385	153
Depreciation	4,730	4,730	-	-	4,730	4,730
<b>Total expenditure</b>	<b>76,068</b>	<b>64,107</b>	<b>115,267</b>	<b>133,781</b>	<b>191,335</b>	<b>197,888</b>
<b>Net movement in funds</b>	<b>5,442</b>	<b>(6,425)</b>	<b>(10,314)</b>	<b>5,665</b>	<b>(4,872)</b>	<b>(760)</b>
<b>Fund balances brought forward</b>	<b>99,949</b>	<b>106,374</b>	<b>37,306</b>	<b>31,641</b>	<b>137,255</b>	<b>138,015</b>
<b>Fund balances carried forward</b>	<b>105,391</b>	<b>99,949</b>	<b>26,992</b>	<b>37,306</b>	<b>132,383</b>	<b>137,255</b>

**Joanna Leeds**

Charity number 1138640

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**Prepared by West Yorkshire Community Accountancy Service CIO**

# Joanna Leeds

## Trustees' report for the year ended 31 December 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
Angharad Turner-Fielder	Chair	
Ifan Greville	Treasurer	
Heather France	Secretary	
Gerard Murray		Resigned 10 February 2023
Lana Northey		Appointed 25 July 2023

<b>Charity number</b>	1138640	Registered in England and Wales
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Registered and principal address	Bankers
Joanna House 1 Sydenham Street Leeds LS11 9RR	CAF Bank Ltd 25 Kings Hill Avenue Kings Hill West Malling ME19 4JQ

### Independent examiner

E J Beverley FCCA

### West Yorkshire Community Accountancy Service CIO

Stringer House  
34 Lupton Street  
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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.



# **Joanna Leeds**

## **Trustees' report (continued) for the year ended 31 December 2023**

### **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.

#### **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**

A year of change, 2023 saw the departure of our long-standing Director who had been in post for 10 years and served 13 years on the staff team at Joanna Project. There was a gap of 4 months before the new Director took up post in June 2023 and so one of our Outreach & Support workers stepped up as Acting Director in the interim. This was a time of real pulling together as a team which has resulted in a strong sense of team. Despite the year marking a significant transition in leadership the service continued to thrive and we supported 88 women through our daytime service and 120 women through our evening outreach.

We have continued to invest in our premises, redecorating our calm space and purchasing two new sofas for the women who access our Sanctuary to enjoy. Many of the women who attend our building are homeless and so the upkeep of our Joanna home is important to us in creating a homely, therapeutic environment for women who really do need sanctuary.

Much of what we do as a charity is building community for those we support and so a highlight of the year was a trip to Otley to sit on the river and eat fish and chips. Days out are hugely important for our women in creating memories that are positive and build a sense of belonging and family for women who have often never experienced this.

Other successes for the year were seeing two women go to rehab, and participating in the Female Hidden Homelessness census continuing our input and advocacy in system change. We continue to be involved in ongoing partnerships with police, Leeds City Council, and other third sector organisations in order to advocate for women involved in street-based sex work and keep their needs on the agenda of services.

We continue to host other organisations such as substance misuse workers and health care professionals at our drop-ins in order to make services more accessible to the women we support. For a long time we've been hopeful that we could find a counselling service to work alongside and so have been excited to trial a pilot with a local counselling service to provide some therapeutic sessions for some of our women. We are hopeful that this will continue with the securing of appropriate funding.

We look ahead to 2024 and plans for our 20<sup>th</sup> birthday next year. This feels like a huge achievement for us as a charity and an opportunity to look back at the last 20 years and all that's been achieved.

## **Joanna Leeds**

### **Trustees' report (continued) for the year ended 31 December 2023**

#### **Financial review**

The net expenditure for the year was £4,872, including net income of £5,442 on unrestricted funds and net expenditure of £10,314 on restricted funds.

#### **Reserves policy**

The charity's free reserves, excluding fixed assets, at the year end were £98,261.

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 19/03/2024

Ifan Greville (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 2023, which are set out on pages 6 to 12.

#### **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

21/03/2024

#### **West Yorkshire Community Accountancy Service CIO**

Stringer House  
34 Lupton Street  
Leeds  
LS10 2QW

**Joanna Leeds**  
**Statement of Financial Activities**  
**(including summary income and expenditure account)**  
**for the year ended 31 December 2023**

	Notes	2023 Unrestricted funds £	2023 Restricted funds £	2023 Total funds £	2022 Total funds £
<b>Income from:</b>					
Grants	(2)	27,700	104,953	132,653	142,309
Donations		44,827	-	44,827	45,252
Fundraising		1,109	-	1,109	2,029
Gift aid		4,475	-	4,475	5,403
Interest income		1,719	-	1,719	289
Insurance income		-	-	-	667
Other income		1,680	-	1,680	1,179
<b>Total income</b>		<b>81,510</b>	<b>104,953</b>	<b>186,463</b>	<b>197,128</b>
<b>Expenditure on:</b>					
Salaries, NIC and pensions	(3)	48,466	83,207	131,673	145,551
Payroll charges		944	-	944	879
Staff travel and expenses		93	152	245	799
Training and other staff costs		784	4,071	4,855	3,666
Freelance staff		4,661	1,152	5,813	-
Local outreach		272	4,275	4,547	6,821
Rent, rates and service charge		-	5,719	5,719	5,255
Utilities		3,682	1,778	5,460	5,485
Security		531	1,275	1,806	642
Building and garden expenses		649	417	1,066	5,399
Food and consumables		776	7,958	8,734	5,169
Printing, postage and stationery		67	161	228	205
Telephone		948	281	1,229	1,290
Internet, website and computer expenses		3,957	855	4,812	3,725
Office expense		173	25	198	123
Membership and subscriptions		241	189	430	338
Insurance		-	841	841	815
Professional fees		-	35	35	-
Independent examination		1,200	-	1,200	840
Vehicle expense		3,830	2,555	6,385	6,003
Other expense		64	321	385	153
Depreciation		4,730	-	4,730	4,730
<b>Total expenditure</b>		<b>76,068</b>	<b>115,267</b>	<b>191,335</b>	<b>197,888</b>
<b>Net movement in funds</b>		<b>5,442</b>	<b>(10,314)</b>	<b>(4,872)</b>	<b>(760)</b>
<b>Fund balances brought forward</b>		<b>99,949</b>	<b>37,306</b>	<b>137,255</b>	<b>138,015</b>
<b>Fund balances carried forward</b>	(4)	<b>105,391</b>	<b>26,992</b>	<b>132,383</b>	<b>137,255</b>

All incoming resources and resources expended derive from continuing activities.

**Joanna Leeds**  
**Balance sheet**  
**as at 31 December 2023**

	2023	2023	2023	2022
	Unrestricted	Restricted	Total	Total
	£	£	£	£
<b>Fixed assets</b>				
Tangible assets	(5) 7,130	-	7,130	11,859
<b>Total fixed assets</b>	<u>7,130</u>	<u>-</u>	<u>7,130</u>	<u>11,859</u>
<b>Current assets</b>				
Debtors and prepayments	(6) 2,864	1,017	3,881	17,206
Cash at bank and in hand	(7) 96,597	25,975	122,572	109,150
<b>Total current assets</b>	<u>99,461</u>	<u>26,992</u>	<u>126,453</u>	<u>126,356</u>
<b>Current liabilities:</b>				
<b>amounts falling due within one year</b>				
Accruals	1,200	-	1,200	960
<b>Total current liabilities</b>	<u>1,200</u>	<u>-</u>	<u>1,200</u>	<u>960</u>
<b>Net current assets</b>	<u>98,261</u>	<u>26,992</u>	<u>125,253</u>	<u>125,396</u>
<b>Net assets</b>	<u>105,391</u>	<u>26,992</u>	<u>132,383</u>	<u>137,255</u>
<b>Funds</b>				
Unrestricted funds	105,391	-	105,391	99,949
Restricted funds	-	26,992	26,992	37,306
<b>Total funds</b>	<u>105,391</u>	<u>26,992</u>	<u>132,383</u>	<u>137,255</u>

The financial statements were approved by the board of trustees on 19/03/2024

Ifan Greville (Trustee)

# **Joanna Leeds**

## **Notes to the accounts**

### **for the year ended 31 December 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 £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.

##### **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.

**Joanna Leeds**  
**Notes to the accounts continued**  
**for the year ended 31 December 2023**

<b>2 Grants</b>	2023	2023	2023	2022
	Unrestricted	Restricted	Total	Total
	funds	funds	funds	funds
	£	£	£	£
Basis Yorkshire	-	4,588	4,588	2,500
Leeds Community Foundation	-	15,000	15,000	-
Groundwork UK	-	1,455	1,455	13,591
Leeds City Council	-	8,925	8,925	5,100
Leeds Women's Aid	1,700	-	1,700	2,450
Lloyds Bank Foundation	25,500	-	25,500	-
National Lottery Community Fund	-	62,164	62,164	59,487
The Pilgrim Trust	-	8,321	8,321	12,500
Voluntary Action Leeds	-	1,500	1,500	-
Wades Charity	-	3,000	3,000	-
Abbey House Settlement	500	-	500	-
Garfield Weston Foundation	-	-	-	20,000
Leeds Community Foundation	-	-	-	15,000
Leeds University Union	-	-	-	413
Metcalfe Smith Trust	-	-	-	345
The Liz and Terry Bramall Foundation	-	-	-	5,000
West Yorks Combined Authority	-	-	-	5,923
	<u>27,700</u>	<u>104,953</u>	<u>132,653</u>	<u>142,309</u>

**3 Staff costs and numbers**

	2023	2022
	£	£
Gross salaries	120,024	131,478
Social security costs	10,646	12,483
Employment allowance	(5,000)	(5,000)
Pensions	6,003	6,590
	<u>131,673</u>	<u>145,551</u>

The average number of employees during the year was 5.1, being an average of 4.3 full time equivalent (2022: 5.3, 5 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	6,003	6,590

**Joanna Leeds**  
**Notes to the accounts continued**  
**for the year ended 31 December 2023**

<b>4 Restricted funds</b>	Balance b/f	Incoming	Outgoing	Transfers	Balance c/f
	£	£	£	£	£
Athena	-	3,000	2,516	-	484
Resilience Fund (LCF)	2,877	15,000	13,591	-	4,286
Garfield Weston Foundation	13,927	-	13,927	-	-
Groundwork UK	6,247	1,455	7,702	-	-
LCC Rent	4,676	8,925	5,719	-	7,882
Pilgrim Fund	-	8,321	8,321	-	-
Safer Communities	59	-	59	-	-
National Lottery fund (TNLCF)	9,336	62,164	57,160	-	14,340
Wades Charity	-	3,000	3,000	-	-
Voluntary Action Leeds	-	1,500	1,500	-	-
Winter Warmer	184	1,588	1,772	-	-
	<u>37,306</u>	<u>104,953</u>	<u>115,267</u>	<u>-</u>	<u>26,992</u>

**Fund name**

Athena

Resilience Fund (LCF)

Garfield Weston Foundation

Groundwork UK

LCC Rent

Pilgrim Fund

Safer Communities

National Lottery fund (TNLCF)

Wades Charity

Voluntary Action Leeds

Winter Warmer

**Purpose of restriction**

Towards sexual health programmes.

Towards salaries, consultancy and any other costs towards the resilience of the charity.

Towards outreach worker salary, utilities, outreach costs.

Towards salary, group trips and activities and towards food, mileage, bus tokens, running costs

Towards costs of Joanna House rent.

Towards director salary contribution.

Towards bus tokens, mileage and parking.

Towards salaries of volunteer coordinator, outreach & support worker and running expenses.

Towards Joanna House refurbishment.

Towards offering a Welcome Space.

Towards warm clothing, mileage and outreach staff time.

**5 Tangible assets**

**Cost**

At 1 January 2023

Additions

At 31 December 2023

Software	Motor vehicles	Total
£	£	£
4,800	16,999	21,799
-	-	-
<u>4,800</u>	<u>16,999</u>	<u>21,799</u>

**Depreciation**

At 1 January 2023

Charge for year

At 31 December 2023

1,440	8,500	9,940
480	4,249	4,729
<u>1,920</u>	<u>12,749</u>	<u>14,669</u>

**Net book value**

At 31 December 2023

<u>2,880</u>	<u>4,250</u>	<u>7,130</u>
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At 31 December 2022

<u>3,360</u>	<u>8,499</u>	<u>11,859</u>
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**Joanna Leeds**  
**Notes to the accounts continued**  
**for the year ended 31 December 2023**

6 Debtors and prepayments	2023	2022
	£	£
Prepayments	3,593	4,252
Accrued income	288	12,954
	<u>3,881</u>	<u>17,206</u>

7 Cash at bank and in hand	2023	2022
	£	£
Cash at bank	122,333	108,903
Cash in hand	239	247
	<u>122,572</u>	<u>109,150</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 £38,028 (previous year: £40,948).

**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	5,100	5,100
In the second to fifth years inclusive	16,150	20,400
Over five years from the balance sheet date	-	850
	<u>21,250</u>	<u>26,350</u>

## Joanna Leeds

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

	2023 Unrestricted funds £	2022 Unrestricted funds £	2023 Restricted funds £	2022 Restricted funds £	2023 Total funds £	2022 Total funds £
<b>Income</b>						
Grants	27,700	2,863	104,953	139,446	132,653	142,309
Donations	44,827	45,252	-	-	44,827	45,252
Fundraising	1,109	2,029	-	-	1,109	2,029
Gift aid	4,475	5,403	-	-	4,475	5,403
Interest income	1,719	289	-	-	1,719	289
Insurance income	-	667	-	-	-	667
Other income	1,680	1,179	-	-	1,680	1,179
<b>Total income</b>	<b>81,510</b>	<b>57,682</b>	<b>104,953</b>	<b>139,446</b>	<b>186,463</b>	<b>197,128</b>
<b>Expenditure</b>						
Salaries, NIC and pensions	48,466	46,846	83,207	98,705	131,673	145,551
Payroll charges	944	879	-	-	944	879
Staff travel and expenses	93	51	152	748	245	799
Training and other staff costs	784	1,863	4,071	1,803	4,855	3,666
Freelance staff	4,661	-	1,152	-	5,813	-
Local outreach	272	575	4,275	6,246	4,547	6,821
Rent, rates and service charge	-	-	5,719	5,255	5,719	5,255
Utilities	3,682	634	1,778	4,851	5,460	5,485
Security	531	462	1,275	180	1,806	642
Building and garden expenses	649	314	417	5,085	1,066	5,399
Food and consumables	776	357	7,958	4,812	8,734	5,169
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Telephone	948	690	281	600	1,229	1,290
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Membership and subscriptions	241	61	189	277	430	338
Insurance	-	-	841	815	841	815
Professional fees	-	-	35	-	35	-
Independent examination	1,200	-	-	840	1,200	840
Vehicle expense	3,830	4,147	2,555	1,856	6,385	6,003
Other expense	64	153	321	-	385	153
Depreciation	4,730	4,730	-	-	4,730	4,730
<b>Total expenditure</b>	<b>76,068</b>	<b>64,107</b>	<b>115,267</b>	<b>133,781</b>	<b>191,335</b>	<b>197,888</b>
<b>Net movement in funds</b>	<b>5,442</b>	<b>(6,425)</b>	<b>(10,314)</b>	<b>5,665</b>	<b>(4,872)</b>	<b>(760)</b>
<b>Fund balances brought forward</b>	<b>99,949</b>	<b>106,374</b>	<b>37,306</b>	<b>31,641</b>	<b>137,255</b>	<b>138,015</b>
<b>Fund balances carried forward</b>	<b>105,391</b>	<b>99,949</b>	<b>26,992</b>	<b>37,306</b>	<b>132,383</b>	<b>137,255</b>

## 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 2023, which are set out on pages 6 to 12.

#### Responsibilities and basis of report

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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

21/03/2024

#### West Yorkshire Community Accountancy Service CIO

Stringer House  
34 Lupton Street  
Leeds  
LS10 2QW