

DSIDE

England & Wales - Charity number 1141163

Details

Other names DSIDE

Status Registered

Legal form Charitable company

Company number [07412738](#)

Registered 2011-04-04

Register [View on the Charity Commission register](#)

Contact

Address C/o Unilever
96 Coal Road
Seacroft
Leeds
West Yorkshire
LS14 2AR

Phone 07734706980

Email davidh@dside.org.uk

Website www.dside.org.uk

Activities

Objects: TO ADVANCE THE EDUCATION OF THE PUBLIC,INCLUDING YOUNG PEOPLE,SCHOOLS,COMPANIES AND PUBLIC BODIES IN THE AREA OF DRUG AND ALCOHOL AWARENESS.THE AREA OF BENEFIT BEING YORKSHIRE AND HUMBER,ESPECIALLY THE METROPOLITAN DISTRICT OF LEEDS.THE RELIEF OF THE PHYSICAL AND MENTAL SICKNESS OF PERSONS IN NEED BY REASONS OF ADDICTION TO DRUGS AND ALCOHOL,IN PARTICULAR BY THE PROVISION OF ADVICE, INFORMATION AND SUPPORT.

Activities: D:SIDE IS A COMPREHENSIVE DRUG & ALCOHOL EDUCATION PROGRAMME THAT ENCOURAGES CHILDREN TO MAKE POSITIVE & HEALTHY LIFE-CHOICES WHILST PROMOTING A PRO-ACTIVE ATTITUDE TO LIFE. WE FOCUS ON DEVELOPING THE CHILDREN'S KNOWLEDGE, SKILLS & ATTITUDE, WHILST EQUIPPING THEM WITH THE APPROPRIATE LIFE SKILLS TO SUCCESSFULLY MANAGE SENSITIVE SITUATIONS WITH PEERS & ENCOURAGE A POSITIVE APPROACH TO LIFE.

Classification

- **How:** Provides Services, Provides Advocacy/advice/information
- **What:** Education/training, The Advancement Of Health Or Saving Of Lives
- **Who:** Children/young People, The General Public/mankind

Geography

- Leeds City

Finances

Period end	Income	Expenditure	Assets	Employees
2024-10-31	£43,100	£42,788	-	-
2023-10-31	£40,580	£39,696	-	-
2022-10-31	£33,175	£32,459	-	-
2021-10-31	£29,611	£35,768	-	-
2020-10-31	£43,844	£41,257	-	-

Trustees

Name	Role	Appointed
Lisa Siobhan Leonard		2018-06-06
MRS JAN BROWN		
MRS KATE CASEY		

DSIDE

England & Wales - Charity number 1141163

Accounts

D:SIDE

Charity number 1141163

A company limited by guarantee number 07412738

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



**Annual Report and Financial Statements
for the year ended 31 October 2024**

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Prepared by West Yorkshire Community Accountancy Service CIO

D:SIDE

Trustees' report for the year ended 31 October 2024

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

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

Name	Position	Dates
Janet Brown		
Catherine Casey		
Lisa Leonard		
Company secretary	David Hill	
Charity number	1141163	Registered in England and Wales
Company number	07412738	Registered in England and Wales

Registered and principal address

c/o Unilever
96 Coal Road
Seacroft
Leeds
West Yorkshire
LS14 2AR

Bankers

The Co-operative bank Plc
P.O. Box 101
1 Balloon Street
Manchester
M60 4EP

Independent examiner

Katy Sargeant ACA

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 19th October 2010. It is governed by a memorandum and articles of association. 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 by the trustees at a duly convened meeting.

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

Objectives and activities

The charity's objects

To advance the education of the public, including young people, schools, companies and public bodies in the area of drug and alcohol awareness. The Area of Benefit being Yorkshire and Humber, especially the Metropolitan District of Leeds.

The relief of the physical and mental sickness of persons in need by reasons of addiction to drugs and alcohol, in particular by the provision of advice, information and support.

The charity's main activities

D:side is a comprehensive drug and health education programme which encourages children to make positive and healthy life-choices and encourages a positive approach to life.

We aim to present children with well researched and accurate information about the effects that drugs and alcohol have on their bodies and provide a forum for children to discuss the issues that are raised. The programme focuses on developing the children's knowledge, skills and attitude, equipping them with the appropriate life skills to successfully manage sensitive situations with their peers and encouraging a positive approach to life, especially in relation to drugs and alcohol.

Public benefit statement

In setting our objectives and planning our activities, our trustees have given serious consideration to the Charity Commission's guidance on public benefit, and in particular the advancement of education of the public, including young people, schools, companies and public bodies in the area of drug and alcohol awareness.

Also, to relieve the physical and mental sickness of persons in need by reasons of addiction to drug and alcohol by the provision of information and support.

Achievements and performance

During this financial year, d:side has been able to visit 96 schools and taught in excess of 25,500 children.

We have been in a privileged position to visit new schools – whom have enjoyed our services for the first time, established schools that we have visited for many years, and also schools that only require our service on a bi-annual or less frequent basis. All of these establishments are the sole factor that keeps d:side afloat – and we are extremely grateful to them for this.

As in previous years, the medicine, drug and alcohol awareness sessions still provide the main source of income, but the sessions based around social media awareness and internet safety are growing in their popularity. With the constant change of online trends and the increased use of social media amongst Primary school aged children, it has meant that an increased knowledge and awareness amongst children is more prevalent than ever.

The sessions that we deliver are reviewed and amended on a regular basis to ensure that they are up to date, relevant and provide adequate information to the children. Although interactive resources are used a lot in the sessions – we are always on the search for new and innovative ideas and tools to make the sessions even more informative and enjoyable for the children (and teachers!).

During the year, we have again used sessional workers to reach more schools and generate additional income. This has worked well, as the workers have all been excellent and delivered the sessions with enthusiasm and knowledge.

Funding is and always will be an issue for d:side. A magic wand would be great – but highly unlikely. We have been teaching children in Leeds for well over 20 years. It has been allowed to function and run for such a long period of time because of its ability to adapt and change with the times. It is our hope that this trait, together with the dedication of its staff, Trustees and also the partnership that we have with local schools will allow d:side to continue operating for many more years to come.

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

Financial review

The net income for the year was £312, including net income of £312 on unrestricted funds and net income of £0 on restricted funds.

Reserves policy

The charity's free reserves, excluding fixed assets, at the year end were £3,648.

At the time of writing, D:side does not have a reserves policy in place. We have always maintained that we would offer a service to schools that is reasonable in price and of excellent quality. This has meant that we have never been able to 'bank' any substantial amounts of monies that would become a reserve. But we do keep a close eye on our reserves and we will adopt a reserves policy if we manage to get more reserves in.

D:SIDE

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

Statement of trustees' responsibilities

The trustees (who are also the directors for the purposes of company law) are responsible for preparing the Trustees report and the financial statements in accordance with the applicable law and UK Accounting Standards.

Company law requires the trustees to prepare financial accounts for each financial year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for the year. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and apply them consistently;

- observe the methods and principles in the Charities SORP;

- make judgements and estimates that are reasonable and prudent;

- state whether applicable UK accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;

- prepare the accounts on a going concern basis unless it is inappropriate to presume that the charitable company will continue in operation.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and to enable them to ensure that the financial accounts comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

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

Approved by the board of trustees on 20/6/2025

L S Leonard (Trustee)

D:SIDE

Independent examiner's report to the trustees of D:SIDE

I report to the charity trustees on my examination of the accounts of the charitable company for the year ended 31 October 2024, which are set out on pages 7 to 11.

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

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.



Katy Sargeant Aun

23/6/2025

West Yorkshire Community Accountancy Service CIO

Stringer House
34 Lupton Street
Leeds
LS10 2QW

D:SIDE

Statement of Financial Activities

(including summary income and expenditure account)

for the year ended 31 October 2024

	Notes	2024	2024	2024	2023
		Unrestricted	Restricted	Total	Total
		funds	funds	funds	funds
		£	£	£	£
Income from:					
Grants and donations	(2)	-	2,700	2,700	4,650
School fees earned		40,400	-	40,400	35,930
Total income		40,400	2,700	43,100	40,580
Expenditure on:					
Salaries and NI	(3)	27,260	-	27,260	27,254
Payroll charges		144	-	144	142
Service in schools		9,225	-	9,225	7,125
Insurance		-	700	700	650
Mobile phone		420	-	420	420
IT support		96	-	96	106
Office rental		-	2,000	2,000	2,000
Office supplies and stationery		364	-	364	180
Postage		119	-	119	121
Travel and other staff costs		1,892	-	1,892	1,151
Other costs		34	-	34	13
Accountancy and independent exam		534	-	534	534
Total expenditure		40,088	2,700	42,788	39,696
Net movement in funds		312	-	312	884
Fund balances brought forward		3,336	-	3,336	2,452
Fund balances carried forward	(4)	3,648	-	3,648	3,336

All incoming resources and resources expended derive from continuing activities.

D:SIDE
Balance sheet
as at 31 October 2024

	2024	2024	2024	2023
	Unrestricted	Restricted	Total	Total
	£	£	£	£
Current assets				
Debtors	3,210	-	3,210	990
Cash at bank	972	-	972	2,880
Total current assets	<u>4,182</u>	<u>-</u>	<u>4,182</u>	<u>3,870</u>
Current liabilities:				
amounts falling due within one year				
Accruals	534	-	534	534
Total current liabilities	<u>534</u>	<u>-</u>	<u>534</u>	<u>534</u>
Net assets	<u>3,648</u>	<u>-</u>	<u>3,648</u>	<u>3,336</u>
Funds				
Unrestricted funds	3,648	-	3,648	3,336
Restricted funds	-	-	-	-
Total funds	<u>3,648</u>	<u>-</u>	<u>3,648</u>	<u>3,336</u>

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

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

These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime and with FRS 102 (effective January 2019).

The financial statements were approved by the board of trustees on 20/6/2025

L S Leonard (Trustee)

D:SIDE

Notes to the accounts

for the year ended 31 October 2024

1 Accounting policies

Basis of accounting

These accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts. The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019) and with the Charities Act 2011.

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

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

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

Going concern

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

Incoming resources

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

Grants and donations

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

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

Donated goods for resale are valued at the amount actually realised upon their sale.

Donated assets, facilities or services are valued at their estimated value to the charity. This is the price that the charity estimates it would pay in the open market for equivalent items; or services and facilities of equivalent utility to the charity.

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.

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.

D:SIDE
Notes to the accounts continued
for the year ended 31 October 2024

2 Grants and donations	2024 Unrestricted funds £	2024 Restricted funds £	2024 Total funds £	2023 Total funds £
Garforth & District Lions Club (Insurance)	-	700	700	650
Unilever UK (Office rent)	-	2,000	2,000	2,000
George A. Moore Foundation	-	-	-	2,000
	<u>-</u>	<u>2,700</u>	<u>2,700</u>	<u>4,650</u>

3 Staff costs and numbers	2024 £	2023 £
Gross salaries	25,006	25,000
Social security costs	2,195	2,195
Employment allowance	(2,195)	(2,195)
Pensions	<u>2,254</u>	<u>2,254</u>
	<u>27,260</u>	<u>27,254</u>

The average number of employees during the year was 1, being an average of 1 full time equivalent (2023: 1, 1 FTE). There were no employees with emoluments above £60,000.

Defined contribution pension scheme	2024 £	2023 £
Costs of the scheme to the charity for the year	2,254	2,254

4 Restricted funds	Balance b/f £	Incoming £	Outgoing £	Transfers £	Balance c/f £
Unilever UK (Office rent)	-	2,000	2,000	-	-
Garforth & District Club	-	700	700	-	-
	<u>-</u>	<u>2,700</u>	<u>2,700</u>	<u>-</u>	<u>-</u>

Fund name	Purpose of restriction
Unilever UK (Office rent)	Towards office rent.
Garforth & District Club	Towards insurance cost.

5 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 £28,695 (previous year: £28,695).

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

	2024	2023	2024	2023	2024	2023
	Unrestricted	Unrestricted	Restricted	Restricted	Total	Total
	funds	funds	funds	funds	funds	funds
	£	£	£	£	£	£
Income						
Grants and donations	-	-	2,700	4,650	2,700	4,650
School fees earned	40,400	35,930	-	-	40,400	35,930
Total income	40,400	35,930	2,700	4,650	43,100	40,580
Expenditure						
Salaries and NI	27,260	25,254	-	2,000	27,260	27,254
Payroll charges	144	142	-	-	144	142
Service in schools	9,225	7,125	-	-	9,225	7,125
Insurance	-	-	700	650	700	650
Mobile phone	420	420	-	-	420	420
IT support	96	106	-	-	96	106
Office rental	-	-	2,000	2,000	2,000	2,000
Office supplies and stationery	364	180	-	-	364	180
Postage	119	121	-	-	119	121
Travel and other staff costs	1,892	1,151	-	-	1,892	1,151
Other costs	34	13	-	-	34	13
Accountancy and independent exam	534	534	-	-	534	534
Total expenditure	40,088	35,046	2,700	4,650	42,788	39,696
Net movement in funds	312	884	-	-	312	884
Fund balances brought forward	3,336	2,452	-	-	3,336	2,452
Fund balances carried forward	3,648	3,336	-	-	3,648	3,336

DSIDE

England & Wales - Charity number 1141163

Accounts

D:SIDE

Charity number 1141163

A company limited by guarantee number 07412738

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



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

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Prepared by West Yorkshire Community Accountancy Service CIO

D:SIDE

Trustees' report for the year ended 31 October 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
Janet Brown		
Catherine Casey		
Lisa Leonard		
Company secretary	David Hill	
Charity number	1141163	Registered in England and Wales
Company number	07412738	Registered in England and Wales

Registered and principal address

c/o Unilever
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Bankers

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P.O. Box 101
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Independent examiner

Katy Sargeant ACA

West Yorkshire Community Accountancy Service CIO

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Structure, governance and management

The charity is a company limited by guarantee and was formed on 19th October 2010. It is governed by a memorandum and articles of association. 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 by the trustees at a duly convened meeting.

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

Objectives and activities

The charity's objects

To advance the education of the public, including young people, schools, companies and public bodies in the area of drug and alcohol awareness. The Area of Benefit being Yorkshire and Humber, especially the Metropolitan District of Leeds.

The relief of the physical and mental sickness of persons in need by reasons of addiction to drugs and alcohol, in particular by the provision of advice, information and support.

The charity's main activities

D:side is a comprehensive drug and health education programme which encourages children to make positive and healthy life-choices and encourages a positive approach to life.

We aim to present children with well researched and accurate information about the effects that drugs and alcohol have on their bodies and provide a forum for children to discuss the issues that are raised. The programme focuses on developing the children's knowledge, skills and attitude, equipping them with the appropriate life skills to successfully manage sensitive situations with their peers and encouraging a positive approach to life, especially in relation to drugs and alcohol.

Public benefit statement

In setting our objectives and planning our activities, our trustees have given serious consideration to the Charity Commission's guidance on public benefit, and in particular the advancement of education of the public, including young people, schools, companies and public bodies in the area of drug and alcohol awareness. Also, to relieve the physical and mental sickness of persons in need by reasons of addiction to drug and alcohol by the provision of information and support.

Achievements and performance

During this financial year, d:side has been able to visit 93 schools and taught in excess of 24,500 children.

We have been in a privileged position to visit new schools – whom have enjoyed our services for the first time, established schools that we have visited for many years, and also schools that only require our service on a bi-annual or less frequent basis. All of these establishments are the sole factor that keeps d:side afloat – and we are extremely grateful to them for this.

As in previous years, the drug and alcohol awareness sessions still provides the main source of income, but the sessions based around social media awareness and internet safety are growing in their popularity (and importance).

The sessions that we deliver are reviewed and amended on a regular basis to ensure that they are up to date, relevant and provide adequate information to the children. Although interactive resources are used a lot in the sessions – we are always on the search for new and innovative ideas and tools to make the sessions even more informative and enjoyable for the children (and teachers!).

During the year, we have occasionally used sessional workers to reach more schools and generate additional income. This has worked well, as the workers have all been excellent and delivered the sessions with enthusiasm and knowledge.

With regards to the future, the issue of money is not far from the agenda. In an ideal world, d:side would like to become more financially stable, try and reach out to even more schools, and finally try and get such areas as the Charity website up and running, and maybe look at using social media as a tool to promote the services that we provide.

D:SIDE

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

Financial review

The net income for the year was £884, all unrestricted.

Reserves policy

The charity's free reserves, excluding fixed assets, at the year end were £3,336.

At the time of writing, D:side does not have a reserves policy in place. We have always maintained that we would offer a service to schools that is reasonable in price and of excellent quality. This has meant that we have never been able to 'bank' any substantial amounts of monies that would become a reserve. But we do keep a close eye on our reserves and we will adopt a reserves policy if we manage to get more reserves in.

D:SIDE

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

Statement of trustees' responsibilities

The trustees (who are also the directors for the purposes of company law) are responsible for preparing the Trustees report and the financial statements in accordance with the applicable law and UK Accounting Standards.

Company law requires the trustees to prepare financial accounts for each financial year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for the year. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and apply them consistently;

- observe the methods and principles in the Charities SORP;

- make judgements and estimates that are reasonable and prudent;

- state whether applicable UK accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;

- prepare the accounts on a going concern basis unless it is inappropriate to presume that the charitable company will continue in operation.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and to enable them to ensure that the financial accounts comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

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

Approved by the board of trustees on 09/05/2024

L S Leonard (Trustee)

D:SIDE

Independent examiner's report to the trustees of D:SIDE

I report to the charity trustees on my examination of the accounts of the charitable company for the year ended 31 October 2023, which are set out on pages 7 to 11.

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

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.

Katy Sargeant ACA

15/05/24

West Yorkshire Community Accountancy Service CIO

Stringer House
34 Lupton Street
Leeds
LS10 2QW

D:SIDE

Statement of Financial Activities

(including summary income and expenditure account)

for the year ended 31 October 2023

	Notes	2023	2023	2023	2022
		Unrestricted	Restricted	Total	Total
		funds	funds	funds	funds
		£	£	£	£
Income from:					
Grants and donations	(2)	-	4,650	4,650	2,620
School fees earned		35,930	-	35,930	30,555
Total income		<u>35,930</u>	<u>4,650</u>	<u>40,580</u>	<u>33,175</u>
Expenditure on:					
Salaries and NI	(3)	25,254	2,000	27,254	27,255
Payroll charges		142	-	142	130
Service in schools		7,125	-	7,125	-
Insurance		-	650	650	620
Mobile phone		420	-	420	360
IT support		106	-	106	100
Office rental		-	2,000	2,000	2,000
Office supplies and stationery		180	-	180	93
Postage		121	-	121	451
Travel and other staff costs		1,151	-	1,151	996
Other costs		13	-	13	13
Accountancy and independent exam		534	-	534	441
Total expenditure		<u>35,046</u>	<u>4,650</u>	<u>39,696</u>	<u>32,459</u>
Net movement in funds		<u>884</u>	<u>-</u>	<u>884</u>	<u>716</u>
Fund balances brought forward		<u>2,452</u>	<u>-</u>	<u>2,452</u>	<u>1,736</u>
Fund balances carried forward	(4)	<u>3,336</u>	<u>-</u>	<u>3,336</u>	<u>2,452</u>

All incoming resources and resources expended derive from continuing activities.

D:SIDE
Balance sheet
as at 31 October 2023

	2023	2023	2023	2022
	Unrestricted	Restricted	Total	Total
	£	£	£	£
Current assets				
Debtors	990	-	990	4,345
Cash at bank	2,880	-	2,880	658
Total current assets	<u>3,870</u>	<u>-</u>	<u>3,870</u>	<u>5,003</u>
Current liabilities:				
amounts falling due within one year				
Accruals	534	-	534	2,551
Total current liabilities	<u>534</u>	<u>-</u>	<u>534</u>	<u>2,551</u>
Net assets	<u>3,336</u>	<u>-</u>	<u>3,336</u>	<u>2,452</u>
Funds				
Unrestricted funds	3,336	-	3,336	2,452
Restricted funds	-	-	-	-
Total funds	<u>3,336</u>	<u>-</u>	<u>3,336</u>	<u>2,452</u>

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

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

These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime and with FRS 102 (effective January 2019).

The financial statements were approved by the board of trustees on 09/05/2024

L S Leonard (Trustee)

D:SIDE

Notes to the accounts

for the year ended 31 October 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.

Donated goods for resale are valued at the amount actually realised upon their sale.

Donated assets, facilities or services are valued at their estimated value to the charity. This is the price that the charity estimates it would pay in the open market for equivalent items; or services and facilities of equivalent utility to the charity.

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.

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.

D:SIDE
Notes to the accounts continued
for the year ended 31 October 2023

2 Grants and donations	2023	2023	2023	2022
	Unrestricted funds	Restricted funds	Total funds	Total funds
	£	£	£	£
George A. Moore Foundation	-	2000	2000	-
Unilever UK (Office rent)	-	2,000	2,000	2,000
Garforth & District Lions Club (Insurance)	-	650	650	620
	<u>-</u>	<u>4,650</u>	<u>4,650</u>	<u>2,620</u>

3 Staff costs and numbers	2023	2022
	£	£
Gross salaries	25,000	25,001
Social security costs	2,195	2,324
Employment allowance	(2,195)	(2,324)
Pensions	<u>2,254</u>	<u>2,254</u>
	<u>27,254</u>	<u>27,255</u>

The average number of employees during the year was 1, being an average of 1 full time equivalent (2022: 1, 1 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	2,254	2,254

4 Restricted funds	Balance b/f	Incoming	Outgoing	Transfers	Balance c/f
	£	£	£	£	£
Unilever UK (Office rent)	-	2,000	2,000	-	-
Garforth & District Club (Insurance)	-	650	650	-	-
George A. Moore Fund	-	2,000	2,000	-	-
	<u>-</u>	<u>4,650</u>	<u>4,650</u>	<u>-</u>	<u>-</u>

Fund name	Purpose of restriction
Unilever UK (Office rent)	Towards office rent.
Garforth & District Club (Insurance)	Towards insurance cost.
George A. Moore Fund	Towards proving drug and internet safety awareness in schools

5 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 £28,695 (previous year: £28,824).

D:SIDE

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

	2023	2022	2023	2022	2023	2022
	Unrestricted	Unrestricted	Restricted	Restricted	Total	Total
	funds	funds	funds	funds	funds	funds
	£	£	£	£	£	£
Income						
Grants and donations	-	-	4,650	2,620	4,650	2,620
School fees earned	35,930	30,555	-	-	35,930	30,555
Total income	35,930	30,555	4,650	2,620	40,580	33,175
Expenditure						
Salaries and NI	25,254	27,255	2,000	-	27,254	27,255
Payroll charges	142	130	-	-	142	130
Service in schools	7,125	-	-	-	7,125	-
Insurance	-	-	650	620	650	620
Mobile phone	420	360	-	-	420	360
IT support	106	100	-	-	106	100
Office rental	-	-	2,000	2,000	2,000	2,000
Office supplies and stationery	180	93	-	-	180	93
Postage	121	451	-	-	121	451
Travel and other staff costs	1,151	996	-	-	1,151	996
Other costs	13	13	-	-	13	13
Accountancy and independent exam	534	441	-	-	534	441
Total expenditure	35,046	29,839	4,650	2,620	39,696	32,459
Net movement in funds	884	716	-	-	884	716
Fund balances brought forward	2,452	1,736	-	-	2,452	1,736
Fund balances carried forward	3,336	2,452	-	-	3,336	2,452

DSIDE

England & Wales - Charity number 1141163

Accounts

D:SIDE

Charity number 1141163

A company limited by guarantee number 07412738

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



West Yorkshire Community Accounting Service

**Annual Report and Financial Statements
for the year ended 31 October 2022**

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Prepared by West Yorkshire Community Accountancy Service CIO

D:SIDE

Trustees' report for the year ended 31 October 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

Janet Brown
Catherine Casey
Lisa Leonard

Company secretary

Mr David Hill

Charity number

1141163

Registered in England and Wales

Company number

07412738

Registered in England and Wales

Registered and principal address

c/o Unilever
96 Coal Road
Seacroft
Leeds
West Yorkshire
LS14 2AR

Bankers

The Co-operative bank Plc
P.O. Box 101
1 Balloon Street
Manchester
M60 4EP

Independent examiner

Katy Sargeant ACA

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 19th October 2010. It is governed by a memorandum and articles of association. 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 by the trustees at a duly convened meeting.

D:SIDE

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

Objectives and activities

The charity's objects

To advance the education of the public, including young people, schools, companies and public bodies in the area of drug and alcohol awareness. The Area of Benefit being Yorkshire and Humber, especially the Metropolitan District of Leeds.

The relief of the physical and mental sickness of persons in need by reasons of addiction to drugs and alcohol, in particular by the provision of advice, information and support.

The charity's main activities

D:side is a comprehensive drug and health education programme which encourages children to make positive and healthy life-choices and encourages a positive approach to life.

We aim to present children with well researched and accurate information about the effects that drugs and alcohol have on their bodies and provide a forum for children to discuss the issues that are raised. The programme focuses on developing the children's knowledge, skills and attitude, equipping them with the appropriate life skills to successfully manage sensitive situations with their peers and encouraging a positive approach to life. especially in relation to drugs and alcohol.

Public benefit statement

In setting our objectives and planning our activities, our trustees have given serious consideration to the Charity Commission's guidance on public benefit, and in particular the advancement of education of the public, including young people, schools, companies and public bodies in the area of drug and alcohol awareness. Also, to relieve the physical and mental sickness of persons in need by reasons of addiction to drug and alcohol by the provision of information and support.

Achievements and performance

We are back!

Following on from the worldwide Pandemic, it was so nice to get back to some sort of normality this year!

d:side was able to take tentative steps to return to school in April 2021, and by the end of the following academic year (July 2022) – lessons, schools and confidence seemed to be (slowly) back to pre-Covid times in schools.

During the first full academic year since the disruption caused by Covid (Sept 2021 to July 2022) we taught in over 90 schools and taught over 22,000 children. The sessions were adapted to ensure hygiene and safety standards were as high as possible – but were still interactive, fun and informative – and still received extremely positive feedback from staff and children.

Staff members in schools seemed as delighted to have us back, as we were to be there. Comments such as *"We have missed you so much"*, and *"So glad you have made it through the Pandemic as a company and are still able to come and visit us"* were said on more than one occasions and make the work that we do worthwhile, and also make us feel valued within the education system.

The internet safety sessions were in particular demand because of changing trends and the increased use of technology by children as a result of lockdowns, restrictions, etc. During the Pandemic – it seemed that children started to use more and more technology, and have started to access platforms and areas at an earlier age than pre-Covid times. These were issues that needed to be addressed during our sessions, and so content was adapted accordingly.

The medicine and drugs awareness sessions were still extremely popular – helped by the change in statutory guidance for schools – where the teaching of subject areas such as drugs and medicine became an expected part of the Curriculum.

D:SIDE

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

Achievements and performance (continued)

Funding is and always will be an issue for d:side. A magic wand would be great – but highly unlikely. We have been teaching children in Leeds for well over 20 years. It has been allowed to function and run for such a long period of time because of its ability to adapt and change with the times. It is our hope that this trait, together with the dedication of its staff, Trustees and also the partnership that we have with local schools will allow d:side to continue operating for many more years to come.

Financial review

The net income for the year was £716.

We believe that demand for our service will be higher than ever as schools continue to return to normality after the Pandemic. After speaking to a number of head teachers, they have echoed this opinion, and said that our service is more vital than ever as they try to catch up on 'lost learning' and behaviour changes caused during Covid.

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

Reserves policy

The charity's free reserves, excluding fixed assets, at the year end were £2,452.

At the time of writing, D:side does not have a reserves policy in place. We have always maintained that we would offer a service to schools that is reasonable in price and of excellent quality. This has meant that we have never been able to 'bank' any substantial amounts of monies that would become a reserve. But we do keep a close eye on our reserves and we will adopt a reserves policy if we manage to get more reserves in.

D:SIDE

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

Statement of trustees' responsibilities

The trustees (who are also the directors for the purposes of company law) are responsible for preparing the Trustees report and the financial statements in accordance with the applicable law and UK Accounting Standards.

Company law requires the trustees to prepare financial accounts for each financial year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for the year. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and apply them consistently;

- observe the methods and principles in the Charities SORP;

- make judgements and estimates that are reasonable and prudent;

- state whether applicable UK accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;

- prepare the accounts on a going concern basis unless it is inappropriate to presume that the charitable company will continue in operation.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and to enable them to ensure that the financial accounts comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

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

approved by the board of trustees on 03/05/2023

L S Leonard (Trustee)

D:SIDE

Independent examiner's report to the trustees of D:SIDE

I report to the charity trustees on my examination of the accounts of the charitable company for the year ended 31 October 2022, which are set out on pages 7 to 11.

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

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.

Katy Sargeant ACA

03/05/2023

West Yorkshire Community Accountancy Service CIO

Stringer House
34 Lupton Street
Leeds
LS10 2QW

D:SIDE

Statement of Financial Activities

(including summary income and expenditure account)

for the year ended 31 October 2022

	Notes	2022	2022	2022	2021
		Unrestricted	Restricted	Total	Total
		funds	funds	funds	funds
		£	£	£	£
Income from:					
Grants and donations	(2)	-	2,620	2,620	21,892
School fees earned		30,555	-	30,555	7,719
Total income		30,555	2,620	33,175	29,611
Expenditure on:					
Salaries and NI	(3)	27,255	-	27,255	27,256
Payroll charges		130	-	130	130
Service in schools		-	-	-	4,275
Insurance		-	620	620	600
Mobile phone		360	-	360	255
IT support		100	-	100	102
Office rental		-	2,000	2,000	2,000
Office supplies and stationery		93	-	93	38
Postage		451	-	451	439
Travel and other staff costs		996	-	996	240
Other costs		13	-	13	13
Accountancy and independent exam		441	-	441	420
Total expenditure		29,839	2,620	32,459	35,768
Net movement in funds		716	-	716	(6,157)
Fund balances brought forward		1,736	-	1,736	7,893
Fund balances carried forward	(4)	2,452	-	2,452	1,736

All incoming resources and resources expended derive from continuing activities.

D:SIDE
Balance sheet
as at 31 October 2022

	2022	2022	2022	2021
	Unrestricted	Restricted	Total	Total
	£	£	£	£
Current assets				
Debtors	4,345	-	4,345	2,520
Cash at bank	658	-	658	345
Total current assets	<u>5,003</u>	<u>-</u>	<u>5,003</u>	<u>2,865</u>
Current liabilities:				
amounts falling due within one year				
Accruals	<u>2,551</u>	<u>-</u>	<u>2,551</u>	<u>1,129</u>
Net assets	<u>2,452</u>	<u>-</u>	<u>2,452</u>	<u>1,736</u>
Funds				
Unrestricted funds	2,452	-	2,452	1,736
Restricted funds	-	-	-	-
Total funds	<u>2,452</u>	<u>-</u>	<u>2,452</u>	<u>1,736</u>

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

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

These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime and with FRS 102 (effective January 2019).

The financial statements were approved by the board of trustees on 03/05/2023

L S Leonard (Trustee)

D:SIDE

Notes to the accounts

for the year ended 31 October 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.

Donated goods for resale are valued at the amount actually realised upon their sale.

Donated assets, facilities or services are valued at their estimated value to the charity. This is the price that the charity estimates it would pay in the open market for equivalent items; or services and facilities of equivalent utility to the charity.

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.

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.

D:SIDE
Notes to the accounts continued
for the year ended 31 October 2022

2 Grants and donations	2022	2022	2022	2021
	Unrestricted funds	Restricted funds	Total funds	Total funds
	£	£	£	£
Unilever UK (Office rent)	-	2,000	2,000	2,000
Garforth & District Lions Club (Insurance)	-	620	620	600
HM Revenue and Customs	-	-	-	17,292
George A Moore Foundation	-	-	-	2,000
	<u>-</u>	<u>2,620</u>	<u>2,620</u>	<u>21,892</u>

3 Staff costs and numbers	2022	2021
	£	£
Gross salaries	25,001	25,002
Social security costs	2,324	2,231
Employment allowance	(2,324)	(2,231)
Pensions	2,254	2,254
	<u>27,255</u>	<u>27,256</u>

The average number of employees during the year was 1, being an average of 1 full time equivalent (2021: 1, 1 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	2,254	2,254

4 Restricted funds	Balance b/f	Incoming	Outgoing	Transfers	Balance c/f
	£	£	£	£	£
Unilever UK (Office rent)	-	2,000	2,000	-	-
Garforth & District Club (Insurance)	-	620	620	-	-
	<u>-</u>	<u>2,620</u>	<u>2,620</u>	<u>-</u>	<u>-</u>

Fund name	Purpose of restriction
Unilever UK (Office rent)	Towards office rent.
Garforth & District Club (Insurance)	Towards insurance cost.

5 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 £28,824 (previous year: £29,485).

D:SIDE

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

	2022	2021	2022	2021	2022	2021
	Unrestricted	Unrestricted	Restricted	Restricted	Total	Total
	funds	funds	funds	funds	funds	funds
	£	£	£	£	£	£
Income						
Grants and donations	-	4,600	2,620	17,292	2,620	21,892
School fees earned	30,555	7,719	-	-	30,555	7,719
Total income	30,555	12,319	2,620	17,292	33,175	29,611
Expenditure						
Salaries and NI	27,255	7,915	-	19,341	27,255	27,256
Payroll charges	130	130	-	-	130	130
Service in schools	-	4,275	-	-	-	4,275
Insurance	-	600	620	-	620	600
Mobile phone	360	255	-	-	360	255
IT support	100	102	-	-	100	102
Office rental	-	2,000	2,000	-	2,000	2,000
Office supplies and stationery	93	38	-	-	93	38
Postage	451	439	-	-	451	439
Travel and other staff costs	996	240	-	-	996	240
Other costs	13	13	-	-	13	13
Accountancy and independent exam	441	420	-	-	441	420
Total expenditure	29,839	16,427	2,620	19,341	32,459	35,768
Net movement in funds	716	(4,108)	-	(2,049)	716	(6,157)
Fund balances brought forward	1,736	5,844	-	2,049	1,736	7,893
Fund balances carried forward	2,452	1,736	-	-	2,452	1,736

DSIDE

England & Wales - Charity number 1141163

Accounts

D:SIDE

Charity number 1141163

A company limited by guarantee number 07412738

Annual Report and Financial Statements **for the year ended 31 October 2021**



West Yorkshire Community Accounting Service

**Annual Report and Financial Statements
for the year ended 31 October 2021**

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Prepared by West Yorkshire Community Accountancy Service CIO

D:SIDE

Trustees' report for the year ended 31 October 2021

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

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

Name

Janet Brown
Catherine Casey
Lisa Leonard

Company secretary

Mr David Hill

Charity number

1141163

Registered in England and Wales

Company number

07412738

Registered in England and Wales

Registered and principal address

c/o Unilever
Coal Road
Seacroft
Leeds
West Yorkshire
LS14 2AR

Bankers

The Co-operative bank Plc
P.O. Box 101
1 Balloon Street
Manchester
M60 4EP

Independent examiner

Helen Galvin FCCA

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 19th October 2010. It is governed by a memorandum and articles of association. 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 by the trustees at a duly convened meeting.

D:SIDE

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

Objectives and activities

The charity's objects

To advance the education of the public, including young people, schools, companies and public bodies in the area of drug and alcohol awareness. The Area of Benefit being Yorkshire and Humber, especially the Metropolitan District of Leeds.

The relief of the physical and mental sickness of persons in need by reasons of addiction to drugs and alcohol, in particular by the provision of advice, information and support.

The charity's main activities

D:side is a comprehensive drug and health education programme which encourages children to make positive and healthy life-choices and encourages a positive approach to life.

We aim to present children with well researched and accurate information about the effects that drugs and alcohol have on their bodies and provide a forum for children to discuss the issues that are raised. The programme focuses on developing the children's knowledge, skills and attitude, equipping them with the appropriate life skills to successfully manage sensitive situations with their peers and encouraging a positive approach to life, especially in relation to drugs and alcohol.

Public benefit statement

In setting our objectives and planning our activities, our trustees have given serious consideration to the Charity Commission's guidance on public benefit, and in particular the advancement of education of the public, including young people, schools, companies and public bodies in the area of drug and alcohol awareness. Also, to relieve the physical and mental sickness of persons in need by reasons of addiction to drug and alcohol by the provision of information and support.

Achievements and performance

After a period of just over 12 months without a school visit (because of restriction brought about by the Covid Pandemic) – we returned to schools in the Summer Term of 2021. Thursday 22nd April 2021 to be precise!

On one hand we felt a huge degree of caution from schools as we re-entered their environments but on the other a degree of relief and excitement that 'normality' may be just around the corner.

School visits during the final months of that academic year were unusual in that all sessions had to be adapted so that Covid guidelines were adhered to but it was so good to have a D:side presence back in schools again.

The start of the new academic year in September 2021 brought about a new degree of optimism, as the diary began to get filled up again. In fact, it was not long before the diary for the whole academic year was totally booked up. We also had a waiting list of schools for the first time in years.

Schools are eager to fill gaps in their pupils learning and also to amend areas of their behaviour and lifestyle that have arisen because of the changes brought about by Covid (such as increased use of social media platforms, online gaming, etc.) and this is where we can step up and provide a much needed service.

The Government's Furlough Scheme helped to keep us afloat during the times when we were not able to generate any income, but moving forward we are certain that the future looks very bright for our small charity and we look forward to seeing what it holds.

D:SIDE

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

Financial review

The net expenses for the year was £6,157, including net expenses of £4,108 on unrestricted funds and net expenses of £2,049 on restricted funds.

As an organisation that works within primary schools and that receives the majority of our income from schools, we survived during the Pandemic through the Government's Furlough Scheme. We were able to return to schools at the end of April 2021 (following over 12 months 'out of service'), and the uptake by schools during the last few months of that academic year was relatively low, due to uncertainty about Covid regulations, etc. As we moved into the new academic year starting in September 2021 the demand increased.

Next year we believe that demand for our service will be higher than ever as schools continue to return to some degree of normality. After speaking to a number of head teachers over recent months – they have echoed this opinion and said that our service is more vital than ever as they try to catch up on 'lost learning' and behaviour changes caused by the Pandemic.

At the time of signing these accounts the charity has been impacted by the global Covid-19 virus. The trustees have reassessed the charity's ability to continue for at least 12 months from the date that the accounts are approved and conclude that no material uncertainties exist that cast significant doubt on the charity's ability to continue as a going concern.

Reserves policy

The charity's free reserves at the year end were £1,736.

At the time of writing, D:side does not have a reserves policy in place. We have always maintained that we would offer a service to schools that is reasonable in price and of excellent quality. This has meant that we have never been able to 'bank' any substantial amounts of monies that would become a reserve. But we do keep a close eye on our reserves and we will adopt a reserves policy if we manage to get more reserves in.

D:SIDE

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

Statement of trustees' responsibilities

The trustees (who are also the directors for the purposes of company law) are responsible for preparing the Trustees report and the financial statements in accordance with the applicable law and UK Accounting Standards.

Company law requires the trustees to prepare financial accounts for each financial year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for the year. In preparing these financial statements, the trustees are required to:

select suitable accounting policies and apply them consistently;

observe the methods and principles in the Charities SORP;

make judgements and estimates that are reasonable and prudent;

state whether applicable UK accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;

prepare the accounts on a going concern basis unless it is inappropriate to presume that the charitable company will continue in operation.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and to enable them to ensure that the financial accounts comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

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

Signed on behalf of the board of trustees on 29/04/2022

Lisa Leonard (Trustee)

D:SIDE

Independent examiner's report to the trustees of D:SIDE

I report to the charity trustees on my examination of the accounts of the charitable company for the year ended 31 October 2021, which are set out on pages 7 to 12.

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

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

- 1 accounting records were not kept in respect of the company as required by section 386 of the 2006 Act; or
- 2 the accounts do not accord with those records; or
- 3 the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination; or
- 4 the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities [applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)].

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Signed:  Name: Helen Galvin FCCA

31/05/2022

West Yorkshire Community Accountancy Service CIO

Stringer House
34 Lupton Street
Leeds
LS10 2QW

D:SIDE

Statement of Financial Activities

(including summary income and expenditure account)

for the year ended 31 October 2021

	Notes	2021 Unrestricted funds £	2021 Restricted funds £	2021 Total funds £	2020 Total funds £
Income from:					
Grants and donations	(2)	4,600	17,292	21,892	24,754
School fees earned		7,719	-	7,719	19,090
Total income		<u>12,319</u>	<u>17,292</u>	<u>29,611</u>	<u>43,844</u>
Expenditure on:					
Salaries and NI	(3)	7,915	19,341	27,256	27,246
Payroll charges		130	-	130	132
Service in schools		4,275	-	4,275	9,610
Insurance		600	-	600	596
Mobile phone		255	-	255	290
IT support		102	-	102	105
Office rental		2,000	-	2,000	2,000
Office supplies and stationery		32	-	32	25
Postage		439	-	439	414
Teaching equipment and resources		6	-	6	-
Travel expenses		240	-	240	384
Other costs		13	-	13	83
Accountancy and independent examination		420	-	420	372
Total expenditure		<u>16,427</u>	<u>19,341</u>	<u>35,768</u>	<u>41,257</u>
Net movement in funds		<u>(4,108)</u>	<u>(2,049)</u>	<u>(6,157)</u>	<u>2,587</u>
Fund balances brought forward		<u>5,844</u>	<u>2,049</u>	<u>7,893</u>	<u>5,306</u>
Fund balances carried forward	(4)	<u>1,736</u>	<u>-</u>	<u>1,736</u>	<u>7,893</u>

All incoming resources and resources expended derive from continuing activities.

D:SIDE

Balance sheet

as at 31 October 2021

	2021	2021	2021	2020
	Unrestricted	Restricted	Total	Total
	£	£	£	£
Current assets				
Debtors	2,520	-	2,520	-
Cash at bank	345	-	345	8,285
Total current assets	<u>2,865</u>	<u>-</u>	<u>2,865</u>	<u>8,285</u>
Current liabilities:				
amounts falling due within one year				
Accruals	1,129	-	1,129	392
Total current liabilities	<u>1,129</u>	<u>-</u>	<u>1,129</u>	<u>392</u>
Net current assets	<u>1,736</u>	<u>-</u>	<u>1,736</u>	<u>7,893</u>
Net assets	<u>1,736</u>	<u>-</u>	<u>1,736</u>	<u>7,893</u>
Funds				
Unrestricted funds	1,736	-	1,736	5,844
Restricted funds	-	-	-	2,049
Total funds	<u>1,736</u>	<u>-</u>	<u>1,736</u>	<u>7,893</u>

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

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

These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime and with FRS 102 (effective January 2019).

The financial statements were approved by the board of trustees on 29/04/2022

Lisa Leonard (Trustee)

D:SIDE

Notes to the accounts for the year ended 31 October 2021

1 Accounting policies

Basis of accounting

These accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts. The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019) 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.

Donated goods for resale are valued at the amount actually realised upon their sale.

Donated assets, facilities or services are valued at their estimated value to the charity. This is the price that the charity estimates it would pay in the open market for equivalent items; or services and facilities of equivalent utility to the charity.

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.

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.

D:SIDE

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

1 Accounting policies (continued)

Fund accounting

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

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

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

2 Grants and donations

	2021	2021	2021	2020
	Unrestricted	Restricted	Total	Total
	funds	funds	funds	funds
	£	£	£	£
Unilever UK (Office rent)	2,000	-	2,000	2,000
Garforth & District Lions Club (Insurance)	600	-	600	596
HM Revenue and Customs	-	17,292	17,292	13,958
George A Moore Foundation	2,000	-	2,000	-
Leeds Community Foundation	-	-	-	8,200
	<u>4,600</u>	<u>17,292</u>	<u>21,892</u>	<u>24,754</u>

3 Staff costs and numbers

	2021	2020
	£	£
Gross salaries	25,002	24,992
Social security costs	2,231	2,245
Employment allowance	(2,231)	(2,245)
Pensions	2,254	2,254
	<u>27,256</u>	<u>27,246</u>

The average number of employees during the year was 1, being an average of 1 full time equivalent (2020: 1, 1 FTE). There were no employees with emoluments above £60,000.

Defined contribution pension scheme

	2021	2020
	£	£
Costs of the scheme to the charity for the year	2,254	2,254

4 Restricted funds

	Balance b/f	Incoming	Outgoing	Balance c/f
	£	£	£	£
Awards for All	2,049	-	2,049	-
HMRC - Job Retention Scheme	-	17,292	17,292	-
	<u>2,049</u>	<u>17,292</u>	<u>19,341</u>	<u>-</u>

Fund name

Awards for All

HMRC - Job Retention Scheme

Purpose of restriction

To delivery sessions to parents of primary school children.

For staff who have been furloughed due to Covid-19.

D:SIDE

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

5 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 key management personnel of the charity the Programme Manager only. The total employee benefits received were £29,485 (previous year: £29,499).

D:SIDE

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

	2021 Unrestricted funds £	2020 Unrestricted funds £	2021 Restricted funds £	2020 Restricted funds £	2021 Total funds £	2020 Total funds £
Income						
Grants and donations	4,600	10,796	17,292	13,958	21,892	24,754
School fees earned	7,719	19,090	-	-	7,719	19,090
Total income	12,319	29,886	17,292	13,958	29,611	43,844
Expenditure						
Salaries and NI	7,915	13,288	19,341	13,958	27,256	27,246
Payroll charges	130	132	-	-	130	132
Service in schools	4,275	7,610	-	2,000	4,275	9,610
Insurance	600	596	-	-	600	596
Mobile phone	255	290	-	-	255	290
IT support	102	105	-	-	102	105
Office rental	2,000	2,000	-	-	2,000	2,000
Office supplies and stationery	32	25	-	-	32	25
Postage	439	414	-	-	439	414
Teaching equipment and resources	6	-	-	-	6	-
Travel expenses	240	384	-	-	240	384
Other costs	13	83	-	-	13	83
Accountancy and independent exam	420	372	-	-	420	372
Total expenditure	16,427	25,299	19,341	15,958	35,768	41,257
Net movement in funds	(4,108)	4,587	(2,049)	(2,000)	(6,157)	2,587
Fund balances brought forward	5,844	1,257	2,049	4,049	7,893	5,306
Fund balances carried forward	1,736	5,844	-	2,049	1,736	7,893

DSIDE

England & Wales - Charity number 1141163

Accounts

D:SIDE

Charity number 1141163

A company limited by guarantee number 07412738

Annual Report and Financial Statements for the year ended 31 October 2020



West Yorkshire Community Accounting Service

**Annual Report and Financial Statements
for the year ended 31 October 2020**

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Prepared by West Yorkshire Community Accounting Service

D:SIDE

Trustees' report for the year ended 31 October 2020

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
Janet Brown Catherine Casey Lisa Leonard		
Company secretary	Mr David Hill	
Charity number	1141163	Registered in England and Wales
Company number	07412738	Registered in England and Wales
Registered and principal address	Bankers	
c/o Unilever Coal Road Seacroft Leeds West Yorkshire LS14 2AR	The Co-operative bank Plc P.O. Box 101 1 Balloon Street Manchester M60 4EP	

Independent examiner

Helen Galvin FCCA

West Yorkshire Community Accounting Service

Stringer House
34 Lupton Street
Leeds
LS10 2QW

Structure, governance and management

The charity is a company limited by guarantee and was formed on 19th October 2010. It is governed by a memorandum and articles of association. 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.

The charity may by ordinary resolution

1. appoint a person who is willing to act to be a director; and
2. determine the rotation in which any additional directors are to retire.

No person other than a director retiring by rotation may be appointed a director at any general meeting unless

1. he or she is recommended for re-election by the directors or
2. not less than fourteen nor more than thirty five clear days before the date of the meeting, the charity is given a notice that:
 - a. is signed by a member entitled to vote at the meeting,
 - b. states the member's intention to propose the appointment of a person as a director;
 - c. contains the details that, if the person were to be appointed, the charity would have to file at companies house; and
 - d. is signed by the person who is to be proposed to show his or her willingness to be appointed.

D:SIDE

Trustees' report (continued) for the year ended 31 October 2020

Objectives and activities

The charity's objects

To advance the education of the public, including young people, schools, companies and public bodies in the area of drug and alcohol awareness. The Area of Benefit being Yorkshire and Humber, especially the Metropolitan District of Leeds.

The relief of the physical and mental sickness of persons in need by reasons of addiction to drugs and alcohol, in particular by the provision of advice, information and support.

The charity's main activities

D:side is a comprehensive drug and health education programme which encourages children to make positive and healthy life-choices and encourages a positive approach to life.

We aim to present children with well researched and accurate information about the effects that drugs and alcohol have on their bodies and provide a forum for children to discuss the issues that are raised. The programme focuses on developing the children's knowledge, skills and attitude, equipping them with the appropriate life skills to successfully manage sensitive situations with their peers and encouraging a positive approach to life, especially in relation to drugs and alcohol.

Public benefit statement

In setting our objectives and planning our activities, our trustees have given serious consideration to the Charity Commission's guidance on public benefit, and in particular the advancement of education of the public, including young people, schools, companies and public bodies in the area of drug and alcohol awareness.

Also, to relieve the physical and mental sickness of persons in need by reasons of addiction to drug and alcohol by the provision of information and support.

Achievements and performance

What an extraordinary year!

We started the year strongly – visiting 45 schools and teaching nearly 12,000 children between September 2019 to March 2020. Our internet safety sessions continued to grow in demand, and these, together with the medicine, drugs and alcohol sessions that we have delivered in some form or another for over 20 years meant that we were due to have a very busy academic year. This, however, was abruptly halted by the onset of the worldwide Coronavirus Pandemic.

National lockdowns and schools closures meant that we had to cease visiting schools and in turn cease its main source of income in the middle of March 2020, something that would be forced to continue until way into the new financial period and academic year.

The Government Furlough scheme has enabled the Charity to remain a going concern during this time, along with extra help in the form of a grant from the Resilience Fund (Leeds) awarded by Leeds Community Foundation. This grant was to help us to adapt and remain in existence during the pandemic by allowing us to investigate the use of remote sessions and learning platforms should further lockdowns occur.

We have been allowed to function and run for such a long period of time because of our ability to adapt and change with the times. It is our hope that this trait, together with the dedication of its staff, Trustees and also the partnership that we have with local schools will allow d:side to continue operating for many more years to come.

D:SIDE

Trustees' report (continued) for the year ended 31 October 2020

Financial review

The net income for the year was £2,587, including net income of £4,587 on unrestricted funds and net payment of £2,000 on restricted funds.

Reserves policy

The charity's free reserves, excluding fixed assets, at the year end were £5,844.

The trustees aim is to eventually maintain sufficient reserve funds to cover between 3 and 6 months operating expenditure.

Coronavirus impact statement

As an organisation that works within Primary Schools, and that receives the majority of its income from schools, our work ceased in the middle of March 2020 with the closure of schools. The Government's furlough scheme, along with a Resilience Grant has helped to keep our charity afloat during this time. Schools are now opening, and we have returned to visiting schools in April 2021.

We have looked at our budget, and if schools remain open, and there are no further lockdown's - then we will still be a going concern. There is a huge demand for our service, now that schools are allowing external visitors in, and trying to gain a sense of normality for the children / staff.

We believe that demand for our service will be higher than ever as schools return to normality and they attempt to book external agencies again. After speaking to a number of headteachers over the recent weeks they have all agreed with this statement.

D:SIDE

Trustees' report (continued) for the year ended 31 October 2020

Statement of trustees' responsibilities

The trustees (who are also the directors for the purposes of company law) are responsible for preparing the Trustees report and the financial statements in accordance with the applicable law and UK Accounting Standards.

Company law requires the trustees to prepare financial accounts for each financial year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for the year. In preparing these financial statements, the trustees are required to:

select suitable accounting policies and apply them consistently;

observe the methods and principles in the Charities SORP;

make judgements and estimates that are reasonable and prudent;

state whether applicable UK accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;

prepare the accounts on a going concern basis unless it is inappropriate to presume that the charitable company will continue in operation.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and to enable them to ensure that the financial accounts comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

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

Signed on behalf of the board of trustees on 28/06/2021

Lisa Leonard (Trustee)

D:SIDE

Independent examiner's report to the trustees of D:SIDE

I report to the charity trustees on my examination of the accounts of the charitable company for the year ended 31 October 2020, which are set out on pages 7 to 13.

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

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

- 1 accounting records were not kept in respect of the company as required by section 386 of the 2006 Act; or
- 2 the accounts do not accord with those records; or
- 3 the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination; or
- 4 the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities [applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)].

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Signed:  Name: Helen Galvin FCCA

30/06/2021

West Yorkshire Community Accounting Service

Stringer House
34 Lupton Street
Leeds
LS10 2QW

D:SIDE

Statement of Financial Activities

(including summary income and expenditure account)

for the year ended 31 October 2020

	Notes	2020 Unrestricted funds £	2020 Restricted funds £	2020 Total funds £	2019 Total funds £
Income from:					
Grants and donations	(2)	10,796	13,958	24,754	19,347
School fees earned		19,090	-	19,090	39,420
Total income		<u>29,886</u>	<u>13,958</u>	<u>43,844</u>	<u>58,767</u>
Expenditure on:					
Salaries and NI	(3)	13,288	13,958	27,246	18,308
Payroll charges		132	-	132	132
Service in schools		7,610	2,000	9,610	32,345
Insurance		596	-	596	550
Mobile phone		290	-	290	260
IT support		105	-	105	85
Office rental		2,000	-	2,000	2,000
Office supplies and stationery		25	-	25	79
Postage		414	-	414	421
Teaching equipment and resources		-	-	-	129
Training		-	-	-	777
Travel expenses		384	-	384	807
Other costs		83	-	83	52
Accountancy and independent examination		372	-	372	372
Total expenditure		<u>25,299</u>	<u>15,958</u>	<u>41,257</u>	<u>56,317</u>
Net income / (expenditure)		<u>4,587</u>	<u>(2,000)</u>	<u>2,587</u>	<u>2,450</u>
Fund balances brought forward		<u>1,257</u>	<u>4,049</u>	<u>5,306</u>	<u>2,856</u>
Fund balances carried forward	(4)	<u>5,844</u>	<u>2,049</u>	<u>7,893</u>	<u>5,306</u>

All incoming resources and resources expended derive from continuing activities.

D:SIDE

Balance sheet

as at 31 October 2020

	2020	2020	2020	2019
	Unrestricted	Restricted	Total	Total
	£	£	£	£
Current assets				
Debtors	-	-	-	4,020
Cash at bank	6,236	2,049	8,285	1,658
Total current assets	<u>6,236</u>	<u>2,049</u>	<u>8,285</u>	<u>5,678</u>
Current liabilities:				
amounts falling due within one year				
Accruals	392	-	392	372
Total current liabilities	<u>392</u>	<u>-</u>	<u>392</u>	<u>372</u>
Net assets	<u>5,844</u>	<u>2,049</u>	<u>7,893</u>	<u>5,306</u>
Funds				
Unrestricted funds	5,844	-	5,844	1,257
Restricted funds	-	2,049	2,049	4,049
Total funds	<u>5,844</u>	<u>2,049</u>	<u>7,893</u>	<u>5,306</u>

For the year ending 31 October 2020 the charitable company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

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

These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime and with FRS 102 (effective January 2019).

The financial statements were approved by the board of trustees on 28/06/2021

Lisa Leonard (Trustee)

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Notes to the accounts for the year ended 31 October 2020

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.

Donated goods for resale are valued at the amount actually realised upon their sale.

Donated assets, facilities or services are valued at their estimated value to the charity. This is the price that the charity estimates it would pay in the open market for equivalent items; or services and facilities of equivalent utility to the charity.

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.

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.

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Notes to the accounts for the year ended 31 October 2020

1 Accounting policies (continued)

Fund accounting

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

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

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

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Notes to the accounts continued for the year ended 31 October 2020

2 Grants and donations	2020	2020	2020	2019
	Unrestricted funds	Restricted funds	Total funds	Total funds
	£	£	£	£
Santander Grant Foundation	-	-	-	5,000
George A Moore Foundation	-	-	-	2,000
Awards for All	-	-	-	9,797
Unilever (office rent)	2,000	-	2,000	2,000
Garforth & District Lions Club (Insurance)	596	-	596	550
Leeds Community Foundation	8,200	-	8,200	-
HMRC - Covid19 Job Retention Scheme	-	13,958	13,958	-
	<u>10,796</u>	<u>13,958</u>	<u>24,754</u>	<u>19,347</u>

3 Staff costs and numbers	2020	2019
	£	£
Gross salaries	24,992	15,834
Social security costs	2,245	767
Employment allowance	(2,245)	(767)
Pensions	2,254	2,474
	<u>27,246</u>	<u>18,308</u>

The average number employees during the year was 1, being an average of 1 full time equivalent (2019: 1, 1 FTE). There were no employees with emoluments above £60,000.

Defined contribution pension scheme	2020	2019
	£	£
Costs of the scheme to the charity for the year	2,254	2,474

4 Restricted funds	Balance b/f	Incoming	Outgoing	Balance c/f
	£	£	£	£
Awards for All	4,049	-	2,000	2,049
HMRC - Job Retention Scheme	-	13,958	13,958	-
	<u>4,049</u>	<u>13,958</u>	<u>15,958</u>	<u>2,049</u>

Fund name	Purpose of restriction
Awards for All	To delivery sessions to parents of primary school children
HMRC - Job Retention Scheme	For staff who have been furloughed due to Covid-19

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Notes to the accounts continued for the year ended 31 October 2020

5 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 key management personnel of the charity comprises the Programme Manager only. The total employee benefits of the key management personnel of the charity were £27,254 (2019 : £18,308).

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Statement of Financial Activities including comparatives for all funds (including summary income and expenditure account) for the year ended 31 October 2020

	2020	2019	2020	2019	2020	2019
	Unrestricted	Unrestricted	Restricted	Restricted	Total	Total
	funds	funds	funds	funds	funds	funds
	£	£	£	£	£	£
Income						
Grants and donations	10,796	9,550	13,958	9,797	24,754	19,347
School fees earned	19,090	39,420	-	-	19,090	39,420
Total income	29,886	48,970	13,958	9,797	43,844	58,767
Expenditure						
Salaries and NI	13,288	18,308	13,958	-	27,246	18,308
Payroll charges	132	132	-	-	132	132
Service in schools	7,610	27,125	2,000	5,220	9,610	32,345
Insurance	596	550	-	-	596	550
Mobile phone	290	260	-	-	290	260
IT support	105	85	-	-	105	85
Office rental	2,000	2,000	-	-	2,000	2,000
Office supplies and stationery	25	79	-	-	25	79
Postage	414	421	-	-	414	421
Teaching equipment and resources	-	129	-	-	-	129
Training	-	249	-	528	-	777
Travel expenses	384	807	-	-	384	807
Other costs	83	52	-	-	83	52
Independent examination	372	372	-	-	372	372
Total expenditure	25,299	50,569	15,958	5,748	41,257	56,317
Net income / (expenditure)	4,587	(1,599)	(2,000)	4,049	2,587	2,450
Fund balances brought forward	1,257	2,856	4,049	-	5,306	2,856
Fund balances carried forward	5,844	1,257	2,049	4,049	7,893	5,306