

**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**

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### **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:

<b>Name</b>	<b>Position</b>	<b>Dates</b>
Janet Brown		
Catherine Casey		
Lisa Leonard		
<b>Company secretary</b>	Mr David Hill	
<b>Charity number</b>	1141163	Registered in England and Wales
<b>Company number</b>	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 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.

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### **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.

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### **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.

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### **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 £
<b>Income from:</b>					
Grants and donations	(2)	10,796	13,958	24,754	19,347
School fees earned		19,090	-	19,090	39,420
<b>Total income</b>		<u>29,886</u>	<u>13,958</u>	<u>43,844</u>	<u>58,767</u>
<b>Expenditure on:</b>					
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
<b>Total expenditure</b>		<u>25,299</u>	<u>15,958</u>	<u>41,257</u>	<u>56,317</u>
<b>Net income / (expenditure)</b>		<u>4,587</u>	<u>(2,000)</u>	<u>2,587</u>	<u>2,450</u>
<b>Fund balances brought forward</b>		<u>1,257</u>	<u>4,049</u>	<u>5,306</u>	<u>2,856</u>
<b>Fund balances carried forward</b>	(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.



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### Balance sheet

as at 31 October 2020

	2020 Unrestricted £	2020 Restricted £	2020 Total £	2019 Total £
<b>Current assets</b>				
Debtors	-	-	-	4,020
Cash at bank	6,236	2,049	8,285	1,658
<b>Total current assets</b>	<u>6,236</u>	<u>2,049</u>	<u>8,285</u>	<u>5,678</u>
<b>Current liabilities:</b>				
<b>amounts falling due within one year</b>				
Accruals	392	-	392	372
<b>Total current liabilities</b>	<u>392</u>	<u>-</u>	<u>392</u>	<u>372</u>
<b>Net assets</b>	<u>5,844</u>	<u>2,049</u>	<u>7,893</u>	<u>5,306</u>
<b>Funds</b>				
Unrestricted funds	5,844	-	5,844	1,257
Restricted funds	-	2,049	2,049	4,049
<b>Total funds</b>	<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	Restricted	Total	Total
	funds	funds	funds	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	<u>2,254</u>	<u>2,474</u>
	<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 Unrestricted funds £	2019 Unrestricted funds £	2020 Restricted funds £	2019 Restricted funds £	2020 Total funds £	2019 Total funds £
<b>Income</b>						
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
<b>Total income</b>	<b>29,886</b>	<b>48,970</b>	<b>13,958</b>	<b>9,797</b>	<b>43,844</b>	<b>58,767</b>
<b>Expenditure</b>						
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
<b>Total expenditure</b>	<b>25,299</b>	<b>50,569</b>	<b>15,958</b>	<b>5,748</b>	<b>41,257</b>	<b>56,317</b>
<b>Net income / (expenditure)</b>	<b>4,587</b>	<b>(1,599)</b>	<b>(2,000)</b>	<b>4,049</b>	<b>2,587</b>	<b>2,450</b>
<b>Fund balances brought forward</b>	<b>1,257</b>	<b>2,856</b>	<b>4,049</b>	<b>-</b>	<b>5,306</b>	<b>2,856</b>
<b>Fund balances carried forward</b>	<b>5,844</b>	<b>1,257</b>	<b>2,049</b>	<b>4,049</b>	<b>7,893</b>	<b>5,306</b>