

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

Contents	Page
Trustees' report	2 to 5
Examiner's report	6
Statement of financial activities	7
Balance sheet	8
Notes to the accounts	9 to 12

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 Unrestricted funds £	2021 Restricted funds £	2021 Total funds £	2020 Total 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

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.

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