

D:SIDE

Charity number 1141163

A company limited by guarantee number 07412738

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



WYCAS
COMMUNITY ACCOUNTING
WEST YORKSHIRE

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

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Prepared by West Yorkshire Community Accountancy Service CIO

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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
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 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.

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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.

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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)

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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

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Statement of Financial Activities

(including summary income and expenditure account)

for the year ended 31 October 2023

	Notes	2023 Unrestricted funds £	2023 Restricted funds £	2023 Total funds £	2022 Total 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.

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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	3,870	-	3,870	5,003
Current liabilities:				
amounts falling due within one year				
Accruals	534	-	534	2,551
Total current liabilities	534	-	534	2,551
Net assets	3,336	-	3,336	2,452
Funds				
Unrestricted funds	3,336	-	3,336	2,452
Restricted funds	-	-	-	-
Total funds	3,336	-	3,336	2,452

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)

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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.

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Notes to the accounts continued for the year ended 31 October 2023

2 Grants and donations

	2023 Unrestricted funds £	2023 Restricted funds £	2023 Total funds £	2022 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).

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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 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