

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

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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.

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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)

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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 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

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Statement of Financial Activities

(including summary income and expenditure account)

for the year ended 31 October 2024

	Notes	2024 Unrestricted funds £	2024 Restricted funds £	2024 Total funds £	2023 Total funds £
Income from:					
Grants and donations	(2)	-	2,700	2,700	4,650
School fees earned		40,400	-	40,400	35,930
Total income		<u>40,400</u>	<u>2,700</u>	<u>43,100</u>	<u>40,580</u>
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		<u>40,088</u>	<u>2,700</u>	<u>42,788</u>	<u>39,696</u>
Net movement in funds		<u>312</u>	<u>-</u>	<u>312</u>	<u>884</u>
Fund balances brought forward		<u>3,336</u>	<u>-</u>	<u>3,336</u>	<u>2,452</u>
Fund balances carried forward	(4)	<u>3,648</u>	<u>-</u>	<u>3,648</u>	<u>3,336</u>

All incoming resources and resources expended derive from continuing activities.

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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	4,182	-	4,182	3,870
Current liabilities:				
amounts falling due within one year				
Accruals	534	-	534	534
Total current liabilities	534	-	534	534
Net assets	3,648	-	3,648	3,336
Funds				
Unrestricted funds	3,648	-	3,648	3,336
Restricted funds	-	-	-	-
Total funds	3,648	-	3,648	3,336

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)

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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.

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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