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# Charity Commission Annual Return 2025

SMART WORKS LEEDS

Charity registration number: 1184676

**Most of the information you give in this form will become publicly available on the Register of Charities. Any field that the Charity Commission will not display will be clearly marked.**

**This document is a record of the information provided in the Annual Return 2025.**

## PART A - Charity information

### Financial period

**Financial period start date**

01/04/2024

**Financial period end date**

31/03/2025

### Income and spending

**Income £**

£ 507,265

**Spending £**

£ 321,982

### Number of contracts from government

**How many contracts (other than grant agreements) did your charity receive from central government or a local authority during the financial period for this return?**

0

### Number of grants from government

**How many grants did your charity receive from central government or a local authority during the financial period for this return?**

0

## Corporate donations

**What was the value of your charity's single highest value donation received from a corporate donor during the financial period of this return?**

£ 5,000

## Donations from individuals

**What was the value of your charity's single highest value donation received from an individual during the financial period of this return?**

£ 196

## Donations from related parties

**What was the value of your charity's single highest value donation received from a related party during the financial period of this return?**

£ 5,000

## Grantmaking

**Is grant making the main way your charity carries out its purposes?**

No

## Recipients of grants

**Please round all figures to the nearest pound (do not enter decimal points or commas).**

**Individuals**

£ 0

**Other charities**

£ 0

**Other organisations that are not charities**

£ 0

## Trustee payments

**Excluding out of pocket expenses, for what were any of the trustees paid during the financial period for this return?**

☒ e. None of the trustees have been paid

**Did any of the trustees resign and take up employment with your charity in the financial period of this return?**

No

## Income from outside the UK

**Did your charity receive income from outside of the United Kingdom in the financial period of this return?**

No

## Delivering activities outside the United Kingdom

**Did your charity deliver charitable activities outside of the United Kingdom in the financial period of this return?**

No

## Spending outside of the United Kingdom

**Did your charity spend funds outside of the United Kingdom in the financial period of this return?**

No

**Total Spending outside of the United Kingdom**

£

## Trading subsidiaries

**Does the charity have any trading subsidiaries?**

No

## Employment contract types

**People were permanently employed by your charity**

8

**People were on fixed-terms contracts with your charity**

0

**Self-employed people were working for your charity**

0

## Total overseas employees

**How many of the people above work on behalf of your charity outside of the United Kingdom?**

0

## Total employee payroll

**What was the total amount spent on employee payroll during the financial period relating to this return?**

£ 181,040

## Employees' salaries

**Did any of your charity's employees receive total employment benefits of £60,000 or more in the financial period of this annual return?**

No

## Governance policies

**Internal charity financial controls policy and procedures****Safeguarding policy and procedures****Financial reserves policy and procedures****Complaints policy and procedures****Serious incident reporting policy and procedures****Internal risk management policy and procedures****Trustee expenses policy and procedures****Trustee conflicts of interest policy and procedures****Investing charity funds policy and procedures****Campaigns and political activity policy and procedures****Bullying and harassment policy and procedures****Social media policy and procedures****Engaging external speakers at charity events policy and procedures****Safeguarding****Has your charity provided services to children and/or adults at risk in the financial period of the return?****a. Standard DBS checks have been obtained for all eligible roles****b. Enhanced DBS checks have been obtained for all eligible roles****c. Enhanced with Barred List(s) DBS checks have been obtained for all eligible roles****Serious Incidents**



**Has your charity reported all Serious Incidents (including any historical incidents) that the charity became aware of during the financial period of this return?**

There were no incidents to report

## External risk and impact

### Donations

No impact

### Other income - grants

No impact

### Other income - contracts

Not applicable

### Other income - investment

No impact

### Expenditure on charitable activities

No impact

### Expenditure on overheads

Negative

### Number of volunteers

No impact

### Number of employees

No impact

### Number of trustees

No impact

### Fundraising activities

No impact

### Capacity to deliver services

Unknown

### Total service demand

Unknown

## Volunteers

**Excluding trustees, provide an estimate of the number of volunteers who carried out charitable activities on behalf of your charity in the United Kingdom during the financial period of this return?**

140

## PART B - Financial information

### Account type

**Does your charity prepare:**

Charity only accounts

**Assets****Total fixed assets**

£ 1,070

**Of the total fixed assets  
what value is Fixed asset investments**

£ 0

**Total current assets**

£ 317,068

**Of the total current assets  
what value is Current asset investments**

£ 0

**Of the total current assets  
what value is Cash at bank and in hand**

£ 286,426

**Liabilities****Creditors due within 1 year**

£ 32,953

**Creditors falling due after one year and provisions**

£ 0

**Defined benefit pension scheme asset/(liability)  
This figure should be prefixed with a minus symbol  
if it is a negative value**

£ 0

**Total net assets/(liabilities)**

£ 285,185

**Funds****Endowment funds**

£ 0

**Restricted funds**

£ 232,900

**Unrestricted funds**

£ 52,285

**Total Funds**

£ 285,185

## Additional information

## Support costs

£ 11,403

## Level of reserves

£ 52,285

## Depreciation charge for the year

£ 3,479

## Average number of employees

8

## Income and endowments

## Donations &amp; legacies

£ 448,455

Of the total donations & legacies  
what amount is Endowments received

£ 0

## Investment income

£ 848

## Other income

£ 0

Of the total donations & legacies  
what amount is Legacies

£ 0

## Other trading activities

£ 57,962

## Income from charitable activities

£ 0

## Total Income and endowments

£ 507,265

## Expenditure

## Expenditure on raising funds

£ 21,864

## Other expenditure

£ 0

Of the total expenditure on charitable  
activities  
what value is Grants to institutions

£ 0

Of the total expenditure on raising funds  
what value is Investment management  
costs

£ 0

## Expenditure on charitable activities

£ 300,118

Of the total expenditure on charitable  
activities  
what value is Governance costs

£ 815

**Total Expenditure**

£ 321,982

**Gains/(losses)****Gains/(losses) on revaluation of fixed assets**

This figure should be prefixed with the minus symbol if it is a negative value.

£ 0

**Net gains/(losses) on investments**

This figure should be prefixed with the minus symbol if it is a negative value.

£ 0

**Actuarial gains/(losses) on defined benefit pension schemes**

This figure should be prefixed with the minus symbol if it is a negative value.

£ 0

**Other gains/(losses)**

This figure should be prefixed with the minus symbol if it is a negative value.

£ 0

**Privacy statement**

Any information you give us will be held securely and processed only in accordance with the rule on data protection. We will not disclose your personal details to anyone unconnected to the Charity Commission unless:

- you have consented to their release; or
- we are legally obliged to disclose them; or
- we regard disclosure as either (a) necessary so that we can properly carry out our statutory functions or (b) necessary in the public interest.

We may share and disclose information about you with relevant public authorities, regulatory bodies and agencies, outside the Charity Commission but only if:

- we can lawfully do so; and
- we decide that disclosure is necessary for national security, crime detection, prevention, and law enforcement, or other issues in the public interest

**Information we collect about you****We will use this information:**

To enable us to carry out our statutory functions and duties;

This will include the following actions:

- (a) update, consolidate, and improve the accuracy of our records;
- (b) undertake crime detection and prevention and law enforcement and assist the third parties specified above to investigate or prevent crime and carry out law enforcement;
- (c) data analysis, testing, research, statistical and survey purposes

**Information we receive from other sources.****Information we receive from other sources**

**We may combine this information with information you give to us and information we collect about you.**

**We may use this information and the combined information for the purposes set out above (depending on the types of information we receive).**

**We will ensure that any such disclosure and use is proportionate; considers your right to respect for your private life; and is done fairly and lawfully in accordance with the data protection principles of the Data Protection Act.**

**The Data Protection Act 1998 regulates the use of 'personal data', which is essentially any information, however stored, about identifiable living individuals.**

**As a 'data controller' under the Act, the Charity Commission must comply with it. Any changes we may make to our privacy statement in the future will be set out in the replacement version of this form.**

**Please check back frequently to see any updates or changes to our privacy policy.**

### **Declaration**

**This annual return has not been submitted and no Declaration has been made**

Charity registration number 1184676 (England and Wales)

Company registration number 12059540

**SMART WORKS LEEDS**  
**ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2025**

# SMART WORKS LEEDS

## LEGAL AND ADMINISTRATIVE INFORMATION

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Trustees	Ruth Cherry Helen Oldham Tracy Fletcher Stephanie Smith Emma Illingworth Juliette Fitzmaurice Amanda Clarke Ally Dowsing-Reynolds Deirdre Reid	(Appointed 8 August 2024) (Appointed 8 August 2024)
Charity number	1184676	
Company number	12059540	
Registered office	Mabgate Mills Mill 5 First Floor Mabgate Leeds Yorkshire United Kingdom LS9 7DZ	
Independent examiner	Gravita Audit Oxford LLP First Floor, Park Central 40-41 Park End Street Oxford OX1 1JD	
Bankers	Natwest Chatham Customer Service Centre Western Avenue Waterside Court Chatham Maritime Chatham Kent ME4, 4RT	

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**SMART WORKS LEEDS**

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# SMART WORKS LEEDS

## TRUSTEES REPORT (INCLUDING DIRECTORS' REPORT)

### FOR THE YEAR ENDED 31 MARCH 2025

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The Trustees, who are also the directors of the charity for the purposes of the Companies Act, present their annual report together with the accounts of Smart Works Leeds in the year ended 31 March 2025.

The accounts have been prepared in accordance with the accounting policies set out on pages 12 to 13 and comply with the charity's governing document, applicable laws and the requirements of Statement of Recommended Practice on 'Accounting and Reporting by Charities' issued in 2019.

#### Objectives and activities

Smart Works Leeds provides both careers coaching and interview coaching, as well as high quality interview clothes and styling advice to unemployed women. We give women the confidence, self-belief and practical tools they require to succeed at interview and start a new chapter of their life.

The charity's objectives are the relief of financial hardship and the relief of unemployment for the public benefit through the promotion of economic independence among women in Yorkshire. To deliver this, Smart Works Leeds was incorporated in 2019 with a clear mission and vision to help more women back into the workplace by giving them the clothes and the confidence they need to succeed at job interview. Smart Works Leeds is part of a network of eight charities that deliver the Smart Works Charity service in their area.

At the core of our service is a two-hour Interview Dressing and Preparation appointment, during which each woman receives a complete outfit of high-quality clothes and accessories (theirs to keep) and tailored one-to-one interview coaching. This deceptively simple, short intervention has a significant impact as our clients start believing in their own ability to succeed. Once they get the job, we offer clients a Second Dressing for more clothing, to provide a working wardrobe to see them through to their first pay cheque.

In addition to the core service, for unemployed women who have not yet secured a job interview, we deliver career coaching sessions to offer support and skills to gain interviews. This may be around CV preparation, job application and/or sector/roles that match their skills. This aspect of our service has seen high growth in recent years as the job market has become more difficult.

As part of the Smart Works Group, our strategic focus is to deliver our core dressing and interview coaching service to the best possible standard across the UK and to take it to more locations so that any woman who needs our support can come to Smart Works. In the face of the cost-of-living crisis, the value of securing a job has never been greater. Our support is needed now more than ever. This year we completed our three-year plan, which set a target of reaching 10,000 women per year, as well as enhancing other aspects of our service delivery. Key impact data from across the UK is as follows:

- 10,600 women supported in 2024/25 alone
- 12 centres delivering services across the UK
- 67% of clients secure a job within one month of their appointment
- 94% report increased confidence after engaging with Smart Works
- 57% of our clients are from an ethnic minority background
- 16% of our clients have a disability
- 49% of our clients are parents
- 59% of our clients are age 25-29

Our key performance indicators are the number of women that we help, and the proportion of those women who secure employment after their visit to a Smart Works Centre

# SMART WORKS LEEDS

## TRUSTEES REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

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### Achievements and performance

#### Highlights

Smart Works Leeds is incredibly proud of what has been achieved in its 6th year. Overall, Smart Works Leeds has:

Helped 1005 unique beneficiaries on their journey to employment; and delivered 1264 total appointments.

Delivered 728 Interview Dressing & Preparation appointments to unemployed women with secured job interviews.

Delivered 360 career coaching appointments to unemployed women to help them make tangible steps towards securing an interview.

Been grateful for the support of over 90 volunteers in delivering the service.

84% of the women we helped before a job interview secured employment within a month of their visit.

Continued to reach women who face significant barriers to securing employment. Smart Works clients are mostly long-term unemployed and have experienced repeated rejections from multiple jobs:

17% have been rejected from over 20 jobs, 12% have been rejected from over 50 jobs,  
27% have been unemployed for over a year and 19% have been unemployed for over 5 years.

The majority are from communities facing multiple barriers to gaining employment:

- 25% are lone parents,
- 15% have a disability and
- 49% are from an ethnic minority

This year we have completed year 3 of our latest 3-year plan. We committed to a number of initiatives including widening our outreach in Bradford and beyond, strengthening our local Board and developing our relationships within existing communities, as well as identifying new partnerships across the Yorkshire region. All this with the aim of helping at least 1000 women in our region.

We are delighted to have achieved and exceeded our own expectations and would like to highlight the following successes:

We have secured almost £380k of grant funding over a 3-year period from The YBS Foundation. This has enabled us to accelerate our plans to support women from the Bradford region and allowed us to employ 3 local women to support outreach and service delivery focusing explicitly on the Bradford district, with targeted efforts in areas identified as most in need (utilizing the Indices of Multiple Deprivation).

Our targeted approach to grant funding has meant that we have 4 additional staff from our region, 3 of whom are now part of our permanent team.

We now have 9 Trustees, including our Chair; our new Trustees bringing additional skills and experience, including strong governance, marketing and also lived experience.

This year we hosted our first ever International Women's Day event which was a resounding success. We had over 150 attendees and raised circa £5k through ticket sales and sponsorship.

# SMART WORKS LEEDS

## TRUSTEES REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

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### Financial Review

#### Results for the year

Total income for the period was £507,265, made up substantially from Grants and Individual Donations £317,962 and Corporate and Dressing Stock Donations £130,493 and total expenditure was £321,982 resulting in net income of £185,283. Of this, £169,476 was received from the Yorkshire Building Society Charitable Foundation to be spent in FY 25-26 and is restricted to our Bradford expansion project. There is a 103% increase in overall income which includes unrestricted income of £190,698 and restricted income of £316,567.

Grants and donations provide 88% of our total income and fundraising events and fashion sales raised 12% of our income.

There has been a substantial increase in funding received from Grants and Foundations, with a significant amount (£169k) having been received as part of the YBS Bradford project, all of which is restricted funding.

Also included in the grant income was funding for 2 brand new roles:

£19,300 from the National Lottery Community Fund, funding a new Service Delivery Coordinator role beginning January 2025, including management time.

£25,764 from Beyondly's Fund for Change, funding one year of Outreach Assistant to work exclusively on North Yorkshire outreach, including associated costs. She began in role November 2024.

As well as support for a new permanent role, Leeds Outreach Assistant, from NPower Business Solutions Foundation for their first year. (£17,500) (funding July- July)

Other notable grants include:

£9,425 from Maximus Local Impact Fund, funding a 6 month Research Assistant to focus on researching the needs of the Bradford District. The employee in this role is now part of our expansion to Bradford project and is funded by Yorkshire Building Society for a further 3 years.

£9,720 from Bettys and Taylors Community Fund, funding targeted Leeds outreach as well as essential aspects of our wardrobe and training.

£10,000 from The Keith Howard Foundation, funding our Leeds jobs fair, as well as essential aspects of our service to include postage, social media outreach and marketing.

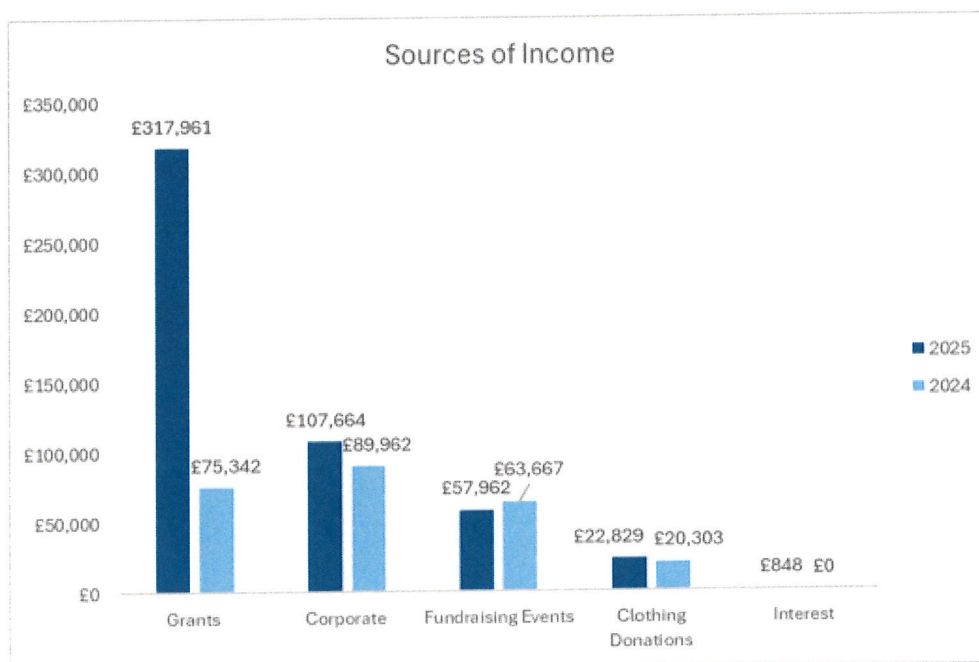
And with thanks to The People's Postcode Trust for their unrestricted donation of £25,000.

We were privileged to be chosen as the charity partner for the annual LDC charity quiz which raised an impressive £21k for our charity. Other noteworthy Corporate supporters include High Speed Training, Re:vision, Pinsent Masons and Wealth and Wellbeing.



## SMART WORKS LEEDS

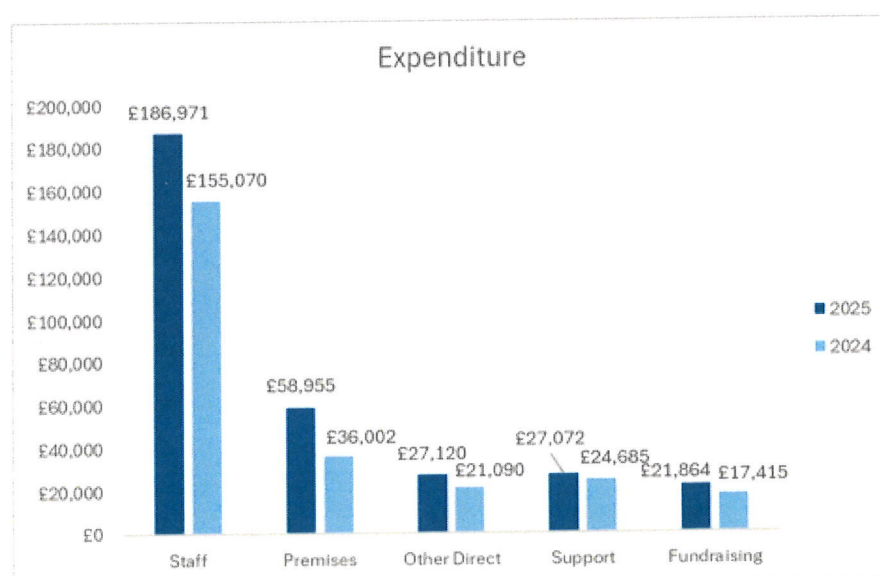
### TRUSTEES REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025



Total expenditure for the period was £321,982 which is a 27% increase from last year. Our costs are mainly for staff, premises and direct client service costs which together make up 87% of our overall costs.

As mentioned, the staff cost increase is as a result of employing additional staff, using restricted grant funding. In addition, an increase in both the living wage and NIC costs have contributed to the uplift.

Expenditure includes an accrual of £20,000 for dilapidation costs, due to moving premises after the financial year end.



# SMART WORKS LEEDS

## TRUSTEES REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

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### Investment Policy

The Trustees, having regard to the liquidity requirements of operating the Charity and to the reserves policy, have operated a policy keeping available funds in interest-bearing deposit accounts.

### Reserves Policy

The Trustees have considered the requirement for free reserves, i.e. those unrestricted funds not designated for specific purpose or otherwise committed. It has been determined that, given the nature of the charity's work, the level of free reserves should be equivalent to 3 to 6 months of annual expenditure. This provides sufficient flexibility to cover any temporary shortfall in income and will allow the charity to cope and respond immediately to a reasonable range of unforeseen adverse circumstances prior to specific remedial plans being implemented. The free reserves of £52,285 meets this requirement.

## Structure, governance and management

### Governance

Smart Works Leeds and its Trustees are bound by the Memorandum and Articles of Association. The name of the Trustees who served during the period are set out in the legal and administrative information section.

Smart Works Charity is the sole member of Smart Works Leeds. Smart Works Leeds has been granted a license to operate by Smart Works Charity and it has the same objectives and similar activities as the parent company.

### Recruitment and Appointment of new Trustees

Regular reviews are undertaken to assess the skills of the current Trustees and identify any areas for strengthening. New Trustees are appointed by the existing Trustees and their appointment is approved by the Smart Works Charity Board.

### Induction and Training of new Trustees

New Trustees are provided with an induction to familiarise themselves with the charity and the not-for profit sector. They are briefed on their responsibilities by the existing Trustees. New Trustees are also referred to the Charity Commission's guide 'The Essential Trustee'. Smart Works Charity shares a Trustee Welcome Pack with all Smart Works Trustees when they join the charity, setting out roles, responsibilities and the structure of Smart Works both locally and nationally. These resources are available under the dedicated Trustee section of our internal portal for tools and resources along with other useful guides and videos. Trustees also undertake training as part of their role, including on Equity Diversity and Inclusion.

### Organisational Structure and Decision-Making

The Trustees review and approve all policies, and follow a strategy set in the business plan, in line with the wider strategy set by Smart Works Charity. The Trustees meet at least quarterly throughout the year and will have an annual session to update and revise the strategy.

### Management

The day-to-day management of Smart Works Leeds is undertaken by the Centre Managers and overseen by the Chair and Board of Trustees. Resources, infrastructure and support is provided by Smart Works Charity on finance, people, partnerships, operations and communications.

### Pay Policy for Key Management Personnel

All Trustees give their time freely and no Trustee received remuneration in the year. The pay of staff is reviewed annually. The Trustees benchmark pay against pay levels in other similarly sized charities and other Smart Works centres.

### Risk Management

The Trustees regularly review the major risks to which the charity is exposed, in particular those relating to governance, operations, finance, HR, compliance and external factors. The centre maintains a risk register that is reviewed by the board on a regular basis.

# SMART WORKS LEEDS

## TRUSTEES REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

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### Relationships with Related Parties

Smart Works Charity is the sole member of Smart Works Leeds

### Policies

Policies for all relevant areas are maintained by Smart Works Charity, including Safeguarding Vulnerable Adults, Safeguarding Children, Anti-Bribery and Fraud, Anti-Harassment & Bullying, Compassionate Leave, Complaints, Conflict of Interest, Data Protection, Disciplinary, Environmental, Equality, Flexible Working, Grievance, Health & Safety, Lone Working, Maternity, Paternity, Parental Leave, Privacy, Redundancy, Risk Management, Shared Parental Leave, Sickness Absence & Capability, Travel & Expenses and Whistleblowing. A Staff Handbook is made available to staff and includes a summary of all these policies.

### Volunteers

The Trustees are grateful for the invaluable contribution of those who give their time voluntarily to deliver across roles in dressing, coaching, wardrobe management and administration. We have over 90 active volunteers with a very high retention rate and an ongoing recruitment process to bolster numbers. Our volunteers are one of our greatest assets, they are all totally dedicated and play an enormous role in delivering our dressing and coaching services.

### Public Benefit

The Trustees have read and complied with the guidance contained in the Charity Commission's general guidance on public benefits when reviewing our aims and objectives and in planning our future activities. Our achievements above demonstrate how we have fulfilled this requirement during the year. In preparing this report, the Trustees have taken advantage of the small companies exemptions provided by section 415A of the Companies Act 2006.

### Future Plans

#### Delivering our Three Year Plan by 2025

On the 1st April 2022, Smart Works Leeds began the first year of an ambitious Three Year Plan as part of the Smart Works Group in response to a significant increase in need for the service provided in our area. This plan is now complete and extensive consultation has supported the development of the new three year plan, which will be launched in 2025, building on the success of our impactful model.

The cost-of-living crisis has had a devastating impact on the women we serve and the expansion of our service has never been more urgent. The job market is worsening for the women we serve, who are applying for an average of 38 roles without success, up from 22 in 2022.

The new strategic plan is focused on the following five ambitions:

Strategic Priority	Aim
Reach more women	We aspire to ensure every woman who could benefit from Smart Works can access our service.
A trusted, 'go to' service	We aim to be nationally recognised as the leading service for unemployed women.
For every woman, at any stage	We recognise that women need different kinds of support at different points in their working lives.
Raise Our Voice	We will use our voice to influence public discourse and policy around women's unemployment.
Strengthen Our Foundations	We will build the infrastructure, culture, and funding model needed for sustainable growth, grounded in equitable practices and continuous improvement.



## SMART WORKS LEEDS

### TRUSTEES REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

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To achieve these aims in our area, we will:

Move to a much larger Centre with the capacity to support up to 5,000 women per year.

Continue to develop our outreach around Bradford, where there is an urgent need for our service, developing community workshops to support those women who are much further from the job market.

Aim to double the number of our active volunteers to meet the increased demand for our service.

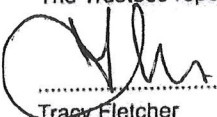
Develop our funding model to support sustainable growth.

#### **Equity, Diversity & Inclusion**

In June 2023, Smart Works launched a new group-wide Equity, Diversity & Inclusion strategy. The strategy sets out a framework for how all Smart Works centres will nurture a culture of diversity and inclusivity. Over the last year, Smart Works has delivered important initiatives to progress this work. This includes training for staff, trustees and volunteers, demographic data collection across our internal community, and the launch of a Client Champion programme where former clients become ambassadors for the charity.

We want Smart Works to be a place where everyone feels accepted, valued and able to thrive - whether they are staff, volunteers, trustees, partners, supporters, or our clients. Smart Works Leeds is committed on implementing this strategy locally and creating a more inclusive and equitable future for every member of the Smart Works community.

The Trustees report was approved by the Board of Trustees.

  
.....  
Tracy Fletcher  
Trustee

Date: 9/12/25 .....

  
.....  
Amanda Clarke  
Trustee

## **SMART WORKS LEEDS**

### **STATEMENT OF TRUSTEES RESPONSIBILITIES**

#### ***FOR THE YEAR ENDED 31 MARCH 2025***

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The Trustees, who are also the directors of Smart Works Leeds for the purpose of company law, are responsible for preparing the Trustees Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the Charity and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that year.

In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then 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; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Charity will continue in operation.

The Trustees are responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the Charity and enable them to ensure that the financial statements 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.



# SMART WORKS LEEDS

## INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF SMART WORKS LEEDS

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I report to the Trustees on my examination of the financial statements of Smart Works Leeds (the Charity) for the year ended 31 March 2025.

### Responsibilities and basis of report

As the Trustees of the Charity (and also its directors for the purposes of company law), you are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006.

Having satisfied myself that the financial statements of the Charity are not required to be audited under Part 16 of the Companies Act 2006 and are eligible for independent examination, I report in respect of my examination of the Charity's financial statements carried out under section 145 of the Charities Act 2011. In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the Charities Act 2011.

### Independent examiner's statement

Since the Charity's gross income exceeded £250,000, the independent examiner must be a member of a body listed in section 145 of the Charities Act 2011. I confirm that I am qualified to undertake the examination because I am a member of ICAEW, which is one of the listed bodies.

I have completed my examination. I confirm that no 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 Charity as required by section 386 of the Companies Act 2006.
- 2 the financial statements do not accord with those records; or
- 3 the financial statements do not comply with the accounting requirements of section 396 of the Companies Act 2006 other than any requirement that the financial statements give a true and fair view, which is not a matter considered as part of an independent examination; or
- 4 the financial statements 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 financial statements 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 financial statements to be reached.

  
Gary Pready FCA

### Gravita Audit Oxford LLP

First Floor, Park Central

40-41 Park End Street

Oxford

OX1 1JD

Date: .....

16/12/25

# SMART WORKS LEEDS

## STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

**FOR THE YEAR ENDED 31 MARCH 2025**

		Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
	Notes						
<b>Income from:</b>							
Donations and legacies	3	131,888	316,567	448,455	72,142	113,465	185,607
Other trading activities	4	57,962	-	57,962	63,667	-	63,667
Investments	5	848	-	848	-	-	-
<b>Total income</b>		<u>190,698</u>	<u>316,567</u>	<u>507,265</u>	<u>135,809</u>	<u>113,465</u>	<u>249,274</u>
<b>Expenditure on:</b>							
Raising funds	6	21,864	-	21,864	17,415	-	17,415
Charitable activities	7	198,373	101,745	300,118	120,444	116,403	236,847
<b>Total expenditure</b>		<u>220,237</u>	<u>101,745</u>	<u>321,982</u>	<u>137,859</u>	<u>116,403</u>	<u>254,262</u>
<b>Net income/(expenditure) and movement in funds</b>		(29,539)	214,822	185,283	(2,050)	(2,938)	(4,988)
<b>Reconciliation of funds:</b>							
Fund balances at 1 April 2024		<u>81,824</u>	<u>18,078</u>	<u>99,902</u>	<u>83,874</u>	<u>21,016</u>	<u>104,890</u>
<b>Fund balances at 31 March 2025</b>		<u>52,285</u>	<u>232,900</u>	<u>285,185</u>	<u>81,824</u>	<u>18,078</u>	<u>99,902</u>

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

# SMART WORKS LEEDS

## BALANCE SHEET

AS AT 31 MARCH 2025

	Notes	2025 £	£	2024 £	£
<b>Fixed assets</b>					
Tangible assets	12		1,070		4,549
<b>Current assets</b>					
Stocks	13	12,156		16,447	
Debtors	14	18,486		19,762	
Cash at bank and in hand		286,426		66,575	
		317,068		102,784	
<b>Creditors: amounts falling due within one year</b>	15	(12,953)		(7,431)	
<b>Net current assets</b>			304,115		95,353
<b>Total assets less current liabilities</b>			305,185		99,902
Provision for other liabilities	16		(20,000)		-
<b>Net assets</b>			285,185		99,902
<b>The funds of the Charity</b>					
Restricted income funds	18	232,900		18,078	
Unrestricted funds	19	52,285		81,824	
		285,185		99,902	

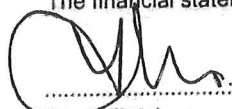
The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 March 2025.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476.

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

The financial statements were approved by the Trustees on 9/12/25

  
Tracy Fletcher  
Trustee

  
Amanda Clarke  
Trustee

Company registration number 12059540 (England and Wales)

# SMART WORKS LEEDS

## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2025

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### 1 Accounting policies

#### Charity information

Smart Works Leeds is a private company limited by guarantee incorporated in England and Wales. The registered office is Mabgate Mills Mill 5, First Floor, Mabgate, Leeds, Yorkshire, LS9 7DZ, United Kingdom.

#### 1.1 Accounting convention

The financial statements have been prepared in accordance with the Charity's governing document, the Companies Act 2006, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the Charities SORP "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to 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). The Charity is a Public Benefit Entity as defined by FRS 102.

The Charity has taken advantage of the provisions in the SORP for charities not to prepare a Statement of Cash Flows.

The financial statements are prepared in sterling, which is the functional currency of the Charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

#### 1.2 Going concern

At the time of approving the financial statements, the Trustees have a reasonable expectation that the Charity has adequate resources to continue in operational existence for the foreseeable future. Thus the Trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

#### 1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the Trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors or grantors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

#### 1.4 Income

Income is recognised when the Charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the Charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the Charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

Donated stock for dressing clients is recognised in the financial statements when the goods are received by the charity and their value can be measured with reasonable accuracy. The value placed on these resources is their value to the charity. The trustees consider it impractical to measure the value of volunteer help and consequently, as permitted by the SORP, their value is not recognised in the financial statements but is described in the trustees' annual report.



# SMART WORKS LEEDS

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 MARCH 2025

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#### 1 Accounting policies

(Continued)

##### 1.5 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement, and the amount of the obligation can be measured reliably.

Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources.

##### 1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Computer Equipment	30% on the straight line basis
--------------------	--------------------------------

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

##### 1.7 Impairment of fixed assets

At each reporting end date, the Charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

##### 1.8 Stocks

The cost of donated dressing stock for distribution to beneficiaries is valued at fair value, which has been estimated by the trustees.

##### 1.9 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

##### 1.10 Provisions

Provisions are recognised when the Charity has a legal or constructive present obligation as a result of a past event, it is probable that the Charity will be required to settle that obligation and a reliable estimate can be made of the amount of the obligation.

The amount recognised as a provision is the best estimate of the consideration required to settle the present obligation at the reporting end date, taking into account the risks and uncertainties surrounding the obligation. Where the effect of the time value of money is material, the amount expected to be required to settle the obligation is recognised at present value. When a provision is measured at present value, the unwinding of the discount is recognised as a finance cost in net income/(expenditure) in the period in which it arises.

##### 1.11 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

# SMART WORKS LEEDS

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

### 1 Accounting policies

(Continued)

#### 1.12 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

### 2 Critical accounting estimates and judgements

In the application of the Charity's accounting policies, the Trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods. The trustees consider depreciation to be the main accounting estimate.

The trustees consider depreciation to be a significant estimate in the accounts.

### 3 Donations

	Unrestricted funds	Restricted funds	Total	Unrestricted funds	Restricted funds	Total
	2025 £	2025 £	2025 £	2024 £	2024 £	2024 £
Corporate donations	59,403	-	59,403	26,142	63,820	89,962
Dressing stock donations	-	22,829	22,829	-	20,303	20,303
Grants and individual donations	72,485	293,738	366,223	46,000	29,342	75,342
	<u>131,888</u>	<u>316,567</u>	<u>448,455</u>	<u>72,142</u>	<u>113,465</u>	<u>185,607</u>

### 4 Income from other trading activities

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Other inspire events	27,467	-
Fundraising events	20,856	37,089
Step Up for Smart Works	9,639	-
Cycle for Smart Works	-	26,578
	<u>57,962</u>	<u>63,667</u>
Other trading activities		

## SMART WORKS LEEDS

### NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

#### 5 Income from investments

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Interest receivable	848	-

#### 6 Expenditure on raising funds

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
<b>Fundraising and publicity</b>		
Staging fundraising events	6,858	5,776
Fundraising and Marketing	15,006	11,639
	<u>21,864</u>	<u>17,415</u>
Fundraising and publicity	<u>21,864</u>	<u>17,415</u>

# SMART WORKS LEEDS

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

### 7 Expenditure on charitable activities

	2025 £	2024 £
Staff costs	181,040	152,375
Staff related direct expenditure	5,919	2,221
Premises related direct expenditure	38,955	36,002
Other direct expenditure	27,120	21,090
Administrative expenditure	14,854	17,613
Staff training	12	474
Dilapidations	20,000	-
	<u>287,900</u>	<u>229,775</u>
Share of support costs (see note 8)	11,403	6,139
Share of governance costs (see note 8)	815	933
	<u>300,118</u>	<u>236,847</u>
<b>Analysis by fund</b>		
Unrestricted funds	198,373	120,444
Restricted funds	101,745	116,403
	<u>300,118</u>	<u>236,847</u>

### 8 Support costs allocated to activities

	2025 £	2024 £
Staff related support costs	2,262	1,139
Premises related support costs	4,548	2,877
Administrative expenditure	4,593	2,123
Governance costs	815	933
	<u>12,218</u>	<u>7,072</u>
<b>Analysed between:</b>		
Charitable activities	<u>12,218</u>	<u>7,072</u>

Governance costs includes payments to the independent examiners of £700 + VAT (2024: £650) for independent examination fees.

The fee for the accounts preparation of £1,700 + VAT due to the independent examiners is being paid for by the parent charity.



# SMART WORKS LEEDS

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

### 9 Trustees

None of the Trustees (or any persons connected with them) received any remuneration or benefits from the Charity during the year (2024: Nil).

### 10 Employees

The average monthly number of employees during the year was:

	2025 Number	2024 Number
	8	7
	<u>8</u>	<u>7</u>
<b>Employment costs</b>	<b>2025</b>	<b>2024</b>
	£	£
Wages and salaries	164,679	138,809
Social security costs	12,973	10,748
Other pension costs	3,388	2,818
	<u>181,040</u>	<u>152,375</u>

There were no employees whose annual remuneration was more than £60,000.

#### Remuneration of key management personnel

The remuneration of key management personnel was as follows:

	2025 £	2024 £
Aggregate compensation	<u>53,051</u>	<u>42,904</u>

Under the terms of the Charities SORP, the trustees and the Centre Managers are recognised as key management personnel. The aggregate employee benefits (including employer pension and National Insurance contributions) received by the key management personnel are shown above.

### 11 Taxation

The charity is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or section 252 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects.

## SMART WORKS LEEDS

### NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

#### 12 Tangible fixed assets

	Computer Equipment £
<b>Cost</b>	
At 1 April 2024	19,005
At 31 March 2025	19,005
<b>Depreciation and impairment</b>	
At 1 April 2024	14,456
Depreciation charged in the year	3,479
At 31 March 2025	17,935
<b>Carrying amount</b>	
At 31 March 2025	1,070
At 31 March 2024	4,549

#### 13 Stocks

	2025 £	2024 £
Dressing Stock	12,156	16,447

#### 14 Debtors

	2025 £	2024 £
<b>Amounts falling due within one year:</b>		
Other debtors	5,567	5,206
Prepayments and accrued income	12,919	14,556
	18,486	19,762

#### 15 Creditors: amounts falling due within one year

	2025 £	2024 £
Other taxation and social security	4,063	935
Trade creditors	4,199	908
Other creditors	4,266	4,267
Accruals and deferred income	425	1,321
	12,953	7,431

## SMART WORKS LEEDS

### NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

<b>16</b>	<b>Provisions for liabilities</b>	<b>2025</b>	<b>2024</b>
		<b>£</b>	<b>£</b>
	Building dilapidations	20,000	-
		<u>          </u>	<u>          </u>
	<b>Movements on provisions:</b>		<b>Building dilapidations</b>
			<b>£</b>
	Additional provisions in the year		20,000
			<u>          </u>
	Included within other provisions is £20,000 towards the cost of restoring the building.		
<b>17</b>	<b>Retirement benefit schemes</b>	<b>2025</b>	<b>2024</b>
		<b>£</b>	<b>£</b>
	<b>Defined contribution schemes</b>		
	Charge to profit or loss in respect of defined contribution schemes	3,388	2,818
		<u>          </u>	<u>          </u>

The Charity operates a defined contribution pension scheme for all qualifying employees. The assets of the scheme are held separately from those of the Charity in an independently administered fund.

# SMART WORKS LEEDS

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 MARCH 2025

#### 18 Restricted funds

The restricted funds of the charity comprise the unexpended balances of donations and grants held on trust subject to specific conditions by donors as to how they may be used.

	Balance at 1 April 2023 £	Movement in funds		Balance at 1 April 2024 £	Movement in funds		Balance at 31 March 2025 £
		Incoming resources £	Resources expended £		Incoming resources £	Resources expended £	
Dressing stock	17,234	20,303	(21,090)	16,447	22,829	(27,120)	12,156
National Lottery Funding	-	-	-	-	19,300	(4,095)	15,205
Fixed assets	2,874	-	(1,776)	1,098	-	(1,098)	-
Leeds Community Foundation (Digital Inclusion)	908	-	(908)	-	-	-	-
John Lewis	-	-	-	-	1,000	(227)	773
Leeds Building Society Grant	-	5,000	(5,000)	-	-	-	-
KFC	-	-	-	-	2,500	(2,500)	-
Career Coaching (National Lottery)	-	8,640	(8,640)	-	6,480	(6,480)	-
Career Coaching (Bank of America)	-	16,180	(16,180)	-	12,960	(12,960)	-
Leeds Building Society Grant	-	39,000	(39,000)	-	-	-	-
Leeds Community Fund	-	6,233	(6,233)	-	-	-	-
Leeds Community Digital Inclusion Fund	-	4,167	(4,167)	-	-	-	-
Scurrah Wainwright	-	4,562	(4,562)	-	-	(533)	-
Dulverton Trust Fund	-	3,380	(2,847)	533	-	-	-
Brelms Trust - Year 2 Grant of 3 years	-	6,000	(6,000)	-	6,000	(6,000)	-
Keith Howard Foundation	-	-	-	-	10,000	(5,200)	4,800
Bentley	-	-	-	-	412	(412)	-
YBS Foundation	-	-	-	-	169,476	-	169,476
John Lewis	-	-	-	-	1,200	(1,200)	-
John Lewis	-	-	-	-	1,000	(227)	773
KFC	-	-	-	-	2,500	(2,500)	-
University of Leeds internships	-	-	-	-	2,000	(2,000)	-
Beyondly	-	-	-	-	25,765	(10,485)	15,280

## SMART WORKS LEEDS

### NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

18 Restricted funds		(Continued)					
	Two Ridings	-	-	-	9,720	(2,500)	7,220
	Maximus Foundation	-	-	-	9,425	(5,599)	3,826
	NPower	-	-	-	17,500	(13,336)	4,164
		21,016	113,465	(116,403)	18,078	(101,745)	232,900

## SMART WORKS LEEDS

### NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

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18	Restricted funds	(Continued)
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The dressing stock fund represents donations received for the specific purpose of providing beneficiaries with clothing for interview.

National Lottery funding is a grant for staff costs

John Lewis grants are restricted to postage and interpretation and signing costs

KFC is for salary

Career Coaching (National Lottery) is collected by Smart Works Charity and is a grant for core costs

Career Coaching (Bank of America) is collected by Smart Works Charity and is a grant for core costs

University of Leeds internships is funding for internships salaries

Beyondly grant is for salaries, staff travel and IT

Two Ridings is for salaries, client clothing and EDI

Maximus foundation is for research for Bradford outreach

Brelms Trust is for rent

Keith Howard foundation is for accessibility of service

Bentley grant is for salary

YBS Foundation is the first year of 3 year funding for setting up the service in Bradford

Npower funding is restricted to outreach work

# SMART WORKS LEEDS

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 MARCH 2025

#### 19 Unrestricted funds

The unrestricted funds of the charity comprise the unexpended balances of donations and grants which are not subject to specific conditions by donors and grantors as to how they may be used. These include designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes.

	At 1 April 2024 £	Incoming resources £	Resources expended £	At 31 March 2025 £
General funds	81,824	190,698	(220,237)	52,285
<b>Previous year:</b>	<b>At 1 April 2023 £</b>	<b>Incoming resources £</b>	<b>Resources expended £</b>	<b>At 31 March 2024 £</b>
General funds	83,874	135,809	(137,859)	81,824

#### 20 Analysis of net assets between funds

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
Fund balances at 31 March 2025 are represented by:						
Tangible assets	1,070	-	1,070	3,451	1,098	4,549
Current assets	71,215	232,900	304,115	78,373	16,980	95,353
Provisions	(20,000)	-	(20,000)	-	-	-
	52,285	232,900	285,185	81,824	18,078	99,902

#### 21 Members' Liability

The company is limited by guarantee. The member of the company undertakes to contribute to the assets of the company, in the event if the same being wound up while they are a member, or within one year after they cease to be a member, for payment of the debts and liabilities of the company contracted before they ceased to be a member, and of the costs, charges and expenses of winding up such amount as may be required not exceeding £1. At the balance sheet date there was 1 member, Smart Works Charity.



## SMART WORKS LEEDS

### NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

#### FOR THE YEAR ENDED 31 MARCH 2025

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#### 22 Operating lease commitments

##### Lessee

At the reporting end date the Charity had outstanding commitments for future minimum lease payments under non-cancellable operating leases, which fall due as follows:

	2025 £	2024 £
Within one year	9,125	18,250
Between two and five years	-	9,125
	<u>9,125</u>	<u>27,375</u>

Operating lease payments in the year were £25,310 (2024: £25,529).

#### 23 Related party transactions

During the year Smart Works Charity made net payments of £41,582 (2024: £26,675) to Smart Works Leeds.

One trustee donated £249 to Smart Works Leeds (2024: £800), and one trustee's other directorship bought a table for the charity's corporate ball for £800 (2024: £720).

Total expenditure reimbursements to trustees were £nil (2024: £nil).

#### 24 Control

The parent of the largest group in which these financial statements are consolidated is Smart Works Charity (Company number 03870671 and Charity Number 1080609) who is the sole member of this charity. Smart Works Charity has the same principal activity as this charity.

The address for Smart Works Charity is: Unit 1, Canonbury Yard 202-208 New North Road, Islington, London, England, N1 7BJ.



# SMART WORKS LEEDS

## INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF SMART WORKS LEEDS

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I report to the Trustees on my examination of the financial statements of Smart Works Leeds (the Charity) for the year ended 31 March 2025.

### Responsibilities and basis of report

As the Trustees of the Charity (and also its directors for the purposes of company law), you are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006.

Having satisfied myself that the financial statements of the Charity are not required to be audited under Part 16 of the Companies Act 2006 and are eligible for independent examination, I report in respect of my examination of the Charity's financial statements carried out under section 145 of the Charities Act 2011. In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the Charities Act 2011.

### Independent examiner's statement

Since the Charity's gross income exceeded £250,000, the independent examiner must be a member of a body listed in section 145 of the Charities Act 2011. I confirm that I am qualified to undertake the examination because I am a member of ICAEW, which is one of the listed bodies.

I have completed my examination. I confirm that no 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 Charity as required by section 386 of the Companies Act 2006.
- 2 the financial statements do not accord with those records; or
- 3 the financial statements do not comply with the accounting requirements of section 396 of the Companies Act 2006 other than any requirement that the financial statements give a true and fair view, which is not a matter considered as part of an independent examination; or
- 4 the financial statements 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 financial statements 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 financial statements to be reached.

  
Gary Pready FCA

### Gravita Audit Oxford LLP

First Floor, Park Central

40-41 Park End Street

Oxford

OX1 1JD

Date: ..... 16/12/25