

Reestablish

Charity number 1187273

A company limited by guarantee number 09424839

Annual Report and Financial Statements

for the year ended 31 March 2021



West Yorkshire Community Accounting Service

Reestablish

Annual Report and Financial Statements for the year ended 31 March 2021

Contents	Page
Trustees' report	2 to 4
Examiner's report	5
Statement of financial activities	6
Balance sheet	7
Notes to the accounts	8 to 12

Prepared by West Yorkshire Community Accounting Service

Reestablish

Trustees' report for the year ended 31 March 2021

Reference and administrative details of the charity, its trustees and advisors

The trustees during the financial year and up to and including the date the report was approved were:

Name	Position	Dates
Christopher Latz	Chair	
Patricia Pedley		
Faye Vollans		
Joanne Sunderland		Appointed 26 May 2019
Charity number	1187273	Registered in England and Wales
Company number	09424839	Registered in England and Wales
Registered and principal address	Bankers	
Hillside	HSBC	
Beeston Road	33 Park Row	
Leeds	Leeds	
LS11 8ND	LS1 1LD	

Independent examiner

Simon bostrom FCIE

West Yorkshire Community Accounting Service

Stringer House
34 Lupton Street
Leeds
LS10 2QW

Structure, governance and management

The charity is a company limited by guarantee and was formed on 5 February 2015. It is governed by a memorandum and articles of association. These were replaced with new articles on 1 August 2019. The liability of the members in the event of the company being wound up is limited to a sum not exceeding £1.

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 members at the AGM.

Reestablish

Trustees' report (continued) for the year ended 31 March 2021

Objectives and activities

The charity's objects

To support and help children, young adults and their families living in Leeds and the United Kingdom, particularly those who are in need, hardship, are socially or economically deprived or at risk of exclusion from society, through the provision of support, advice and productive activities as a means of:

Advancing in life and helping children and young adults by developing their skills, capacities and capabilities to enable them to participate fully in society as independent, mature and responsible individuals;

Advancing education;

Providing recreational and leisure time activity in the interests of the health and social welfare for those who are in need by reason of their youth, hardship, are socially or economically deprived or at risk of exclusion from society with a view to improving their standard and condition of life.

The charity's main activities

As a charity we create opportunities for change for young people from areas of high deprivation, predominantly within South Leeds. We aim to empower people to discover their potential and actively pursue opportunities to develop their potential and positively improve their lives, whilst enhancing the lives of others.

We engage young people who are surrounded by violence, drug use, stabbings, suicides, criminality and loss as their day-to-day norms. Developing early engagement projects for 7 to 12 year olds and focused projects for 13 to 19 year olds – aimed at those most likely to end up in abusive relationships, prison, jobless or dropping out of school.

We run drop-ins, provide mentoring and community support, run group work, trips, holiday camps and expeditions. We long to see young people's physical and mental health, as well as their emotional literacy, life skills, self-confidence, aspirations and life expectations improve.

Public benefit statement

In setting our objectives and planning our activities our Trustees have given serious consideration to the Charity Commission's general guidance on public benefit and in particular the advancement of education.

Achievements and performance

We have run drop in for local young people ages 6 to 12 and 13+ on a weekly basis – providing safe, fun and educational activities for young people from areas of high deprivation.

We have run trips and one to one activities, for 7 to 18 year olds. Creating opportunities for those who would never have them otherwise. Making sure young people are kept fit and fed during holiday periods.

We have run residential activities – giving young people the opportunity to broaden their world views, build their confidence, work as a team etc.

We have supported a number of individuals through challenging loss of loved ones, home life challenge and poor emotional literacy.

We have provided mentoring, drop-ins, group work, trips, and residential expeditions.

We have adapted around Covid guidelines – running more smaller group sessions and doing activity packs.

Financial review

The net income for the year was £24,250, including net income of £4,260 on unrestricted funds and net income of £19,990 on restricted funds.

Reserves policy

The charity's free reserves, excluding fixed assets, at the year end were £9,045.
The charity does not have a reserves policy.

Reestablish

Trustees' report (continued) for the year ended 31 March 2021

Statement of trustees' responsibilities

The trustees (who are also the directors for the purposes of company law) are responsible for preparing the Trustees report and the financial statements in accordance with the applicable law and UK Accounting Standards.

Company law requires the trustees to prepare financial accounts for each financial year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for the year. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and apply them consistently;

- observe the methods and principles in the Charities SORP;

- make judgements and estimates that are reasonable and prudent;

- state whether applicable UK accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;

- prepare the accounts on a going concern basis unless it is inappropriate to presume that the charitable company will continue in operation.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and to enable them to ensure that the financial accounts comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

This report has been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities (Charities SORP (FRS102)), and in accordance with the special provisions of the Companies Act 2006 relating to small companies.

Signed on behalf of the board of trustees on 14/09/2021

Patricia Pedley (Trustee)

Reestablish

Independent examiner's report to the trustees of Reestablish

I report to the charity trustees on my examination of the accounts of the charitable company for the year ended 31 March 2021, which are set out on pages 6 to 12.

Responsibilities and basis of report

As the charity's trustees of the charitable company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

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

Independent examiner's statement

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

- 1 accounting records were not kept in respect of the company as required by section 386 of the 2006 Act; or
- 2 the accounts do not accord with those records; or
- 3 the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination; or
- 4 the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities [applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)].

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Simon bostrom FCIE

16/09/2021

West Yorkshire Community Accounting Service

Stringer House
34 Lupton Street
Leeds
LS10 2QW

Reestablish

Statement of Financial Activities

(including summary income and expenditure account)

for the year ended 31 March 2021

	Notes	2021 Unrestricted funds £	2021 Restricted funds £	2021 Total funds £	2020 Total funds £
Income from:					
Grants and donations	(2)	4,397	89,305	93,702	47,743
Fundraising activities		1,929	220	2,149	3,972
Contributions to activities		261	1,000	1,261	735
Bank interest		-	-	-	7
Total income		<u>6,587</u>	<u>90,525</u>	<u>97,112</u>	<u>52,457</u>
Expenditure on:					
Salaries and NIC	(3)	-	32,843	32,843	21,110
Payroll costs		250	92	342	278
Advertising		-	855	855	465
Travelling		-	862	862	403
Licences and insurance		320	341	661	631
Training		-	235	235	853
Trips and activities		160	21,249	21,409	15,547
Administration costs		17	357	374	849
Session equipment		452	2,057	2,509	132
Uniforms		-	598	598	549
Fundraising expenses		-	-	-	256
Accountancy		-	960	960	480
Freelance staff		230	7,050	7,280	7,613
Room hire		-	2,380	2,380	720
Community support		640	530	1,170	576
Gifts to volunteers		258	126	384	460
Legal and professional		-	-	-	1,380
Total expenditure		<u>2,327</u>	<u>70,535</u>	<u>72,862</u>	<u>52,302</u>
Net income / (expenditure)		<u>4,260</u>	<u>19,990</u>	<u>24,250</u>	<u>155</u>
Transfers between funds		-	-	-	-
Fund balances brought forward		<u>4,785</u>	<u>25,779</u>	<u>30,564</u>	<u>30,409</u>
Fund balances carried forward	(4)	<u>9,045</u>	<u>45,769</u>	<u>54,814</u>	<u>30,564</u>

All incoming resources and resources expended derive from continuing activities.

Reestablish
Balance sheet
as at 31 March 2021

	2021	2021	2021	2020
	Unrestricted	Restricted	Total	Total
	£	£	£	£
Current assets				
Debtors and prepayments	(5) -	3,341	3,341	2,070
Cash at bank and in hand	(6) 9,525	42,428	51,953	28,974
Total current assets	<u>9,525</u>	<u>45,769</u>	<u>55,294</u>	<u>31,044</u>
Current liabilities:				
amounts falling due within one year				
Accruals	480	-	480	480
Total current liabilities	<u>480</u>	<u>-</u>	<u>480</u>	<u>480</u>
Net current assets / (liabilities)	<u>9,045</u>	<u>45,769</u>	<u>54,814</u>	<u>30,564</u>
Net assets	<u>9,045</u>	<u>45,769</u>	<u>54,814</u>	<u>30,564</u>
Funds				
Unrestricted funds	9,045	-	9,045	4,785
Restricted funds	-	45,769	45,769	25,779
Total funds	<u>9,045</u>	<u>45,769</u>	<u>54,814</u>	<u>30,564</u>

For the year ending 31 March 2021 the charitable company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

The members have not required the charitable company to obtain an audit of its accounts for the year in question in accordance with section 476. The trustees (who also the directors for the purposes of company law) acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime and with FRS 102 (effective January 2019).

The financial statements were approved by the board of trustees on 14/09/2021

Patricia Pedley (Trustee)

Reestablish

Notes to the accounts

for the year ended 31 March 2021

1 Accounting policies

Basis of accounting

These accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts. The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019) and with the Charities Act 2011.

The charity constitutes a public benefit entity as defined by FRS 102.

There has been no change to the accounting policies since last year.

No changes have been made to the accounts for previous years.

Going concern

The trustees are satisfied that there are no material uncertainties about the charity's ability to continue.

Incoming resources

All incoming resources are included in the Statement of Financial Activities (SOFA) when the charity becomes entitled to the resources, it is more likely than not that the trustees will receive the resources and the monetary value can be measured with sufficient reliability.

Grants and donations

Grants and donations are only included in the SOFA when the charity has unconditional entitlement to the resources.

Where grants are related to performance and specific deliverables, they are accounted for as the charity earns the right to consideration by its performance.

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.

Reestablish

Notes to the accounts continued for the year ended 31 March 2021

2 Grants and donations	2021 Unrestricted funds £	2021 Restricted funds £	2021 Total funds £	2020 Total funds £
Awards For All	-	-	-	10,000
Wades	-	-	-	2,000
St Luke's - Phocus	-	700	700	677
Healthy Holidays	-	19,500	19,500	9,973
Leeds City Council (LCC) YAF	-	3,250	3,250	2,750
Safer Communities	-	-	-	6,000
Pears Leeds Community Foundation	-	-	-	9,727
Street Games	-	6,500	6,500	2,000
Leeds Community Foundation (LCF)- High Sheriff	-	2,500	2,500	-
I will 20/21	-	5,000	5,000	-
LCC Active Leeds	-	5,300	5,300	-
Sports England	-	9,982	9,982	-
Resilience Fund	-	6,200	6,200	-
Jamyang	-	2,000	2,000	-
LCF Summer 2020	-	7,000	7,000	-
Police and crime	-	9,083	9,083	-
Sustainability Fund HEA	-	4,500	4,500	-
LCF Flint Family fund	-	5,000	5,000	-
LCF Wesleyan	-	2,000	2,000	-
Donations	4,397	790	5,187	4,616
	<u>4,397</u>	<u>89,305</u>	<u>93,702</u>	<u>47,743</u>

3 Staff costs and numbers	2021 £	2020 £
Gross salaries	32,148	20,613
Social security costs	1,983	-
Employment allowance	(1,983)	-
Pensions	695	497
	<u>32,843</u>	<u>21,110</u>

The average number employees during the year was 2, being an average of 1.2 full time equivalent (2020: 1, 0.6 FTE). There were no employees with emoluments above £60,000.

Defined contribution pension scheme	2021 £	2020 £
Costs of the scheme to the charity for the year	695	497
Amount of any contributions outstanding at the year end	-	-

Reestablish

Notes to the accounts continued for the year ended 31 March 2021

4 Restricted funds	Balance b/f	Incoming	Outgoing	Transfers	Balance c/f
	£	£	£	£	£
St Luke's - Phocus	5,890	2,710	-	-	8,600
Awards for All 2019/20	7,226	-	6,885	-	341
Pears LCF	8,706	-	6,813	-	1,893
Street Games	920	6,500	2,066	-	5,354
Safer Communities 2019/20	3,037	-	3,037	-	-
LCF Healthy Holidays	-	10,000	420	-	9,580
LCF Healthy Holidays lockdown	-	9,500	9,500	-	-
Leeds City Council (LCC) YAF	-	3,250	1,813	-	1,437
LCF High Sheriff	-	2,500	-	-	2,500
I will 20/21	-	5,000	1,439	-	3,561
LCC Active Leeds	-	5,300	5,000	-	300
Sports England	-	9,982	4,043	-	5,939
Resilience Fund	-	6,200	6,200	-	-
Jamyang	-	2,000	2,000	-	-
LCF Summer 2020	-	7,000	7,000	-	-
Police and crime	-	9,083	9,083	-	-
Sustainability Fund HEA	-	4,500	4,500	-	-
LCF Flint Family fund	-	5,000	736	-	4,264
LCF Wesleyan	-	2,000	-	-	2,000
	<u>25,779</u>	<u>90,525</u>	<u>70,535</u>	<u>-</u>	<u>45,769</u>

Fund name	Purpose of restriction
St Luke's - Phocus	Towards drop in sessions and running costs
Awards for All 2019/20	Towards the Young and Courageous project
Pears LCF	Towards the Young and Courageous project
Street Games	Towards providing active sports sessions
Safer Communities 2019/20	Towards drop in sessions and running costs
LCF Healthy Holidays	Towards holiday provisions through Easter
Leeds City Council (LCC) YAF	Towards all costs for teenage sessions
LCF High Sheriff	Towards activity days and weapons awareness sessions
I will 20/21	Towards a social active project
LCC Active Leeds	Towards sporting equipment and activities
Sports England	Towards the costs of sports for young people
Resilience Fund	Towards support through Covid 19
Jamyang	Towards running costs
LCF Summer 2020	Towards a summer programme
Police and crime	Towards support through Covid 19
Sustainability Fund HEA	Towards activity packs during Covid 19
LCF Flint Family fund	Towards sports based sessions
LCF Wesleyan	Towards mentoring sessions

Reestablish

Notes to the accounts continued for the year ended 31 March 2021

5 Debtors and prepayments

	2021	2020
	£	£
Debtors	3,000	1,750
Prepayments	341	320
	<u>3,341</u>	<u>2,070</u>

6 Cash at bank and in hand

	2021	2020
	£	£
Cash at bank	51,821	28,963
Cash in hand	132	11
	<u>51,953</u>	<u>28,974</u>

7 Related party transactions

Trustee expenses

No trustee received any expenses during this year or the previous year.

Trustee remuneration

During the year Joanne Sunderland (trustee) was employed by the charity (in accordance with the articles) and received a total of £23,850 in remuneration and benefits (previous year: £14,589).

Key management personnel

Total benefits paid to key management personnel during the year were £23,850 (previous year: £14,589).

There were no related party transactions during this year or the previous year.

Reestablish

Statement of Financial Activities including comparatives for all funds (including summary income and expenditure account) for the year ended 31 March 2021

	2021 Unrestricted funds £	2020 Unrestricted funds £	2021 Restricted funds £	2020 Restricted funds £	2021 Total funds £	2020 Total funds £
Income						
Grants and donations	4,397	3,250	89,305	44,493	93,702	47,743
Fundraising activities	1,929	555	220	3,417	2,149	3,972
Contributions to activities	261	165	1,000	570	1,261	735
Bank interest	-	7	-	-	-	7
Total income	6,587	3,977	90,525	48,480	97,112	52,457
Expenditure						
Salaries and NIC	-	144	32,843	20,966	32,843	21,110
Payroll costs	250	-	92	278	342	278
Advertising	-	-	855	465	855	465
Travelling	-	152	862	251	862	403
Licences and insurance	320	-	341	631	661	631
Training	-	-	235	853	235	853
Trips and activities	160	77	21,249	15,470	21,409	15,547
Administration costs	17	110	357	739	374	849
Session equipment	452	-	2,057	132	2,509	132
Uniforms	-	-	598	549	598	549
Fundraising expenses	-	-	-	256	-	256
Accountancy	-	192	960	288	960	480
Freelance staff	230	-	7,050	7,613	7,280	7,613
Room hire	-	-	2,380	720	2,380	720
Community support	640	64	530	512	1,170	576
Gifts to volunteers	258	325	126	135	384	460
Legal and professional	-	660	-	720	-	1,380
Total expenditure	2,327	1,724	70,535	50,578	72,862	52,302
Net income / (expenditure)	4,260	2,253	19,990	(2,098)	24,250	155
Fund balances brought forward	4,785	2,532	25,779	27,877	30,564	30,409
Fund balances carried forward	9,045	4,785	45,769	25,779	54,814	30,564