

Registered Charity no. 1120350
Registered Company no. 06192097

Basis Yorkshire Ltd
(Company Limited by Guarantee)

Trustees Annual Report and Accounts

Year Ended 30th September 2022



Basis Yorkshire Ltd

Year Ended 30th September 2022

Contents Page

	Page
Legal and Administrative Information	1
Trustees Annual Report	2
Independent Examiners Report	7
Statement of Financial Activities and Income and Expenditure Account	8
Statement of Financial Position	9
Statement of cash flows	10
Notes to the Financial Statements	11

Basis Yorkshire Ltd

Year Ended 30th September 2022

Legal and Administrative Information

Reference

The Charity is called "Basis Yorkshire Ltd" (referred to in parts of the report as "Basis") and is registered with the Charity Commission for England and Wales as an Incorporated Association limited by guarantee .

Registered Charity Number 1120350

Registered Company Number 06192097

The Principal Office
94 North Street
Leeds
West Yorkshire
LS2 7PN

Website <https://basisyorkshire.org.uk/>

The Trustees and Directors

Sarah Martin (Chair)	
Patrick Trimmer	
Josephine Maguire	
Robert Milligan (Vice Chair)	
Helen Millott	<i>Resigned Feb 2023</i>
Frances Storr	
Annie Maloney	<i>Appointed Apr 2023</i>
Jason Kew	<i>Resigned Aug 2022</i>
Esther Venning	
Rachel Collins	<i>Appointed Mar 2023</i>
Megan Jones	<i>Appointed Mar 2022</i>
Tassie Weaver	<i>Appointed May 2023</i>

Chief Executive Officer Moya Woolven

Primary Bankers
Virgin Money
94-96 Briggate
Leeds
LS1 6NP

Independent Examiner:
Alison Whalley FCA
Azets
Carlton House
Grammar School Street
Bradford, BD1 4NS

Basis Yorkshire Ltd

Year Ended 30th September 2022

Trustees Annual Report

The trustees present their report and financial statements for the year ended 30 September 2022. This report has been prepared in accordance with the provisions applicable to companies entitled to the small companies' exemption.

Structure, governance and management

The charity is a company limited by guarantee and was formed on 29 March 2007. It is governed by a memorandum and articles of association as amended 3 June 2015 and 27 February 2019. The liability of the members in the event of the company being wound up is limited to a sum not exceeding £1.

The trustees of the charity are also the directors for the purposes of company law and are appointed by the members at the AGM.

The organisation holds and pays for trustee indemnity insurance.

Objectives and activities

The charity's objects

The protection and preservation of good health by promoting the safety and wellbeing of sex workers and those who are, have or could be at risk of exploitation by the provision of advocacy services that offer choice, support and empowerment to those people.

The advancement of education for the public benefit in this area of work, in particular by the provision of advice and information to communities and organisations to help reduce stigma and discrimination of sex workers and those who are, have or could be at risk of exploitation within society.

To provide services in Yorkshire and other areas as the Trustees think fit and to fulfil such other purposes which are exclusively charitable according to the law of England and Wales and are connected to the charitable work of the charity.

The charity's main activities

Delivering safety, information and support services to women and young people in the communities that we operate. Provision of direct support and advocacy, working closely with partners to achieve better safety and reduction of harm.

Basis Sex Work and Adult Exploitation

We continue to support anyone who identifies as a women who sell sex who access our services provided through outreach, community-based work, with partners and via digital technologies. We also provide support for those women who identify as survivors and who have or are experiencing sexual abuse and exploitation (including but not only women who sells sex).

Young People's sexual exploitation service

Over the last year we have continued to provide 1-2-1 services to children and young people across Yorkshire (Leeds and Bradford) and Humberside (Hull).

Basis Training

We have continued to strengthen capacity in the sector to respond better to sex workers and those who are experiencing sexual exploitation and abuse, through the delivery of training and workshops for both local and national audiences including professionals working in residential settings, Social Care, Police, NHS and 3rd sector partners.

Basis Yorkshire Ltd

Year Ended 30th September 2022

Trustees Annual Report

The ongoing pandemic meant that services were adapted from time to time to reflect the risks faced by meeting in person and due to the impact of at times reduced capacity from staff due to being affected by Covid.

Governance

Working Groups are accountable to Basis Board of Trustees with a dedicated Trustee lead on each group, providing oversight and scrutiny to the organisation:

- Finance Working Group
- Workforce Development Group
- Health, Safety and Safeguarding
- Income Generation
- Strategy and Governance
- Quality and Performance
- Equalities, Diversity and Inclusion

We have continued to develop our Board through this financial year, adding commercial, systems leadership and health specialisms to our already highly skilled and experienced Trustees.

The Board of Trustees now has more members who are based outside of Leeds who have been recruited based on the match between our activities and their professional expertise.

Public benefit statement

In setting our objectives and planning our activities the trustees have given serious consideration to the Charity Commission's general guidance on public benefit and in particular, 'the prevention or relief of poverty, the advancement of education, the relief of those in need, by reason of youth, age, ill-health, disability, financial hardship or other disadvantage'.

Basis' work is wholly focussed on its agreed charitable objects which we have re-stated and re-committed to our specialist work in recent years. We are clear that despite a complex and challenging field of work, we are working to enable women and young people to have increased agency and control and challenge exploitation and abuse, bringing to justice those in our communities who target those made vulnerable. In addition, we've continued to engage with the wider community and benefitted from the contributions of our committed and invaluable volunteers.

Achievements and performance

Basis Yorkshire aims to end stigma, create safety and promote empowerment for women and young people we work with through service delivery, partnership and system change; within this we aim to ensure women's and young people's voices are at the heart of every aspect of our work including campaigning, system change and wider leadership and governance of the organisation.

Recognising how systems continue to fail women and young people we work with drives us to continue our focus on system change in addition to continuing the vital work we do directly with women and young people. Inevitably this takes time and resources and we therefore prioritize working in partnership to do so – increasing the likelihood of long-term, sustainable change.

While the past year still saw some direct effect of Covid, our services were affected to a lesser extent and we were able to re-start and develop our services; acknowledging that the long-term impact of Covid is likely to be felt for years to come. At the same time, the impact of the cost of living crisis has started to have an impact across our service in a number of different ways and is likely to continue to do so for the next 12 months at least. First and foremost, the cost of living is affecting the people we support directly and indirectly (their families) with less funds for food, heating and ability to access services which risks impacting their physical and mental health; as well as making them more vulnerable to exploitation. Other consequences of the cost of living crisis are already being felt in the form of an increased cost base for the charity and the impact on our staff and their families; the charity continues to monitor this and explore how we can support our staff in this.

Basis Yorkshire Ltd

Year Ended 30th September 2022

Trustees Annual Report

Within that context and the challenges faced, we are proud that we have largely been able to continue to deliver the service we offer throughout the year; although we were unable to sustain our Employment & Volunteering and our Inclusion and Participation worker we did expand our work in other areas; including with a specialist LGBTQ+ worker for young people experiencing sexual exploitation and a Domestic Violence and Housing worker for women who sex work.

In the past year, we have not only delivered an increasing number of services to women and young people, we are pleased to see gradual systemic changes in the design of health and housing sector in response to women and young people's voices in Leeds and an interest in our ambition to change these on a national level. We are passionate about working in partnership: whether this is when we support a woman or young person or whether we are seeking strategic change, offering unique insights based on evidence from our work, where possible delivered directly by women and young people themselves. As a service this means ensuring the needs of those we support continue to be represented at the top of current relevant agendas including Health Inclusion, Hidden Homelessness, Violence Against Women and Girls, Modern Slavery, Domestic Violence and Child and Adult Exploitation as well as wider determinants of inequality including poverty and stigma.

Throughout the past year we have engaged directly with 247 adult women (with an average organisational caseload of more than 50 at any one time) and 124 young people; in addition to those women seeking support who may wish to stay anonymous. Through our training and our awareness raising, many more will have benefited from improved responsiveness to needs.

We continue to embrace learning and ensure this is embedded in our own practice and that of others. We are now into Phase 2 of our Leeds Healthy Communities Together work which is aimed at learning from transformative approaches to address health inequalities for marginalized communities through working with cross-sectoral partnerships. In the past year we have also contributed to the development and numerous consultations and pieces of research including continuing the NHIR funded study to understand the impact of Covid-19 on the drug and alcohol services in Leeds, a scoping piece by Yorkshire and Humber on sex work by Office for Health Improvement and Disparities, various research programs on improving access to PrEP, access to dentistry as well as research into access to GPs to meet women's health needs by NHSE.

Our own research and experience from day-to-day practice as well as national research is used to inform our training and workshops we deliver locally and nationally on working with sex workers and understanding and responding to sexual exploitation. In addition to our usual program of training and engagement with schools, we developed and delivered Unblurred Lines - a workshop and professionals training package on addressing Violence Against Women and Girls for young people in Further and Higher Education across Leeds, Wakefield, Bradford and Huddersfield. We also continue to influence practice and outcomes from women and young people regionally and nationally by speaking as well as speaking at conferences on exploitation, homelessness and health inclusion including at the IICSA Roundtable, the Pathway/Faculty Inclusion Health conference and Annual Frontline Network Conference.

Service user feedback

"Thank you, will never forgot how you've gone above and beyond for me"

"No-one has ever come to find me before if I haven't turned up to meet them"

"My new home will feel so great and I can't thank Basis enough. If you ever need volunteers I want to help out!"

"I don't miss our appointment because you are human and don't speak using words I don't get. You also speak to me like a human instead of a patient"

Basis Yorkshire Ltd

Year Ended 30th September 2022

Trustees Annual Report

Stakeholder feedback

"I know that A truly appreciates your input. She has become much more settled in school since you began your weekly sessions"

"Ever since I heard about Basis I have admired the work you do and the dedication of your team"

"C didn't want to work with Basis but now she has met with her worker she wants support. She said staff were really approachable, really nice"

"The training will help me to be more self-aware in my practice."

Community feedback

"Amazing work! "

Financial review

The net income for the year was £46,160 including net income of £52,455 on unrestricted funds and net expenditure of £6,295 on restricted funds. The total income received during the year was £918,749 split between unrestricted income of £434,637 and restricted income £484,112. The income represents an decrease of £23,968 which was driven by an small decrease in the value of grants received during the year and the timing of them.

Reserves policy

The charity's free reserves which comprises of unrestricted and designated funds, excluding fixed assets, at the year-end was £273,074. This is inclusive of general unrestricted funds and designated funds.

Compared to future budgeted expenditure of £874k this represents over 3 months of budgeted expenditure.

The Board of trustees is keenly aware of the need to secure our viability beyond the immediate future. In order to be able to provide reliable services over the longer term, we must be able to absorb setbacks and take advantage of change and opportunity. We provide for this by putting aside, when we can afford it, some of our current income as a reserve against future uncertainties.

The reserves policy has been developed on a risk identification approach based on an understanding of our income streams and their risk profile, the degree of commitment to expenditure and the overall risk environment in which we operate. Risk assessments are conducted annually to consider the reliability of income and the extent to which expenditure is committed, as well as the major risks to which the charity is exposed.

The trustees' reserves policy requires unrestricted funds to be split between designated and non-designated funds. The designated funds comprise the Contingency Fund (the amount set aside for costs should the charity need to be wound up or restructured £102,200), the Future Development Fund (the amount set aside for strategic development £105,900), the Van fund (to hold the net book value of the Van £44,995) and the Domestic Violence and housing fund (to hold unspent funding during the year from the unrestricted Leeds Council Domestic violence and housing contract to be carried forward into the 2022/23 financial year).

At the time of approving the Financial Statements the trustees have considered the financial position of the charity in terms of the financial effects of the ongoing effects from the cost-of-living crisis. Whilst the trustees anticipate some further negative effects in terms of trading income and increased expenditure to support service users; the trustees have concluded that there are no material uncertainties so significant as to cast doubt over the charity's ability to continue as a going concern. The organisation holds indemnity insurance as part services it provides in line with best practise.

Basis Yorkshire Ltd

Year Ended 30th September 2022

Trustees Annual Report

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 statements 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 Financial Statements 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 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.

Approved by the Trustees of Basis Yorkshire

Name of director:	Sarah Martin
Signed on behalf of the directors:	
Date of approval:	14/06/2023

Basis Yorkshire Ltd

Year Ended 30th September 2022

Independent Examiners Report

I report to the trustees on my examination of the financial statements of Basis Yorkshire Ltd ('the charity') for the year ended 30 September 2022.

Responsibilities and basis of report

As the trustees of the charity you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the charity's financial statements carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

Since the charitable company's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act.

I confirm that I am qualified to undertake the examination because I am a fellow of ICAEW which is one of the listed bodies. 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 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 2006 Act 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.



Alison Whalley FCA
Azets
Carlton House
Grammar School Street
Bradford, BD1 4NS

Date: 19/06/2023

Basis Yorkshire Ltd

Year Ended 30th September 2022

Statement of Financial Activities and Income and Expenditure Account

		Unrestricted Funds	2022 Restricted Funds	Total Funds	2021 Total Funds
	Note	£	£	£	£
Income					
Donations and legacies		18,073	475,922	493,995	609,808
Charitable activities		414,424	-	414,424	332,821
Investment Income		189	-	189	88
Other Income		1,951	8,190	10,141	-
Total Income	2	<u>434,637</u>	<u>484,112</u>	<u>918,749</u>	<u>942,717</u>
Expenditure					
Expenditure on charitable activities	4	<u>382,182</u>	<u>490,407</u>	<u>872,589</u>	<u>824,019</u>
Total Expenditure		<u>382,182</u>	<u>490,407</u>	<u>872,589</u>	<u>824,019</u>
Net income		<u>52,455</u>	<u>(6,295)</u>	<u>46,160</u>	<u>118,698</u>
Net income and net movement in funds					
Total funds brought forward		218,644	200,152	418,796	300,098
Transfers	12	<u>43,074</u>	<u>(43,074)</u>	<u>-</u>	<u>-</u>
Total funds carried forward	11	<u>314,173</u>	<u>150,783</u>	<u>464,956</u>	<u>418,796</u>

All income and expenditure derive from continuing activities.

The statement is a combined Statement of Financial Activities and Income and Expenditure Account for the purposes of meeting both Companies Act 2006 and charity SORP reporting requirements.

Basis Yorkshire Ltd

Year Ended 30th September 2022

Statement of Financial Position

	Note	2022 £	2021 £
Fixed assets			
Tangible fixed assets	8	41,099	2,592
		<u>41,099</u>	<u>2,592</u>
Current assets			
Debtors	9	139,766	93,105
Cash at bank and in hand		383,538	370,453
		<u>523,304</u>	<u>463,558</u>
Creditors: amounts falling due within one year	10	<u>99,447</u>	<u>47,354</u>
Net current assets		<u>423,857</u>	<u>416,204</u>
Total assets less current liabilities		<u>464,956</u>	<u>418,796</u>
Net assets	12	<u>464,956</u>	<u>418,796</u>
Funds of the charity			
Restricted funds	11	150,783	200,152
Unrestricted funds			
Designated funds		278,095	163,100
General unrestricted funds		<u>36,078</u>	<u>55,544</u>
Total Unrestricted funds	11	<u>314,173</u>	<u>218,644</u>
Total charity funds		<u>464,956</u>	<u>418,796</u>

Directors Responsibilities

The Directors are satisfied that for the year ended on 30th September 2022 the charitable company was entitled to exemption from the requirement to obtain an audit under section 477 of the Companies Act 2006 and that no member or members have required the company to obtain an audit of its accounts for the year in question in accordance with section 476 of the Act. However, in accordance with section 145 of the Charities Act 2011, the accounts have been examined by an Independent Examiner.

The Directors acknowledge their responsibility for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts. These Financial Statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime and with FRS 102 (effective January 2019).

Name of director:

Sarah Martin

Signed on behalf of the directors:



Date of approval:

14/06/2023

Basis Yorkshire Ltd

Year Ended 30th September 2022

Statement of cash flows

	2022 £	2021 £
Cash flows from operating activities:		
Net cash provided by (used in) operating activities	57,891	115,690
	<u>57,891</u>	<u>115,690</u>
Cash flows from investing activities:		
Dividends and interest	189	88
Purchase of tangible fixed assets	(44,995)	(3,456)
Net cash provided by (used in) investing activities	<u>(44,806)</u>	<u>(3,368)</u>
Cash flows from financing activities:		
Repayments on borrowing	-	-
Cash inflows from new borrowing	-	-
Net cash provided by (used in) financing activities	<u>-</u>	<u>-</u>
Change in cash and cash equivalents in the reporting period	13,085	112,322
Cash and cash equivalents at the beginning of the reporting period	370,453	258,131
Cash and cash equivalents at the end of the reporting period	<u>383,538</u>	<u>370,453</u>

Reconciliation of net movement in funds to net cash flow from operating activities

	2022 £	2021 £
Net movement in funds for the reporting period (as per the statement of financial activities)	46,160	118,698
Adjustments for:		
Depreciation charges	6,488	1,632
Dividends and interest from investments	(189)	(88)
(Increase) / decrease in debtors	(46,661)	(22,510)
Increase / (decrease) in creditors	52,093	17,958
Net cash provided by (used in) operating activities	<u>57,891</u>	<u>115,690</u>

Analysis of cash and cash equivalents

	2022 £	2021 £
Cash at bank	383,538	370,453
Total cash and cash equivalents	<u>383,538</u>	<u>370,453</u>

Basis Yorkshire Ltd

Year Ended 30th September 2022

Notes to the Financial Statements

1 Accounting Policies

Basis of Preparation

These Financial Statements have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant notes 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). The charity constitutes a public benefit entity as defined by FRS 102.

Assessment of Going Concern

Preparation of the Financial Statements is on a going concern basis. The trustees consider that there are no material uncertainties about the Charity's ability to continue as a going concern.

Fund Accounting

Unrestricted income funds comprise those funds which the trustees are free to use for any purpose in furtherance of the charitable objects. Unrestricted funds include designated funds where the trustees, at their discretion, have set aside resources for a specific purpose.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by the donor or the term of specific appeal.

Further explanation of the nature and purpose of each fund is included in the notes to the Financial Statements.

Incoming Resources

All incoming resources are recognised once the charity has entitlement to the resources, it is probable that the resources will be received, and the monetary value of incoming resources can be measured with sufficient reliability.

Grants and donations

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

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

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.

Basis Yorkshire Ltd

Year Ended 30th September 2022

Notes to the Financial Statements

Tangible fixed assets

Tangible fixed assets costing more than £1,000 are capitalised and included at cost including any incidental expenses of acquisition. Gifted assets are shown at the value to the charity on receipt.

Depreciation is provided on all tangible fixed assets at rates calculated to write off the cost on a straight line basis over their expected useful economic lives as follows:

Office Equipment	25%
Fixtures and Fittings	15%
Motor Vehicles	12.5%

Impairment of Fixed Assets

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date.

For the purposes of impairment testing, when it is not possible to estimate the recoverable amount of an individual asset, an estimate is made of the recoverable amount of the cash-generating unit to which the asset belongs. The cash-generating unit is the smallest identifiable group of assets that includes the asset and generates cash inflows that largely independent of the cash inflows from other assets or groups of assets.

Operating Leases

Rental charges payable under operating leases are charged on a straight line basis over the terms of the lease.

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.

Legal Status of the Charity

The charity is a company limited by guarantee and has no share capital. In the event of the charity being wound up, the liability in respect of the guarantee is limited to £1 per member of the charity.

Public Benefit Consideration

The trustees have given due consideration to the Charity Commission's published guidance on the Public Benefit and are satisfied that the charity meets the requirements under the Charities Act 2011.

Basis Yorkshire Ltd

Year Ended 30th September 2022

Notes to the Financial Statements

2 Analysis of Income

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
Donations and legacies			
Donations and Gift Aid	11,147	858	12,005
Grants	6,926	475,064	481,990
	<u>18,073</u>	<u>475,922</u>	<u>493,995</u>
Charitable activities			
Contracted Services	402,229	-	402,229
Training Services	11,632	-	11,632
Other Sales	563	-	563
	<u>414,424</u>	<u>-</u>	<u>414,424</u>
Investment Income			
Interest	189	-	189
	<u>189</u>	<u>-</u>	<u>189</u>
Other			
Other Income	1,951	8,190	10,141
	<u>1,951</u>	<u>8,190</u>	<u>10,141</u>
Total Income	<u>434,637</u>	<u>484,112</u>	<u>918,749</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £
Donations and legacies			
Donations and Gift Aid	12,175	47,996	60,171
Grants	-	549,637	549,637
	<u>12,175</u>	<u>597,633</u>	<u>609,808</u>
Charitable activities			
Contracted Services	316,186	-	316,186
Training Services	16,431	-	16,431
Other Sales	204	-	204
	<u>332,821</u>	<u>-</u>	<u>332,821</u>
Investment Income			
Interest	88	-	88
	<u>88</u>	<u>-</u>	<u>88</u>
Other			
Other Income	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>
Total Income	<u>345,084</u>	<u>597,633</u>	<u>942,717</u>

Basis Yorkshire Ltd

Year Ended 30th September 2022

Notes to the Financial Statements

3 Donations, Grants, Contracted Services

	Unrestricted Funds	Restricted Funds	Total Funds 2022
	£	£	£
Contracted Services			
LCC Adult Services	188,000	-	188,000
LCC Children's Services	41,250	-	41,250
LCC Domestic Violence and housing	68,999	-	68,999
LCC Housing First	45,000	-	45,000
Touchstone (Live Well Leeds)	36,980	-	36,980
Yorkshire MESMAC (CSE Hull)	22,000	-	22,000
	<u>402,229</u>	<u>-</u>	<u>402,229</u>
Donations and Gift Aid			
Donations	11,147		11,147
Fundraiser for Outreach Van	-	-	-
Fundraiser for Dental Treatment	-	858	858
	<u>11,147</u>	<u>858</u>	<u>12,005</u>
Grants			
Changing Lives (STAGE)	-	25,723	25,723
Children in Need (Main Grant)	-	52,640	52,640
CLLD	-	29,776	29,776
Esmee Fairbairn Foundation	-	54,051	54,051
Government Kick Start Scheme	6,926	-	6,926
WYPCC - CA - IDVA	-	18,750	18,750
LCF - Staying Well in Winter	-	6,100	6,100
Leeds Hospital Charity	-	21,325	21,325
Lloyds Bank Foundation	-	25,000	25,000
WYPCC – CA – LGTQ	-	45,000	45,000
Ministry of Justice (1)	-	104,258	104,258
Safer Streets	-	39,991	39,991
Tudor Trust - Housing First	-	50,000	50,000
Women's Lives Leeds	-	2,450	2,450
	<u>6,926</u>	<u>475,064</u>	<u>481,990</u>
Total	<u>420,302</u>	<u>475,922</u>	<u>896,224</u>

Basis Yorkshire Ltd

Year Ended 30th September 2022

Notes to the Financial Statements

3 Donations, Grants, Contracted Services and Legacies (*Continued*)

	Unrestricted Funds	Restricted Funds	Total Funds 2021
	£	£	£
Contracted Services			
LCC Adult Services	188,000	-	188,000
LCC Children's Services	42,500	-	42,500
LCC Housing First	20,000	-	20,000
Touchstone (Live Well Leeds)	43,686	-	43,686
Yorkshire MESMAC (CSE Hull)	22,000	-	22,000
	<u>316,186</u>	<u>-</u>	<u>316,186</u>
Donations and Gift Aid			
Donations	12,175	1,000	13,175
Fundraiser for Outreach Van	-	43,074	43,074
Fundraiser for Dental Treatment	-	3,922	3,922
	<u>12,175</u>	<u>47,996</u>	<u>60,171</u>
Grants			
Awards For All (Lionesses)	-	9,997	9,997
Changing Lives (STAGE)	-	46,377	46,377
Children In Need (Small Grant)	-	29,483	29,483
Children in Need (Main Grant)	-	60,041	60,041
CLLD	-	23,713	23,713
Esmee Fairbairn Foundation	-	49,982	49,982
Front Line Network	-	19,858	19,858
WYPCC - CA - IDVA	-	18,750	18,750
LCC - Outreach COVID	-	56,400	56,400
Leeds Community Foundation (Infrastructure Grant)	-	25,000	25,000
Leeds Hospital Charity	-	21,325	21,325
Lloyds Bank Foundation	-	24,910	24,910
Ministry of Justice (1)	-	73,179	73,179
Ministry Of Justice (2)	-	19,486	19,486
LCC COVID Emergency Assistance	-	4,000	4,000
Tudor Trust - Housing First	-	50,000	50,000
Tudor Trust - Staff Wellbeing	-	2,000	2,000
Unity Poverty Action - Covid Response	-	1,750	1,750
Victoria Gate	-	2,500	2,500
LCF - Staying Well in Winter	-	5,000	5,000
Women's Lives Leeds	-	5,302	5,302
Women's Lives Leeds - Covid Response	-	584	584
	<u>-</u>	<u>549,637</u>	<u>549,637</u>
Total	<u>328,361</u>	<u>597,633</u>	<u>925,994</u>

Basis Yorkshire Ltd

Year Ended 30th September 2022

Notes to the Financial Statements

4 Expenditure on charitable activities

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
Basis Training Services	9,161	-	9,161
Client Service Delivery	21,597	29,587	51,184
IT, Communications and Website	2,624	12,486	15,110
Outreach Van	5,221	-	5,221
Premises Costs	13,682	30,145	43,827
Salary Costs	265,423	376,131	641,554
Staff Related Costs	14,651	31,580	46,231
	<u>332,359</u>	<u>479,929</u>	<u>812,288</u>
Share of Support Costs *	47,543	10,478	58,021
Share of Governance Costs *	2,280	-	2,280
	<u>49,823</u>	<u>10,478</u>	<u>60,301</u>
Total Expenditure on charitable activities	<u>382,182</u>	<u>490,407</u>	<u>872,589</u>
Support Costs *			
Administration Costs	109	2,588	2,697
Branding, Publications & Marketing	3,502	3,532	7,034
Depreciation	6,488	-	6,488
Insurance	9,980	-	9,980
Legal and Professional Fees	27,464	4,358	31,822
	<u>47,543</u>	<u>10,478</u>	<u>58,021</u>
Governance Costs *			
Accountancy and Independent Examination Fees	2,280	-	2,280
	<u>2,280</u>	<u>-</u>	<u>2,280</u>

Basis Yorkshire Ltd

Year Ended 30th September 2022

Notes to the Financial Statements

4 Expenditure on charitable activities (*Continued*)

	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £
Basis Training Services	3,613	-	3,613
Client Service Delivery	13,600	95,358	108,958
IT, Communications and Website	8,988	9,383	18,371
Outreach Van	3,217	575	3,792
Premises Costs	14,324	20,927	35,251
Salary Costs	216,737	325,606	542,343
Staff Related Costs	21,237	40,669	61,906
	<u>281,716</u>	<u>492,518</u>	<u>774,234</u>
Share of Support Costs *	23,363	24,142	47,505
Share of Governance Costs *	2,280	-	2,280
	<u>25,643</u>	<u>24,142</u>	<u>49,785</u>
Total Expenditure on charitable activities	<u>307,359</u>	<u>516,660</u>	<u>824,019</u>
Support Costs *			
Administration Costs	993	532	1,525
Branding, Publications & Marketing	2,237	1,343	3,580
Depreciation	1,632	-	1,632
Insurance	-	10,398	10,398
Legal and Professional Fees	18,501	11,869	30,370
	<u>23,363</u>	<u>24,142</u>	<u>47,505</u>
Governance Costs *			
Accountancy and Independent Examination Fees	2,280	-	2,280
	<u>2,280</u>	<u>-</u>	<u>2,280</u>

Basis Yorkshire Ltd

Year Ended 30th September 2022

Notes to the Financial Statements

5 Independent examination fees

Fees payable to the independent examiner for:

	2022	2021
	£	£
Independent examination of the financial statements	2,280	2,280

6 Staff costs

The total staff costs and employee benefits for the reporting period are analysed as follows:

	2022	2021
	£	£
Wages and salaries	558,646	483,324
Social security costs	45,941	37,966
Employer contributions to pension plans	23,000	19,253
	<u>627,587</u>	<u>540,543</u>
Agency Staff Costs	13,967	1,800
Total Staff Costs	<u>641,554</u>	<u>542,343</u>

The average head count of employees during the year was as follows:

	2022	2021
Average Head Count	25	21

No employee received employee benefits of more than £60,000 during this year or last.

The Charity operates a defined contribution pension scheme. The employer contribution paid into the scheme are outlined above in the staff costs breakdown.

Key Management Personnel

The key management personnel of the charity comprises the Chief Officer only. The total employee benefits received by key management were as follows:

	2022	2021
	£	£
Key management personnel employee benefit	53,473	51,679

7 Trustee expenses and remuneration

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

Basis Yorkshire Ltd

Year Ended 30th September 2022

Notes to the Financial Statements

8 Tangible fixed assets

	Office Equipment £	Motor Vehicles £	Fixtures and Fittings £	Total £
Cost				
At 1 October 2021	30,062	-	9,351	39,413
Additions	-	44,995	-	44,995
At 30 September 2022	30,062	44,995	9,351	84,408
Depreciation				
At 1 October 2021	27,470	-	9,351	36,821
Charge for this year	864	5,624	-	6,488
At 30 September 2022	28,334	5,624	9,351	43,309
Carrying amount				
At 30 September 2022	1,728	39,371	-	41,099
At 30 September 2021	2,592	-	-	2,592

9 Debtors

	2022 £	2021 £
Trade Debtors	103,429	28,966
Prepayments	10,087	13,194
Accrued Income	26,250	50,945
	<u>139,766</u>	<u>93,105</u>

Basis Yorkshire Ltd

Year Ended 30th September 2022

Notes to the Financial Statements

10 Creditors: amounts falling due within one year

	2022	2021
	£	£
Credit Card	9	9
Trade Creditors	6,917	13,549
Pension and PAYE/NI	15,996	11,021
Accruals	2,280	2,280
Deferred Income	74,245	20,495
	<u>99,447</u>	<u>47,354</u>

Deferred Income Movement

	Opening	Deferred	Released	Closing
	£	£	£	£
Grant Income	20,495	74,245	(20,495)	74,245

At the year end 30th September 2022 four invoices had been raised and paid early for a quarter of service provision relating to the 30th September 2023 financial year.

11 Analysis of Charitable Funds

Unrestricted Funds

	1 Oct 2021	Income	Expenditure	Transfers	30 Sep 22
	£	£	£	£	£
Unrestricted					
General funds	55,544	434,637	(365,641)	(88,462)	36,078
Designated					
Future development fund	80,900	-	(16,541)	41,541	105,900
Contingency fund	82,200	-	-	20,000	102,200
Domestic Violence and housing	-	-	-	25,000	25,000
Van asset fund	-	-	-	44,995	44,995
	<u>163,100</u>	<u>-</u>	<u>(16,541)</u>	<u>131,536</u>	<u>278,095</u>
Total Unrestricted Funds	<u>218,644</u>	<u>434,637</u>	<u>(382,182)</u>	<u>43,074</u>	<u>314,173</u>

Designated cost spending

Expenditure from the Future development fund consisted of £16,541 of cost of living salary cost increases for employees incurred during the year.

Basis Yorkshire Ltd

Year Ended 30th September 2022

Notes to the Financial Statements

12 Analysis of Charitable Funds (Continued)

Fund Transfers

£20,000 has been transferred to the Contingency fund to maintain its reserve level inline with the charity's reserve policy in light of the increase in annual running cost of the organisation.

£41,541 has been transferred into the Future development fund from the General fund for the investment in a new fundraiser role within the organisation and other development areas.

£25,000 has been transferred into a new designated fund for Domestic Violence and housing. This is unspent funding during the year from the unrestricted Leeds Council Domestic violence and housing contract to be carried forward into the 2022/23 financial year.

£44,995 has been transferred into a new designated fund to hold the value of the newly purchased outreach Van.

Restricted Funds

	1 Oct 2021	Income	Expenditure	Transfers	30 Sep 22
	£	£	£	£	£
Awards For All - Lionesses	9,810	-	(104)	-	9,706
Changing Lives	-	25,723	(25,723)	-	-
Children In Need Small Grant	7,896	-	(7,896)	-	-
Children in Need Main Grant	-	52,640	(42,238)	-	10,402
CLLD	-	29,776	(29,776)	-	-
Esmee Fairbairn Foundation	-	54,051	(54,051)	-	-
Esmee Fairbairn Foundation - Covid Response	14,262	-	(2,170)	-	12,092
Front Line Network	19,858	-	(15,690)	-	4,168
Fundraiser for Dental Treatment	2,915	858	(3,773)	-	-
Fundraiser for Outreach Van	43,074	-	-	(43,074)	-
WYPCC-CA -IDVA	11,022	18,750	(29,772)	-	-
Jimbo's - Schools	19,508	-	(11,547)	-	7,961
LCC - Covid Response	-	8,190	(8,190)	-	-
LCF - Staying Well in Winter	-	6,100	(6,100)	-	-
Leeds Hospital Charity	21,325	21,325	(34,530)	-	8,120
Lloyds Bank Foundation	-	25,000	-	-	25,000
Local Commissioning of Victims' Support Services	-	45,000	(5,500)	-	39,500
Ministry Of Justice	29,650	104,258	(133,908)	-	-
Safer Streets	-	39,991	(26,990)	-	13,001
Tudor Trust - Housing	20,832	50,000	(49,999)	-	20,833
Women's Lives Leeds	-	2,450	(2,450)	-	-
Total Restricted Funds	200,152	484,112	(490,407)	(43,074)	150,783
Total Unrestricted Funds	218,644	434,637	(382,182)	43,074	314,173
Total Funds	418,796	918,749	(872,589)	-	464,956

Basis Yorkshire Ltd

Year Ended 30th September 2022

Notes to the Financial Statements

12 Analysis of Charitable Funds (*Continued*)

Unrestricted Funds

	1 Oct 2020 £	Income £	Expenditure £	Transfers £	30 Sep 21 £
Unrestricted					
General funds	25,019	345,084	(298,508)	(16,051)	55,544
Designated					
Future development fund	80,900	-	-	-	80,900
Contingency fund	75,000	-	(8,851)	16,051	82,200
	<u>155,900</u>	<u>-</u>	<u>(8,851)</u>	<u>16,051</u>	<u>163,100</u>
Total Unrestricted Funds	<u>180,919</u>	<u>345,084</u>	<u>(307,359)</u>	<u>-</u>	<u>218,644</u>

Designated cost spending and fund transfers

Expenditure from the contingency fund consisted of £5,071 of cost of living salary cost increases for employees incurred during the year and £3,780 of Legal costs.

£8,851 of costs incurred during the year in the Contingency fund have been transferred back into the fund to maintain its reserve level inline with the charity's reserve policy.

A further £7,200 has been transferred into the Contingency fund from the General fund to cover the cost of living increase for employees agreed by the board covering the period from July 2021 to the June 2022.

Basis Yorkshire Ltd

Year Ended 30th September 2022

Notes to the Financial Statements

12 Analysis of Charitable Funds (Continued)

Restricted Funds

	1 Oct 2020	Income	Expenditure	Transfers	30 Sep 21
	£	£	£	£	£
Changing Lives	-	46,377	(46,377)	-	-
Children In Need Small Grant	-	9,975	(2,080)	-	7,895
Children in Need Main Grant	-	60,041	(60,041)	-	-
CLLD	-	23,713	(23,713)	-	-
Fundraiser for Dental Treatment	-	3,922	(1,007)	-	2,915
Digital Leeds	2,780	-	(2,780)	-	-
Esmee Fairbairn Foundation	-	49,982	(49,982)	-	-
Front Line Network	-	19,858	-	-	19,858
Homeless Link	30,004	-	(30,004)	-	-
LCC - Housing First	20,764	-	(20,764)	-	-
WYPCC - CA - IDVA	-	18,750	(7,728)	-	11,022
Jimbo's - Schools	-	19,508	-	-	19,508
LCF Strategic Infrastructure Grant	-	25,000	(25,000)	-	-
Leeds Hospital Charity	-	21,325	-	-	21,325
Awards For All - Lionesses	-	9,997	(187)	-	9,810
Lloyds Bank Foundation	-	24,910	(24,910)	-	-
Fundraiser for Outreach Van	-	43,074	-	-	43,074
Ministry Of Justice	-	92,665	(63,015)	-	29,650
Tudor Trust - Staff Wellbeing	-	2,000	(2,000)	-	-
Tudor Trust - Housing	20,835	50,000	(50,002)	-	20,833
LCF - Staying Well in Winter	-	5,000	(5,000)	-	-
Women's Lives Leeds	-	5,302	(5,302)	-	-
Women's Lives Leeds - Covid Response	-	1,584	(1,584)	-	-
WYPCC safer communities fund	5,050	-	(5,050)	-	-
Unity Poverty Action - Covid Response	-	1,750	(1,750)	-	-
Victoria Gate	-	2,500	(2,500)	-	-
LCC COVID Emergency Assistance	-	4,000	(4,000)	-	-
Ministry Of Justice - Covid Response	2,614	-	(2,614)	-	-
Lloyds Bank Foundation - Covid Response	9,740	-	(9,740)	-	-
LCC - Covid Response	-	56,400	(56,400)	-	-
Esmee Fairbairn Foundation - Covid Response	24,992	-	(10,730)	-	14,262
Children In Need - Covid Response	2,400	-	(2,400)	-	-
Total Restricted Funds	119,179	597,633	(516,660)	-	200,152
Total Unrestricted Funds	180,919	345,084	(307,359)	-	218,644
Total Funds	300,098	942,717	(824,019)	-	418,796

Basis Yorkshire Ltd

Year Ended 30th September 2022

Notes to the Financial Statements

12 Analysis of Charitable Funds (*Continued*)

Fund descriptions

Fund name	Purpose of restriction
Awards For All - Lionesses	Provision to facilitate peer group support.
Changing Lives	Supporting women with lived experience of sexual exploitation.
Children in Need Main Grant	Provision of 1-2-1 service for young people in Leeds and Bradford experiencing CSE.
Children in Need Small Grant	Funding to work with young people in schools on healthy relationships.
Children In Need - Covid Response	Funding to support the additional needs during the covid-19 pandemic.
CLLD	Employment for Sexworkers and women who are sexually exploited.
Digital Leeds	Funding to support the additional needs during the covid-19 pandemic.
Esmee Fairbairn Foundation	Towards the CEO salary and additional funding in response to the covid-19 pandemic.
Front Line Network	Support to facilitate the Leeds Women's Homelessness And Housing Frontline Network.
Homeless Link	Homeless Link: Influencing (system) change into housing for sex workers in Leeds.
WYPCC - CA - IDVA	Funding for an Independent Advocate for Domestic Violence.
Leeds Hospital Charity	Funding to address health inequalities experienced by sex workers and women who are or have been sexually exploited.
Lloyds Bank Foundation - Covid Response	Funding to support the additional needs during the covid-19 pandemic.
Lloyds Bank Foundation	Towards management and administrators salary.
Fundraiser for Outreach Van	Toward the purchase of an outreach van.
Ministry Of Justice	Direct service provision 1-2-1 to adult sex workers experiencing sexual or domestic abuse/violence.
Ministry Of Justice - Covid Response	Funding to support the additional needs during the covid-19 pandemic.
Tudor Trust - Housing	Funding for Housing First provision for sex workers in Leeds.
Winter Warmth	Staying Well in Winter for Women Sex Workers across Leeds.
Women's Lives Leeds	Income related to activities relating to practical support and systemic change for women in Leeds.
WYPCC safer communities fund	Funding to support the additional needs of sex workers during the covid-19 pandemic.
Unity Poverty Action - Covid Response	Funding to offer emergency food support to vulnerable populations.
Victoria Gate	Funding to offer support to combat isolation and lack of income during Covid19.
LCC COVID Emergency Assistance	Funding for emergency needs for Homeless People.
Jimbos	Funding to work with young people in schools on healthy relationships.

Basis Yorkshire Ltd

Year Ended 30th September 2022

Notes to the Financial Statements

12 Analysis of Charitable Funds (Continued)

Fund descriptions

Fund name	Purpose of restriction
Local Commissioning of Victims' Support Services	Funding to provide victim support services.
Safer Streets	Funding for the safer street project.
Dental Treatment	Fund to support service users with dental treatment.
Ministry of Justice – Sexual Violence	Direct service provision 1-2-1 to adult sex workers experiencing sexual or domestic abuse/violence.
LCF Strategic Infrastructure Grant	To inform system change needs to address health inequalities faced by sex workers.

12 Analysis of net assets between funds

	Unrestricted Funds	Designated Funds	Restricted Funds	Total Funds 2022
	£	£	£	£
Fixed Assets	41,099	-	-	41,099
Current Assets	94,426	278,095	150,783	523,304
Creditors less than 1 year	(99,447)	-	-	(99,447)
	<u>36,078</u>	<u>278,095</u>	<u>150,783</u>	<u>464,956</u>

	Unrestricted Funds	Designated Funds	Restricted Funds	Total Funds 2021
	£		£	£
Fixed Assets	2,592	-	-	2,592
Current Assets	100,306	163,100	200,152	463,558
Creditors less than 1 year	(47,354)	-	-	(47,354)
	<u>55,544</u>	<u>163,100</u>	<u>200,152</u>	<u>418,796</u>

13 Related party transactions

During the year no related party transactions took place.

In the prior year a related party transaction took place with Levati Learning Ltd a company owned and managed by Frances Storr whom is a trustee of Basis Yorkshire. Levati Learning Ltd, provided specific training services to the organisation costing £1,380.

The services provided by Levati were approved by the board of trustees with conflict of interest appropriately managed per the organisations policy. The use of services was approved based on value for money and the nature of the training provided.

Basis Yorkshire Ltd

Year Ended 30th September 2022

Notes to the Financial Statements

14 Operating Lease Note

Expected future minimum lease payments over the remaining life of the lease, analysed into the period in which the commitment falls due:

	94 North Street Office
	£
Within one year	20,000
In the second to fifth years inclusive	-
Over five years from the balance sheet date	-
	<u>20,000</u>

15 Comparative Statement of Financial Activities and Income and Expenditure Account

		Unrestricted Funds	2021 Restricted Funds	Total Funds
	Note	£	£	£
Income				
Donations and legacies		12,175	597,633	609,808
Charitable activities		332,821	-	332,821
Investment Income		88	-	88
Total Income	2	<u>345,084</u>	<u>597,633</u>	<u>942,717</u>
Expenditure				
Expenditure on charitable activities	4	<u>307,359</u>	<u>516,660</u>	<u>824,019</u>
Total Expenditure		<u>307,359</u>	<u>516,660</u>	<u>824,019</u>
Net income		<u>37,725</u>	<u>80,973</u>	<u>118,698</u>
Net income and net movement in funds				
Total funds brought forward		180,919	119,179	300,098
Transfers		-	-	-
Total funds carried forward	10	<u>218,644</u>	<u>200,152</u>	<u>418,796</u>