

Basis Yorkshire Ltd

Charity number 1120350

A company limited by guarantee number 06192097

Annual Report and Financial Statements for the year ended 30 September 2018



Basis Yorkshire Ltd

Annual Report and Financial Statements for the year ended 30 September 2018

Contents	Page
Trustees' report	2 to 13
Examiner's report	14
Statement of financial activities	15
Balance sheet	16
Statement of cash flows	17
Notes to the accounts	18 to 24

Prepared by West Yorkshire Community Accounting Service

Basis Yorkshire Ltd

Trustees' report for the year ended 30 September 2018

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
Patrick Trimmer	Chair	
Catherine Brown		
Victoria Clarke-Dunn		
Josephine Maguire		
Sarah Martin		
Nina Putnis		
Cynthia Whitworth		
Anna Green		Resigned October 2017
Robert Milligan		Appointed October 2018

Charity number	1120350	Registered in England and Wales
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Company number	06192097	Registered in England and Wales
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Registered and principal address	Bankers
94 North Street	Yorkshire Bank plc
Leeds	94-96 Briggate
West Yorkshire	Leeds
LS2 7PN	LS1 6NP

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 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.

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.

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.

Basis Yorkshire Ltd

Trustees' report (continued) for the year ended 30 September 2018

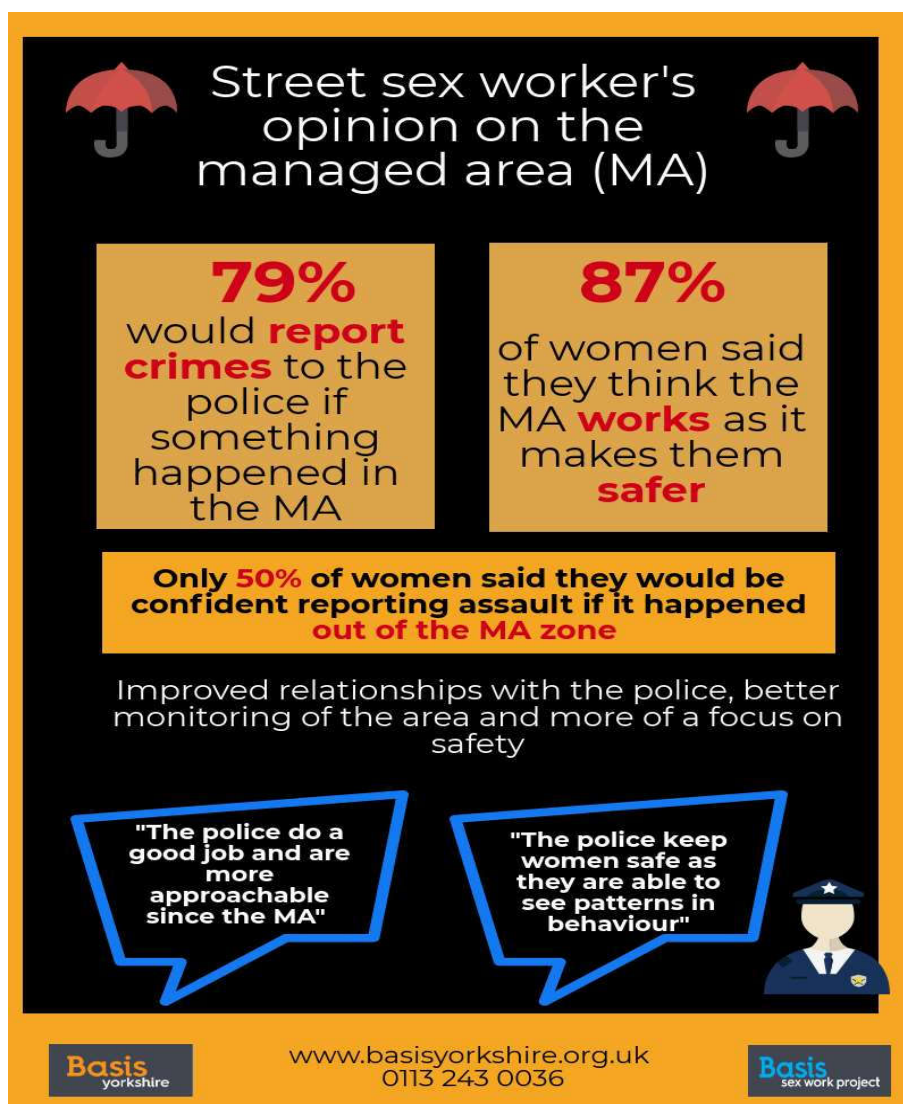
The charity's main activities

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.

The charity's usual activities

Basis Sex Work project

We continue to see women selling sex coming forward from a complex and diverse community for support and who access our services provided through outreach, community based work, with partners and via digital technologies. We also provide support for those who identify as survivors and who have or are experiencing abuse and exploitation. Our work has continued over the last year, building on the success of the Managed Approach in improving women's safety, with the maintenance of reports to National Ugly Mugs at 50% and with more women reporting crimes directly to the Police, evidencing much improved relationships with those charged with protecting them as a particularly marginalised and vulnerable population. We saw a slightly lower number of women through evening outreach and though not entirely attributable to lower numbers of women working with less frequency, anecdotal feedback from women corroborates there are fewer women selling sex on street.



Basis Yorkshire Ltd

Trustees' report (continued) for the year ended 30 September 2018

The charity's usual activities continued

The number of women supported remains steady with around 60 women provided with 1-2-1 dedicated support by a team of case workers providing highly flexible, trauma informed support to women in the community. The ability to reach women and them access our service is much improved with development work with partners undertaken on wider pathways of support. Additional barriers specific to this group of women have been identified with capacity building across the partnership; in particular stigma remains a issue in women's fear of accessing mainstream services.

The infographic is titled 'Basis sex work project' in large white letters on a blue background, flanked by two red umbrellas. Below the title is a section 'Where to Find Us' with two columns. The left column is for 'Outreach' at Holbeck, LS11, on Monday & Wednesday 8-10:30 and Friday 8-11, with a van icon. The right column is for 'Drop-In' at 94 North Street, LS2 7PN, on Monday-Wednesday 1-4pm, with a sofa icon. Below these are two boxes: 'We are a completely voluntary and confidential service' and 'Open to any working woman agency independent street online migrant'. The bottom section is 'What We Offer' with four columns: 'Housing' (house icon) with access to permanent housing and support; 'Sexual Health' (heart icon) with free sexual health supplies and advice; 'Harm Reduction' (syringe icon) with needle exchange; 'Reporting to Police' (police car icon) with support with the Ugly Mugs scheme; 'Emotional Support' (ear icon) with advice on safety and healthy relationships; and 'New Futures' (person icon) with peer support and transition support. At the bottom are contact details: 0113 243 0036, www.basisyorkshire.org.uk, @BasisSexWork, and facebook.com/BasisYorkshire1.

Basis sex work project

Where to Find Us

Outreach
Where: Holbeck, LS11
When: Monday & Wednesday 8 - 10:30
Friday 8 - 11

Drop-In
Where: 94 North Street, LS2 7PN
When: Monday - Wednesday 1-4pm

We are a completely **voluntary** and **confidential** service

Open to any working woman
agency **independent**
street **online** **migrant**

What We Offer

Housing
- Access to permanent housing (Housing First) with specialist holistic and peer support
- Support accessing other housing options

Sexual Health
- Free sexual health supplies, sexual health advice and testing
- Vaccinations & swabs in homes and at the office
- Guidance and support through results and treatment

Harm Reduction
- Including needle exchange every fortnight on outreach

Reporting to Police
- We work with the Ugly Mugs scheme to help you report crime non/anonymously
- The CPS help ensure that you do not face any discrimination in court
- We will help you through the entire court process if you wish to prosecute

Emotional Support
- Advice on safety and healthy relationships from the Domestic & Sexual Violence Worker
- Safe space to talk confidentially about mental health

New Futures
- Peer support group for those wanting to make a positive change
- Support in transitioning from sex work, if you wish to do so with support from peers

0113 243 0036 www.basisyorkshire.org.uk @BasisSexWork facebook.com/BasisYorkshire1

Group work and consultation activities enabling women to have a stronger voice and influence in the design and delivery of services and policy has continued to develop.

100% offered safety and sexual health services

60 women engaged with for intensive 1-2-1 support

28 women supported around incidents of sexual and domestic violence

43 women have 'moved on' from sex work

Evening outreach on 'the beat': 150 sessions, 398 hours of direct support with 1563 contacts with women.

Basis Yorkshire Ltd

Trustees' report (continued) for the year ended 30 September 2018

The charity's usual activities continued

15 volunteers and partner organisations (housing, drug services) supported the delivery of the service with 2144 hours of volunteer time provided on outreach and for drop in.



Basis Yorkshire Ltd

Trustees' report (continued) for the year ended 30 September 2018

The charity's usual activities continued

We continued to innovate and transform service for women throughout the year with specific projects undertaken to effectively engage with and support the women we work with. In particular, the Housing First project, which is a project unique to the UK in working with chaotic street sex workers, demonstrated positive results:



Basis Yorkshire Ltd

Trustees' report (continued) for the year ended 30 September 2018

The charity's usual activities continued

Partnership with new NHS Alliance to research increased engagement with Hep C testing and treatment using a Health Creation Approach

Invited into substantial City-wide partnership for Community Health work for Leeds 2019 – 23 who were successfully commissioned in Sep 2018 which will allow us to offer a 4 day/week mental health specialist for our Sex Work Project

Beyond the Gaze seminar (Sep 2018) - sharing findings from a national research project on line sex work in which Basis was key partner

Services For Internet Based Sex Workers

Basis sex work project **BEYOND THE GAZE**

sexual health advice & testing

peer support & community advocacy

free sexual health supplies

info on sex work & the law

emotional health & wellbeing

safety info, NUM & peer report/alert schemes

support to report crimes to our specialist police sex work liaison officer

Get In Touch...

www.basisyorkshire.org.uk/sex-work-project/indoor-online-sexworkers/

info-basis@basisyorkshire.org.uk

@basissexwork

07710304306

...if you work in the sex industry or adult entertainment. Our project is open to women in all sectors including indie or agency escorts, parlour/sauna/flat workers, prodoms & cam models.

For non judgmental & confidential info & advice, or to make contact with us for any reason, you can chat to us via our online live chat on Tuesdays 1.30-7.30pm. Access this by clicking on the orange live chat icon at the bottom right hand side of the indoor and online page of our website. You can leave a message for us any time!

Basis Yorkshire Ltd

Trustees' report (continued) for the year ended 30 September 2018

The charity's usual activities continued

Young People's sexual exploitation service

Over the last year we have continued to provide services to children and young people across Yorkshire to over 100 children and young people at risk of child sexual exploitation, taking on further work with boys across West Yorkshire.



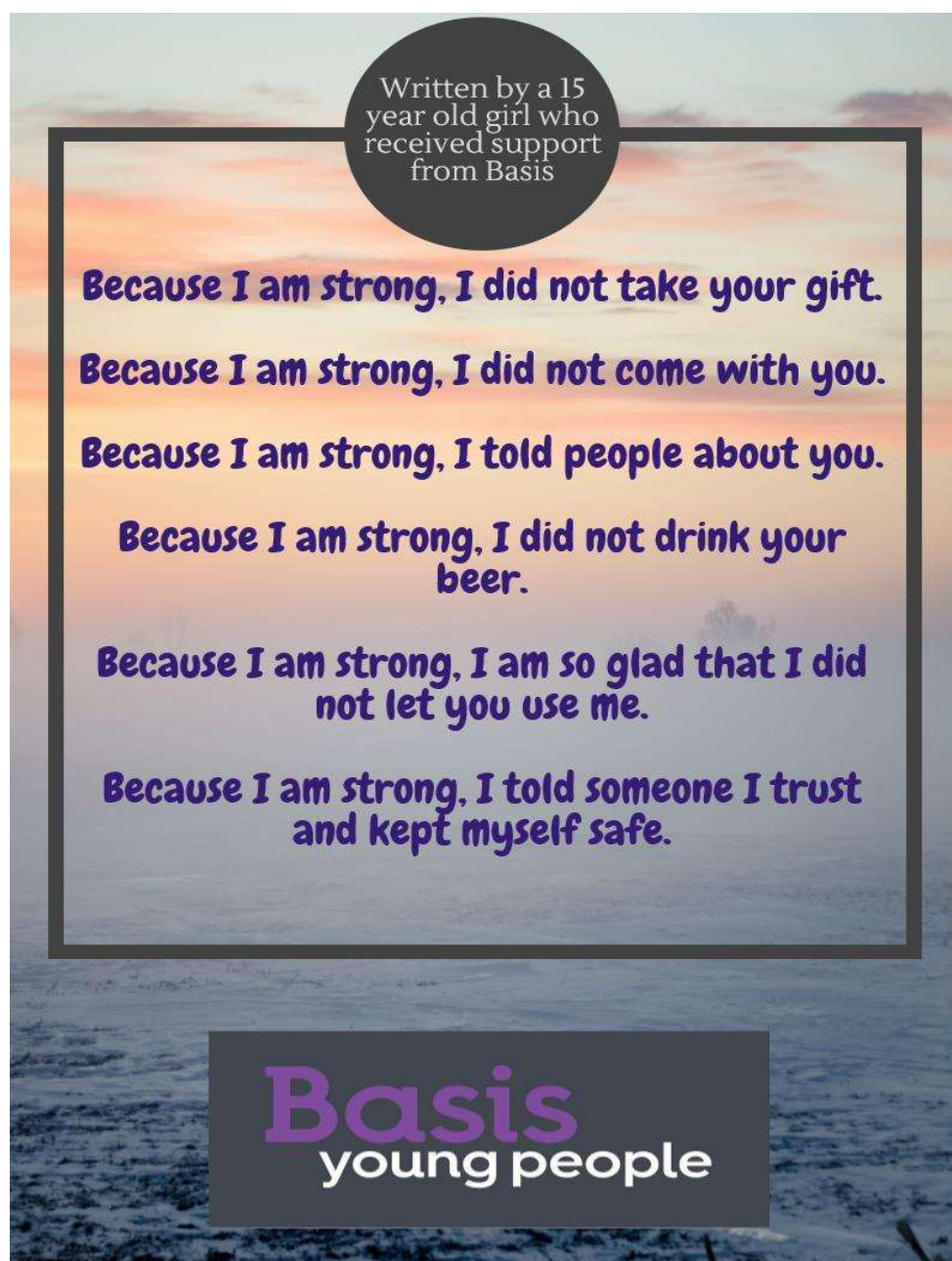
Basis Yorkshire Ltd

Trustees' report (continued) for the year ended 30 September 2018

The charity's usual activities continued

We have co-produced events and capacity building for partners to improve response to CSE and share best practice:

First national conference on Making Justice Work, in partnership with Adele Gladman, held at Leeds Trinity University reaching over 100 delegates with support of Chief Constable Dee Collins and input from service users, parents and professionals from the police, NHS and various universities
Basis (in partnership with Getaway Girls and Leeds Women's Counselling and Therapy Services) were awarded a grant from the national CSE/A Evaluation Fund to evaluate our own evaluation methods and develop a service user led Theory of Change.



Basis Yorkshire Ltd

Trustees' report (continued) for the year ended 30 September 2018

The charity's usual activities continued

Basis Training

We have this year brought Basis Training into the charity to be able to have clarity over governance and enable further work around capacity building and systems change both locally and nationally on our agendas. Training & capacity development has been delivered to over 410 professionals on CSE/A and/or Safeguarding and Working with Sex Workers to improve the response to women & young people. Our CSE/A training is delivered mainly to Leeds City Council Children's Services, York City Council, Leeds Beckett and York University, along with charities and Police forces across the UK, with 95% rating us good or excellent in content and delivery. CSE, Online Safety and Consent sessions have been delivered to young people in schools reaching over 1500 young people.

Governance

We have continued to strengthen our governance frameworks with the implementation and review of our Governance Framework with the addition of a working group to focus on Income Generation. The 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

We have also further developed our Board with the addition of Trustees with key skills and experience to enable us to further our transformative work in Leeds and nationally.

Achievements and performance during the year

Basis Yorkshire have been working across agendas of vulnerability for 30 years and have actively challenged systemic oppression, whilst providing 1-2-1 dedicated support to those who are most marginalised. This year has seen the consolidation of services, with even greater stability achieved in order to provide effective support to sex workers and children who are sexually exploited, working with partners to ensure mainstream services are responsive and accessible to the people we work with. The relative stability of services is of paramount importance to achieving better experiences for the people we work with who require sensitive and intensive support when other services are not equipped to respond appropriately, either because of resourcing issues or a lack of knowledge about effective engagement of our client group.

Given the complexity of our work and the lack of ability to attribute data to any one organisation, we have committed to working in partnership at an operational level, along with funders strategically to capture our impact through case studies and feedback from the people we work with, moving away from traditional constraints of calculating charity effectiveness/impact. However, we have retained some key indicators on safety and access to services with people's feedback at the heart of this. This has proved critical in achieving better responses for people and enabling access to mainstream services such as sexual health, criminal justice, mental & physical health and housing, engaging professionals in transforming services for women and young people.

"She's always fighting for me, when no one has done that before. It made me feel like I was worth it and deserved it when I didn't before."

Basis Yorkshire Ltd

Trustees' report (continued) for the year ended 30 September 2018

Achievements and performance during the year continued

Service user feedback

You are my Basis angels

The service is great, I get all the support I need

She understands and don't judge

Stakeholder feedback

"We were delighted when Basis joined Agenda, bringing their wealth of skills and experience to our alliance. They have made a valuable contribution to our work campaigning to ensure women and girls at risk get the support and protection they need."

'Basis provides excellent support services for women who are sex working in the city. This support includes helping the most complex women, many of whom have a drug and/or alcohol problem and also help others to move on in their lives'.

"BASIS continue to provide an extremely valuable service to the vulnerable young people of Leeds. Not only that, their service seamlessly dovetails into our multiagency arrangements in Leeds at both an operational and strategic level".

'BASIS is a vital standard bearer for excluded people in our city. Whilst being the best possible experienced, sensitive and knowledgeable advocate for the interests of sex workers, they are also brilliant at acting in solidarity with other groups, such as ours, who experience marginalisation. It is not easy for a busy CEO to find time for 'nice to have' activities like this but with Gemma it is in the DNA and we are infinitely stronger together. Huge thanks BASIS!'

Community feedback

[You] made me proud to live and work in Leeds

I wanted to thank you for all the work you do

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 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 it's agreed charitable objects which we have re-stated and re-committed to our specialist work in 2017-18. 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.

Basis Yorkshire Ltd

Trustees' report (continued) for the year ended 30 September 2018

Financial review

The net income for the year was £628, including net expenditure of £196 on unrestricted funds and net income of £824 on restricted funds.

Reserves policy

The charity's free reserves, excluding fixed assets, at the year end were £129,298.

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) and the Future Development Fund (the amount set aside for strategic development).

Basis Yorkshire Ltd

Trustees' report (continued) for the year ended 30 September 2018

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:

Signed.....  (Trustee)

Name..... J P MAGUIRE

Date..... 14/6/19

Basis Yorkshire Ltd

Independent examiner's report to the trustees of Basis Yorkshire Ltd

I report to the charity trustees on my examination of the accounts of the charitable company for the year ended 30 September 2018, which are set out on pages 15 to 24.

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


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 member of ACIE 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 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.

Signed: 

Name: Simon Bostrom

Relevant professional qualification or body: FCIE

Date: 25/7/19

West Yorkshire Community Accounting Service

Stringer House
34 Lupton Street
Leeds
LS10 2QW

Basis Yorkshire Ltd
Statement of Financial Activities
(including summary income and expenditure account)
for the year ended 30 September 2018

	Notes	2018 Unrestricted funds £	2018 Restricted funds £	2018 Total funds £	2017 Total funds £
Income from:					
Grants and donations	(2)	21,328	621,145	642,473	597,206
Sales and fees		44,510	323	44,833	7,146
Bank interest		54	-	54	170
Total income		65,892	621,468	687,360	604,522
Expenditure on:					
Salaries, NI and pensions	(3)	23,894	458,346	482,240	456,057
Recruitment		1,793	3,399	5,192	349
Staffing Costs		3,092	4,347	7,439	8,254
Travel		3,127	35,142	38,269	33,789
Clients counselling and service user costs		1,653	23,068	24,721	25,463
Contraception and sexual health		-	3,824	3,824	6,423
Outreach van costs		5,512	-	5,512	5,159
Advertising and promotion		3,638	2,358	5,996	6,114
Telephone and internet		2,112	7,814	9,926	9,144
Training and conferences		10,424	2,940	13,364	10,160
Rent		-	25,826	25,826	15,069
Room hire		264	5,310	5,574	2,650
Utilities and service charges		-	4,542	4,542	8,342
Repairs and maintenance		-	4,274	4,274	5,015
Insurance		517	6,858	7,375	6,451
Accountancy		2,160	-	2,160	1,580
Legal and professional fees		6,300	4,706	11,006	2,947
Project evaluation fees		-	15,808	15,808	3,000
Depreciation		988	-	988	2,013
Other administrative costs		614	12,082	12,696	21,750
Total expenditure		66,088	620,644	686,732	629,729
Net income / (expenditure)		(196)	824	628	(25,207)
Fund balances brought forward		131,810	771	132,581	157,788
Fund balances carried forward	(4)	131,614	1,595	133,209	132,581

All incoming resources and resources expended derive from continuing activities.

Basis Yorkshire Ltd
Balance sheet
as at 30 September 2018

	2018	2018	2018	2017
	Unrestricted	Restricted	Total	Total
	£	£	£	£
Fixed assets				
Tangible assets	(5) 2,316		2,316	3,304
Total fixed assets	<u>2,316</u>	<u>-</u>	<u>2,316</u>	<u>3,304</u>
Current assets				
Debtors and prepayments	(6) 76,656	-	76,656	62,605
Cash at bank and in hand	203,919	1,595	205,514	227,091
Total current assets	<u>280,575</u>	<u>1,595</u>	<u>282,170</u>	<u>289,696</u>
Current liabilities:				
amounts falling due within one year				
Creditors and accruals	(7) 151,277	-	151,277	160,419
Total current liabilities	<u>151,277</u>	<u>-</u>	<u>151,277</u>	<u>160,419</u>
Net current assets / (liabilities)	<u>129,298</u>	<u>1,595</u>	<u>130,893</u>	<u>129,277</u>
Net assets	<u>131,614</u>	<u>1,595</u>	<u>133,209</u>	<u>132,581</u>
Funds				
Unrestricted funds				
Designated funds	(4) 116,000	-	116,000	116,000
General unrestricted funds	15,614	-	15,614	15,810
Total unrestricted funds	<u>131,614</u>	<u>-</u>	<u>131,614</u>	<u>131,810</u>
Restricted funds	-	1,595	1,595	771
Total funds	<u>131,614</u>	<u>1,595</u>	<u>133,209</u>	<u>132,581</u>

For the year ending 30 September 2018 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 2015).

The financial statements were approved by the board of trustees on

Date: 14/6/19

Signed: J P Maguire

(Trustee)

Name: J P MAGUIRE

Basis Yorkshire Ltd
Statement of cash flows
for the year ended 30 September 2018

	2018 £	2017 £
Cash flows from operating activities:		
Net cash provided by (used in) operating activities	<u>(21,631)</u>	<u>66,320</u>
Cash flows from investing activities:		
Dividends and interest	54	170
Purchase of tangible fixed assets	-	(1,112)
Net cash provided by (used in) investing activities	<u>54</u>	<u>(942)</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	(21,577)	65,378
Cash and cash equivalents at the beginning of the reporting period	<u>227,091</u>	<u>161,713</u>
Cash and cash equivalents at the end of the reporting period	<u>205,514</u>	<u>227,091</u>

Reconciliation of net movement in funds to net cash flow from operating activities	2018 £	2017 £
Net movement in funds for the reporting period (as per the statement of financial activities)	628	(25,207)
Adjustments for:		
Depreciation charges	988	2,013
Dividends and interest from investments	(54)	(170)
(Increase) / decrease in debtors	(14,051)	(12,472)
Increase / (decrease) in creditors	(9,142)	102,156
Net cash provided by (used in) operating activities	<u>(21,631)</u>	<u>66,320</u>

Analysis of cash and cash equivalents	2017 £	2016 £
Cash in hand	718	108
Notice deposits (less than 30 days)	<u>204,796</u>	<u>226,983</u>
Total cash and cash equivalents	<u>205,514</u>	<u>227,091</u>

Basis Yorkshire Ltd

Notes to the accounts

for the year ended 30 September 2018

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 2015)

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.

Tangible fixed assets

Tangible fixed assets costing more than £500 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%

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.

Basis Yorkshire Ltd
Notes to the accounts
for the year ended 30 September 2018

1 Accounting policies continued

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity.

Designated funds are unrestricted funds earmarked by the trustees for particular purposes.

Restricted funds are subjected to restrictions on their expenditure imposed by the donor or through the terms of an appeal.

Endowment funds represent those assets which must be held permanently by the charity, principally investments. Income arising on the endowment funds can be used in accordance with the objects of the charity and is included as unrestricted income unless restrictions have been imposed by the donor. Any capital gains or losses arising on the investments form part of the fund. Investment management charges and legal advice relating to the fund are charged against the fund.

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

Leases

Rents under operating leases are charged on a straight line basis over the lease term or to an earlier date if the lease can be determined without financial penalty.

Basis Yorkshire Ltd

Notes to the accounts continued

for the year ended 30 September 2018

2 Grants and donations	2018	2018	2018	2017
	Unrestricted	Restricted	Total	Total
	funds	funds	funds	funds
	£	£	£	£
Big Lottery	-	160,392	160,392	94,120
Children in Need (CIN)	-	51,086	51,086	49,465
Comic Relief	-	36,667	36,667	40,000
Esmee Fairbairn	-	15,000	15,000	30,000
Garfield Weston	-	-	-	10,000
Glaxo Smith Kline	1,000	-	1,000	30,000
Henry Smith	-	30,525	30,525	71,893
LCC Children's Services	-	36,500	36,500	28,000
LCC Supporting People	-	16,717	16,717	15,641
Leeds City Council (LCC) Public Health	-	36,520	36,520	37,480
Leeds Community Foundation	-	4,965	4,965	4,352
Leeds S&E Sector Health Grants	-	22,500	22,500	19,991
Lloyds Bank Foundation	-	18,683	18,683	24,911
West Yorkshire FI	-	29,873	29,873	42,070
West Yorks Police and Crime Commissioner	-	22,042	22,042	60,017
Womens Lives Leeds	-	25,678	25,678	27,300
Tudor Trust	-	29,167	29,167	-
Evans Cornish Foundation	-	5,041	5,041	-
Lo Li Trust	-	10,000	10,000	-
Mesmac	-	7,333	7,333	-
CSE/A Evaluation	-	24,997	24,997	-
LCC Intensive Support Service	-	33,633	33,633	-
Other grants	3,940	3,621	7,561	4,083
Donations	16,388	205	16,593	7,883
	<u>21,328</u>	<u>621,145</u>	<u>642,473</u>	<u>597,206</u>

3 Staff costs and numbers	2018	2017
	£	£
Gross salaries	427,270	409,431
Social security costs	37,944	32,904
Pensions	17,026	13,722
	<u>482,240</u>	<u>456,057</u>

The average number employees during the year was 21, being an average of 19 full time equivalent (2017: 23, 17 FTE).

There were no employees with emoluments above £60,000.

Defined contribution pension scheme	2018	2017
	£	£
Costs of the scheme to the charity for the year	17,026	13,722
Amount of any contributions outstanding at the year end	-	-
Amount of any contributions prepaid at the year end	-	-

Basis Yorkshire Ltd

Notes to the accounts continued

for the year ended 30 September 2018

4 Restricted funds	Balance b/f	Incoming	Outgoing	Transfers	Balance c/f
	£	£	£	£	£
New Futures	-	42,968	42,968	-	-
CIN (Children's Services)	-	36,238	36,238	-	-
LCC Children's Services	18	36,500	36,518	-	-
Sexual Health (LCC)	-	46,520	46,520	-	-
CIN Lionesses	578	14,848	13,831	-	1,595
Winter Warmth	-	4,965	4,965	-	-
Time Too	-	160,597	160,597	-	-
Rosa Fund Our Voices etc	-	323	323	-	-
Comic Relief ISVA/IDVA	-	41,587	41,587	-	-
Safer Communities	-	1,751	1,751	-	-
Historic CSE	-	20,291	20,291	-	-
WYFI Housing First	175	29,873	30,048	-	-
Women's Lives Leeds	-	25,678	25,678	-	-
CSE/A Evaluation	-	24,997	24,997	-	-
Intensive Support	-	33,633	33,633	-	-
NHS/CCG Health Advocacy	-	22,500	22,500	-	-
Tudor Trust -Housing	-	29,167	29,167	-	-
Evans Cornish	-	5,041	5,041	-	-
Leeds Boys	-	7,333	7,333	-	-
New Realities	-	2,976	2,976	-	-
Lloyds Bank Foundation	-	18,683	18,683	-	-
Esme Fairbairn	-	15,000	15,000	-	-
	<u>771</u>	<u>621,469</u>	<u>620,645</u>	<u>-</u>	<u>1,595</u>

Fund name

Purpose of restriction

New Futures	Funding for direct 1-2-1 support for adult sex workers and management
CIN (Children's Services)	Provision of 1-2-1 service for young people in Leeds experiencing CSE
LCC Children's Services	Provision of 1-2-1 service for young people in Leeds experiencing CSE
Sexual Health (LCC)	Provision of sexual health services to sex workers in Leeds
CIN Lionesses	Provision to facilitate peer group support
Winter Warmth	Funding to provide sex workers with warm clothing over the winter
Time Too	Delivery of 1-2-1 services to young people in York and North Yorkshire
Rosa Fund Our Voices etc	Project support costs to develop awareness raising materials around sex work
Comic Relief ISVA/IDVA	Direct service provision 1-2-1 to adult sex workers experiencing sexual or domestic abuse/violence
Safer Communities	Counselling and resources for young people with disabilities
Historic CSE	Provision of direct 1-2-1 support to women who have experienced historical sexual exploitation in Leeds
WYFI Housing First	Funding for Housing First partnership project with Foundation Housing
Women's Lives Leeds	Provision of direct 1-2-1 support to women with multiple and complex needs
CSE/A Evaluation	Project support costs for evaluation of sexual exploitation services
Intensive Support	Provision of additional support for sex worker with additional complex
NHS/CCG Health Advocacy	Sexworker Advocacy for health needs
Tudor Trust -Housing	Housing First support for Street Sexworkers
Evans Cornish	Funding for Finance Manager and Outreach Sessional Worker
Leeds Boys	1 to 1 support for boys at medium and high risk of sexual exploitation
New Realities	Health creating approaches to increasing street female sex worker access to Hep C treatment
Lloyds Bank Foundation	Towards the CEO salary
Esme Fairbairn	Towards the CEO salary

Basis Yorkshire Ltd

Notes to the accounts continued

for the year ended 30 September 2018

4 Designated funds	Balance b/f £	Incoming £	Outgoing £	Transfers £	Balance c/f £
Future development fund	41,000	-	-	-	41,000
Contingency fund	75,000	-	-	-	75,000
	<u>116,000</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>116,000</u>

5 Tangible assets

Cost

At 1 October 2017

Additions

At 30 September 2018

Office equipment £	Fixtures and fittings £	Total £
26,606	9,351	35,957
-	-	-
<u>26,606</u>	<u>9,351</u>	<u>35,957</u>

Depreciation

At 1 October 2017

Charge for year

At 30 September 2018

25,309	7,344	32,653
575	413	988
<u>25,884</u>	<u>7,757</u>	<u>33,641</u>

Net book value

At 30 September 2018

<u>722</u>	<u>1,594</u>	<u>2,316</u>
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At 30 September 2017

<u>1,297</u>	<u>2,007</u>	<u>3,304</u>
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6 Debtors and prepayments

	2018 £	2017 £
Debtors	20,344	31,959
Prepayments	17,051	15,742
Accrued income	39,261	-
Funds owed by trading subsidiary	-	14,904
	<u>76,656</u>	<u>62,605</u>

7 Creditors and accruals

	2018 £	2017 £
Credit card account	471	1,170
Creditors	4,214	26,451
Accruals	8,904	6,374
Deferred income	137,688	126,424
	<u>151,277</u>	<u>160,419</u>

Basis Yorkshire Ltd
Notes to the accounts continued
for the year ended 30 September 2018

8 Trustee expenses

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

9 Related party transactions

Key management personnel

The key management personnel of the charity comprises the Chief Officer only. The total employee benefits of the key management personnel of the charity were £41,920 (2017 £37,954).

Other transactions with trustees or related parties

Basis Yorkshire Limited is the controlling party of Basis Training and Education CIC which is itself a community interest company limited by guarantee (company number 08840099).

In the previous year Basis Training and Education CIC ceased trading. The trading activities were moved to Basis Yorkshire Ltd (the charity). On the 16th November 2017 fund balances in the bank account were transferred to Basis Yorkshire Ltd.

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

10 Events after the balance sheet date

In October 2018 the charity entered into a new lease agreement relating to the property at 94 North Street. The commitment is a 5 year lease at £20,000 per year.

Basis Yorkshire Ltd

Statement of Financial Activities including comparatives for all funds (including summary income and expenditure account) for the year ended 30 September 2018

	2018 Unrestricted funds £	2017 Unrestricted funds £	2018 Restricted funds £	2017 Restricted funds £	2018 Total funds £	2017 Total funds £
Income						
Grants and donations	21,328	47,883	621,145	549,323	642,473	597,206
Sales and fees	44,510	7,146	323	-	44,833	7,146
Bank interest	54	170	-	-	54	170
Total income	65,892	55,199	621,468	549,323	687,360	604,522
Expenditure						
Salaries, NI and pensions	23,894	27,298	458,346	428,759	482,240	456,057
Recruitment	1,793	349	3,399	-	5,192	349
Staffing Costs	3,092	454	4,347	7,800	7,439	8,254
Travel	3,127	388	35,142	33,401	38,269	33,789
Clients counselling and other costs	1,653	-	23,068	25,463	24,721	25,463
Contraception and sexual health	-	-	3,824	6,423	3,824	6,423
Outreach van costs	5,512	2,979	-	2,180	5,512	5,159
Advertising and promotion	3,638	177	2,358	5,937	5,996	6,114
Telephone and internet	2,112	-	7,814	9,144	9,926	9,144
Training and conferences	10,424	39	2,940	10,121	13,364	10,160
Rent	-	-	25,826	15,069	25,826	15,069
Room hire	264	-	5,310	2,650	5,574	2,650
Utilities and service charges	-	-	4,542	8,342	4,542	8,342
Repairs and maintenance	-	-	4,274	5,015	4,274	5,015
Insurance	517	763	6,858	5,688	7,375	6,451
Accountancy	2,160	1,580	-	-	2,160	1,580
Legal and professional fees	6,300	2,947	4,706	-	11,006	2,947
Project evaluation fees	-	-	15,808	3,000	15,808	3,000
Depreciation	988	2,013	-	-	988	2,013
Other administrative costs	614	7,961	12,082	13,789	12,696	21,750
Total expenditure	66,088	46,948	620,644	582,781	686,732	629,729
Net income / (expenditure)	(196)	8,251	824	(33,458)	628	(25,207)
Transfers between funds	-	(30,061)	-	30,061	-	-
Net movement in funds	(196)	(21,810)	824	(3,397)	628	(25,207)
Fund balances brought forward	131,810	153,620	771	4,168	132,581	157,788
Fund balances carried forward	131,614	131,810	1,595	771	133,209	132,581