

Basis Yorkshire Ltd

Charity number 1120350

A company limited by guarantee number 06192097

Annual Report and Financial Statements for the year ended 30 September 2019



Basis Yorkshire Ltd

Annual Report and Financial Statements for the year ended 30 September 2019

Contents	Page
Trustees' report	2 to 7
Examiner's report	8
Statement of financial activities	9
Balance sheet	10
Statement of cash flows	11
Notes to the accounts	12 to 19

Prepared by West Yorkshire Community Accounting Service

Basis Yorkshire Ltd

Trustees' report for the year ended 30 September 2019

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		Resigned October 2019
Victoria Clarke-Dunn		Resigned February 2020
Josephine Maguire		
Sarah Martin		
Cynthia Whitworth		
Robert Milligan		Appointed October 2018
Helen Millott		Appointed February 2019
Frances Storr		Appointed February 2019
Gemma Ahearne		Appointed November 2019

Charity number 1120350 Registered in England and Wales

Company number 06192097 Registered in England and Wales

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 2019

Objectives and activities

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.

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 2018-19. 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. Our dedicated team of more than 15 volunteers contributed more than 1600 volunteer hours through support on outreach, drop in and admin support.

Achievements and performance

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.

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 and have expanded our services to support both boys and girls into Humberside in partnership with Yorkshire MESMAC.

Basis Training

We have continued to strengthen capacity in the sector to respond better to sex workers and those who are experiencing exploitation and abuse, training over 450 professionals across residential settings, Social Care, Police, NHS, UKBA and 3rd sector partners. Evaluations of our training consistently achieve satisfaction rates of over 95% with comments such as:

'Very inspirational speaker giving lots of food for thought particularly around language and not allowing closed communities'

'Well done girls! Taught me so much - Amazing, strong and very inspiring women. They were so great!'

'Very touching talk and extremely eye-opening to the difficulties faced by survivors of CSE'

Additionally, Basis hosted the Yorkshire CSE Conference in September, reaching 90 delegates on topics such as the 'Truth Inquiry', Cultural responses to CSA/E, Criminal Exploitation, parent's perspectives and survivor voices with further reach through social media to 675 people, over 5900 visited our Twitter profile with over 468k twitter impressions.

Basis Yorkshire Ltd

Trustees' report (continued) for the year ended 30 September 2019

Achievements and performance continued

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

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.

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 to enable further reach and innovation, working in partnership to improve responses to the issues faced by the people we work with and for.

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 flawed ways 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. The coming year will enable a coherent system of measurement of impact developed with partners.

We have committed this year to embedding learning from the previous year's innovations, sharing best practice with commissioners and deepening partnership understanding of what interventions may impact positively on outcomes for women and girls. Our wider impact is as follows:

Health Advocacy (NHS/CCG funded)

'A wide range of positive outcomes were described by service users, including better use of appointments, improvements in lifestyle behaviours, better accommodation, feeling more in control of their lives and improved confidence and independence.'

An Evaluation of Leeds CCG Vulnerable Populations Health Improvement Projects, April 2019

'Solidarity Network'

Shared leadership with key local organisations on working with people 'on the margins', widening access for those with poorest health and most marginalised. Solidarity work has focussed on 'population health' for vulnerable populations alongside refugees and asylum seekers, Gypsies and Travellers and Trans health charities, delivering inputs to/for the Kings Fund and Lankelly Chase.

'Housing First'

Presenting at National Homeless Link conference that shared gendered multi agency approaches to providing holistic support to women, attended by over 200 people with an invitation to deliver a further 'HF for women' workshop in Nottingham to share our experience in setting up and operating a Housing First scheme. Our Housing First model has also been recognised as best practice by Fawcett Society, SWARM, Homeless Link and is now featuring in commissioning documents regionally.

Basis Yorkshire Ltd

Trustees' report (continued) for the year ended 30 September 2019

Achievements and performance continued

'International Day to End Violence Against Sex Workers'



Basis lead an annual event to memorialise those women murdered and harmed and challenge stigma and violence, with an Art Exhibition led by sex workers and a remembrance march through Leeds. This year saw 200 professionals pledge to end violence against sex workers.

Service user feedback

"It means the world to me to know that if I really need it, there's someone I can call and there's someone there. Sometimes a chat just really makes you feel so much better, it means so much"

Basis provides amazing support to women I have really benefited me personally in providing advice and a safe place to go & talk about things. They have become my go to place when I need help/support or even a friend and always have a fun activity to do. The opportunity to report people anonymously has given me confidence in the support available for women in this industry & basis, having introduced me to ugly mugs ect. have helped me get through bad experiences and really given me the ability to carry on. Basis are amazing!!!

'Don't know if you still remember me, but I meant to text you a while back but it slipped my mind. I passed all my GCSE's and I got two A's! I'm in 6th form now studying sociology, English lit and law! I actually did it haha, hope everything is going okay!'

Stakeholder feedback

'You have no idea how much Basis makes my life easier. If it wasn't for you bringing women in then I know more of my clients would be in prison', CRC worker

'As I'm sure you are aware, x has never felt able to support a police investigation into the abuse previously, and yet she has done incredibly well in speaking with police and providing evidence... meaning that x is safe and protected from him for the first time in a long time. Please could you pass on my sincere thanks to x and the rest of the team at BASIS for their hard work and care.' Police Officer - Safeguarding

Basis Yorkshire Ltd

Trustees' report (continued) for the year ended 30 September 2019

Achievements and performance continued

Community feedback

'I wanted to thank you for all the work you do, and assure you that there are [people] that appreciate that sex work is never going to go away, it can only be managed. So for the benefit of residents, and the safety of the street sex workers (We can't stop it from happening, so we should at least look after the most vulnerable in our society)... I applaud you and the work you do.'

Financial review

The net expenditure for the year was £65,455, including net income of £11,151 on unrestricted funds and net expenditure of £76,606 on restricted funds.

Reserves policy

The charity's free reserves, excluding fixed assets, at the year end were £143,908. This is inclusive of general unrestricted funds and designated funds.

Compared to future budgeted expenditure of £620k this represents approximately 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 £75,000) and the Future Development Fund (the amount set aside for strategic development £45,900).

At the time of approving the accounts the trustees have considered the financial position of the charity in terms of the financial effects of the coronavirus Covid-19. Whilst the trustees anticipate some negative effects in terms of trading income and increased expenditure to support service users; they are not aware of any funders that are stopping or withholding payments. 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.

Basis Yorkshire Ltd

Trustees' report (continued) for the year ended 30 September 2019

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..... 16 June 2020

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 2019, which are set out on pages 9 to 19.

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 fellow 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:17/06/2020.....

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 2019

	Notes	2019 Unrestricted funds £	2019 Restricted funds £	2019 Total funds £	2018 Total funds (Restated) £
Income from:					
Grants, donations and contracts	(2)	18,728	513,505	532,233	642,542
Sales and fees		32,490	743	33,233	44,833
Bank interest		129	-	129	54
Total income		51,347	514,248	565,595	687,429
Expenditure on:					
Salaries, NI and pensions	(3)	931	438,758	439,689	482,240
Recruitment		-	986	986	5,192
Staffing Costs		502	4,467	4,969	7,439
Travel		7,304	22,905	30,209	38,269
Clients counselling and service user costs		-	26,777	26,777	24,721
Contraception and sexual health		6,583	144	6,727	3,824
Outreach van costs		4,539	70	4,609	5,512
Advertising and promotion		1,353	2,739	4,092	5,996
Telephone and internet		1,025	10,559	11,584	9,926
Training and conferences		10,998	1,428	12,426	13,364
Rent		-	24,034	24,034	25,826
Room hire		120	443	563	5,574
Utilities and service charges		325	3,162	3,487	4,542
Repairs and maintenance		-	5,805	5,805	4,274
Insurance		-	8,894	8,894	7,375
Accountancy		2,160	-	2,160	2,160
Legal and professional fees		113	26,376	26,489	11,006
Project evaluation fees		3,255	-	3,255	15,808
Depreciation		988	-	988	988
Other administrative costs		-	13,307	13,307	12,696
Total expenditure		40,196	590,854	631,050	686,732
Net income / (expenditure)		11,151	(76,606)	(65,455)	697
Fund balances brought forward		134,085	125,601	259,686	258,989
Fund balances carried forward	(4)	145,236	48,995	194,231	259,686

All incoming resources and resources expended derive from continuing activities.

Basis Yorkshire Ltd
Balance sheet
as at 30 September 2019

	2019	2019	2019	2018
	Unrestricted	Restricted	Total	Total (Restated)
	£	£	£	£
Fixed assets				
Tangible assets	(5) 1,328	-	1,328	2,316
Total fixed assets	<u>1,328</u>	<u>-</u>	<u>1,328</u>	<u>2,316</u>
Current assets				
Debtors and prepayments	(6) 56,551	33,474	90,025	76,656
Cash at bank and in hand	<u>141,050</u>	<u>15,521</u>	<u>156,571</u>	<u>205,514</u>
Total current assets	<u>197,601</u>	<u>48,995</u>	<u>246,596</u>	<u>282,170</u>
Current liabilities:				
amounts falling due within one year				
Creditors and accruals	(7) 53,693	-	53,693	24,800
Total current liabilities	<u>53,693</u>	<u>-</u>	<u>53,693</u>	<u>24,800</u>
Net current assets / (liabilities)	<u>143,908</u>	<u>48,995</u>	<u>192,903</u>	<u>257,370</u>
Net assets	<u>145,236</u>	<u>48,995</u>	<u>194,231</u>	<u>259,686</u>
Funds				
Unrestricted funds				
Designated funds	(4) 120,900	-	120,900	116,000
General unrestricted funds	<u>24,336</u>	<u>-</u>	<u>24,336</u>	<u>18,085</u>
Total unrestricted funds	<u>145,236</u>	<u>-</u>	<u>145,236</u>	<u>134,085</u>
Restricted funds	<u>-</u>	<u>48,995</u>	<u>48,995</u>	<u>125,601</u>
Total funds	<u>145,236</u>	<u>48,995</u>	<u>194,231</u>	<u>259,686</u>

For the year ending 30 September 2019 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: 16 June 2020

Signed: J P Maguire (Trustee)

Name J P Maguire

Basis Yorkshire Ltd
Statement of cash flows
for the year ended 30 September 2019

	2019 £	2018 £
Cash flows from operating activities:		
Net cash provided by (used in) operating activities	<u>(49,072)</u>	<u>(21,631)</u>
Cash flows from investing activities:		
Dividends and interest	129	54
Purchase of tangible fixed assets	-	-
Net cash provided by (used in) investing activities	<u>129</u>	<u>54</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	(48,943)	(21,577)
Cash and cash equivalents at the beginning of the reporting period	<u>205,514</u>	<u>227,091</u>
Cash and cash equivalents at the end of the reporting period	<u>156,571</u>	<u>205,514</u>

Reconciliation of net movement in funds to net cash flow from operating activities	2019 £	2018 £
Net movement in funds for the reporting period (as per the statement of financial activities)	(65,455)	628
Adjustments for:		
Depreciation charges	988	988
Dividends and interest from investments	(129)	(54)
(Increase) / decrease in debtors	(13,369)	(14,051)
Increase / (decrease) in creditors	<u>28,893</u>	<u>(9,142)</u>
Net cash provided by (used in) operating activities	<u>(49,072)</u>	<u>(21,631)</u>

Analysis of cash and cash equivalents	2019 £	2018 £
Cash in hand	249	718
Notice deposits (less than 30 days)	<u>156,322</u>	<u>204,796</u>
Total cash and cash equivalents	<u>156,571</u>	<u>205,514</u>

Basis Yorkshire Ltd

Notes to the accounts

for the year ended 30 September 2019

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)

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

Following a review of the application of the policy on grant income recognition the trustees opted to amend the previous year's deferred income. In the previous year, deferred income was £137,688.

Following the review, £126,477 has been moved from deferred income and has been recognised within the year ended 30 September 2018. This change has required a restating of the comparative figures and a note has been prepared within these accounts setting out the scope of these changes.

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

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%

Basis Yorkshire Ltd
Notes to the accounts
for the year ended 30 September 2019

1 Accounting policies continued

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.

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.

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 2019

2 Grants and donations	2019	2019	2019	2018
	Unrestricted	Restricted	Total	Total
	funds	funds	funds	funds
				(Restated)
	£	£	£	£
National Lottery Community Fund	-	29,347	29,347	161,477
Changing Lives	-	7,858	7,858	-
Children In Need	-	46,063	46,063	62,017
Comic Relief	-	20,000	20,000	40,000
Esmee Fairbairn Foundation	-	49,982	49,982	-
Jimbo's Fund	-	19,989	19,989	-
LCC Children's Services	-	45,000	45,000	36,500
LCC Intensive Support Service	-	44,844	44,844	33,633
LCC Sexual Health	-	36,520	36,520	36,520
LCC Supporting People	-	16,717	16,717	16,717
Leeds Community Foundation	-	7,500	7,500	4,965
Lloyds Bank Foundation	-	25,000	25,000	-
Yorkshire MESMAC	-	7,283	7,283	22,000
NHS / CCG Health Advocacy	-	45,000	45,000	45,000
Touchstone	-	18,490	18,490	-
Tudor Trust	-	50,000	50,000	50,000
West Yorks Police and Crime Commissioner	-	25,452	25,452	-
Womens Lives Leeds	-	18,460	18,460	22,649
CSE/A Evaluation	-	-	-	24,997
Evans Cornish Foundation	-	-	-	8,641
Henry Smith Charity	-	-	-	30,200
Jo Li Trust	-	-	-	10,000
West Yorkshire Finding Independence (Wy-FI)	-	-	-	15,512
Other grants	5,827	-	5,827	5,105
Donations	12,901	-	12,901	16,609
	<u>18,728</u>	<u>513,505</u>	<u>532,233</u>	<u>642,542</u>

3 Staff costs and numbers	2019	2018
	£	£
Gross salaries	394,980	427,270
Social security costs	30,218	37,944
Pensions	14,491	17,026
	<u>439,689</u>	<u>482,240</u>

The average number employees during the year was 18, being an average of 16 full time equivalent (2018: 21,19 FTE). There were no employees with emoluments above £60,000.

Basis Yorkshire Ltd

Notes to the accounts continued

for the year ended 30 September 2019

4 Restricted funds	Balance b/f (Restated)	Incoming	Outgoing	Transfers	Balance c/f
	£	£	£	£	£
New Futures	7,550	16,717	24,267	-	-
Children in Need	10,141	38,616	48,757	-	-
Children's Services	-	45,000	45,000	-	-
Sexual Health	-	37,264	37,264	-	-
Lionesses	8,908	7,447	14,477	-	1,878
Winter Warmth	-	5,000	5,000	-	-
Time Too	27,401	29,346	56,747	-	-
ISVA/IDVA	10,000	20,000	30,000	-	-
Women's Lives Leeds	-	18,460	18,460	-	-
Intensive Support	-	44,844	44,844	-	-
NHS/CCG Health Advocacy	22,500	45,000	45,000	-	22,500
Tudor Trust -Housing	20,833	50,000	50,000	-	20,833
Evans Cornish	3,601	-	3,601	-	-
Leeds Boys	14,667	-	14,667	-	-
Tampon Tax	-	7,858	7,858	-	-
Hull CSE	-	7,283	7,283	-	-
Big Change	-	2,500	2,500	-	-
Touchstone	-	18,490	18,490	-	-
Ministry Of Justice	-	25,452	21,668	-	3,784
Jimbo's Fund	-	19,989	19,989	-	-
Lloyds	-	25,000	25,000	-	-
Esmee Fairbairn	-	49,982	49,982	-	-
	<u>125,601</u>	<u>514,248</u>	<u>590,854</u>	<u>-</u>	<u>48,995</u>

Fund name

Purpose of restriction

New Futures	Funding for direct 1-2-1 support for adult sex workers and management
Children in Need	Provision of 1-2-1 service for young people in Leeds experiencing CSE
Children's Services	Provision of 1-2-1 service for young people in Leeds experiencing CSE
Sexual Health	Provision of sexual health services to sex workers in Leeds
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
ISVA/IDVA	Direct service provision 1-2-1 to adult sex workers experiencing sexual or domestic abuse/violence
Women's Lives Leeds	Provision of direct 1-2-1 support to women with multiple and complex needs
Intensive Support	Provision of additional support for sex worker with additional complex needs
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
Tampon Tax	Supporting women with lived experience of sexual exploitation
Hull CSE	Provision of 1-2-1 service for young people in Hull experiencing CSE
Big Change	Support for individuals who are homeless
Touchstone	Funding for direct 1-2-1 support for adult sex workers and management
Ministry Of Justice	Direct service provision 1-2-1 to adult sex workers experiencing sexual or domestic abuse/violence
Jimbo's Fund	Towards the management salary
Lloyds	Towards the CEO salary
Esmee Fairbairn	Towards the CEO salary

Whilst there are a number of balances remaining on restricted funds at the year end, these relate to timing and the application of the Charities SORP regarding income recognition. All of the projects funded by restricted grants remain on budget.

Basis Yorkshire Ltd
Notes to the accounts continued
for the year ended 30 September 2019

4 Designated funds	Balance b/f £	Incoming £	Outgoing £	Transfers £	Balance c/f £
Future development fund	41,000	-	10,100	15,000	45,900
Contingency fund	75,000	-	-	-	75,000
	<u>116,000</u>	<u>-</u>	<u>10,100</u>	<u>15,000</u>	<u>120,900</u>

Expenditure from the future development fund consisted mostly of: Legal costs £5,500, New Team Leader staff costs £3,000, Salary cost of living increases £1,600.

5 Tangible assets

Cost

	Office equipment £	Fixtures and fittings £	Total £
At 1 October 2018	26,606	9,351	35,957
Additions	-	-	-
At 30 September 2019	<u>26,606</u>	<u>9,351</u>	<u>35,957</u>

Depreciation

At 1 October 2018	25,884	7,757	33,641
Charge for year	575	413	988
At 30 September 2019	<u>26,459</u>	<u>8,170</u>	<u>34,629</u>

Net book value

At 30 September 2019	<u>147</u>	<u>1,181</u>	<u>1,328</u>
At 30 September 2018	<u>722</u>	<u>1,594</u>	<u>2,316</u>

6 Debtors and prepayments

	2019 £	2018 £
Debtors	42,719	20,344
Prepayments	13,832	17,051
Accrued income	<u>33,474</u>	<u>39,261</u>
	<u>90,025</u>	<u>76,656</u>

7 Creditors and accruals

	2019 £	2018 (Restated) £
Credit card account	931	471
Creditors	11,593	4,214
Accruals	5,399	8,904
Deferred income	<u>35,770</u>	<u>11,211</u>
	<u>53,693</u>	<u>24,800</u>

Basis Yorkshire Ltd

Notes to the accounts continued

for the year ended 30 September 2019

8 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 £42,200 (2018 £41,920).

Trustee remuneration

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

Trustee expenses

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

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

9 Operating leases

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	60,000
Over five years from the balance sheet date	-
	<u>80,000</u>

10 Non-adjusting events after the end of the reporting period

At the time of approving the accounts the trustees reviewed the financial position of the charity in light of the financial effects of the coronavirus.

Whilst no material uncertainties were identified that would cast doubt over the ability of the charity to continue as a going concern, the trustees anticipate a loss in income from training activities in the current accounting period of approximately £8,000 and additional expenditure of approximately £10,000 to support service users through the coming months.

Basis Yorkshire Ltd

Notes to the accounts continued

for the year ended 30 September 2019

11 Changes to Statement of Financial Activities

A decision was taken at the year ended 30 September 2019 to review the approach taken to income recognition and deferred income relating to grants received by the charity; in particular in establishing the point at which entitlement occurs in accordance with the definition in the Charities SORP FRS102.

This review has resulted in the charity increasing the amount of income recognised in the year. Since the effect of making this change is material and affects the figures in prior periods, the previous year's figures have been corrected in accordance with FRS102 para 10.21.

As can be seen, the effect on unrestricted funds is not material, the majority of the changes relating to restricted fund balances.

Grants, donations and contracts	2018 £
Original figure in statutory accounts year ended 30 September 2018	642,473
Add deferred income (September 2018 year end)	126,477
Deduct deferred income (September 2017 year end)	<u>(126,408)</u>
Amended total	<u>642,542</u>

Fund balances brought forward at 1 October 2017	
Original figure in statutory accounts September 2018	132,581
Add deferred income (September 2017 year end)	<u>126,408</u>
Amended total	<u>258,989</u>

Fund balances brought forward at 1 October 2018	
Original figure in statutory accounts September 2018	133,209
Add deferred income (September 2018 year end)	<u>126,477</u>
Amended total	<u>259,686</u>

Creditors and accruals at 30 September 2018	
Original figure in statutory accounts September 2018	151,277
Deduct deferred income (September 2018 year end)	<u>(126,477)</u>
Amended total	<u>24,800</u>

Effect of change on fund balances as reported at 30 September 2018

	Unrestricted funds £	Restricted funds £	Total funds £
Original balances in statutory accounts September 2018	131,614	1,595	133,209
Add deferred income (September 2018 year end)	<u>2,471</u>	<u>124,006</u>	<u>126,477</u>
Amended total	<u>134,085</u>	<u>125,601</u>	<u>259,686</u>

Basis Yorkshire Ltd

Statement of Financial Activities including comparatives for all funds (including summary income and expenditure account) for the year ended 30 September 2019

	2019 Unrestricted funds £	2018 Unrestricted funds £	2019 Restricted funds £	2018 Restricted funds £	2019 Total funds (Restated) £	2018 Total funds (Restated) £
Income						
Grants, donations and contracts	18,728	21,397	513,505	621,145	532,233	642,542
Sales and fees	32,490	44,510	743	323	33,233	44,833
Bank interest	129	54	-	-	129	54
Total income	51,347	65,961	514,248	621,468	565,595	687,429
Expenditure						
Salaries, NI and pensions	931	23,894	438,758	458,346	439,689	482,240
Recruitment	-	1,793	986	3,399	986	5,192
Staffing Costs	502	3,092	4,467	4,347	4,969	7,439
Travel	7,304	3,127	22,905	35,142	30,209	38,269
Clients counselling and other costs	-	1,653	26,777	23,068	26,777	24,721
Contraception and sexual health	6,583	-	144	3,824	6,727	3,824
Outreach van costs	4,539	5,512	70	-	4,609	5,512
Advertising and promotion	1,353	3,638	2,739	2,358	4,092	5,996
Telephone and internet	1,025	2,112	10,559	7,814	11,584	9,926
Training and conferences	10,998	10,424	1,428	2,940	12,426	13,364
Rent	-	-	24,034	25,826	24,034	25,826
Room hire	120	264	443	5,310	563	5,574
Utilities and service charges	325	-	3,162	4,542	3,487	4,542
Repairs and maintenance	-	-	5,805	4,274	5,805	4,274
Insurance	-	517	8,894	6,858	8,894	7,375
Accountancy	2,160	2,160	-	-	2,160	2,160
Legal and professional fees	113	6,300	26,376	4,706	26,489	11,006
Project evaluation fees	3,255	-	-	15,808	3,255	15,808
Depreciation	988	988	-	-	988	988
Other administrative costs	-	614	13,307	12,082	13,307	12,696
Total expenditure	40,196	66,088	590,854	620,644	631,050	686,732
Net income / (expenditure)	11,151	(127)	(76,606)	824	(65,455)	697
Fund balances brought forward	134,085	134,212	125,601	124,777	259,686	258,989
Fund balances carried forward	145,236	134,085	48,995	125,601	194,231	259,686