

GASPED

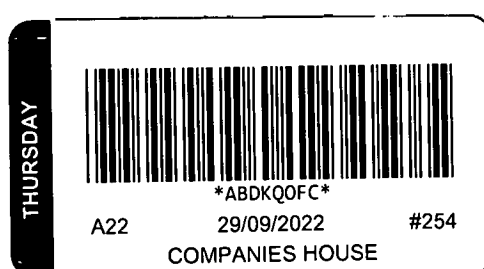
Charity number 1072174

A company limited by guarantee number 03580793

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



'Greater Awareness and Support for People Encountering Drugs'



**Annual Report and Financial Statements
for the year ended 31 December 2021**

Contents	Page
Trustees' report	2 to 4
Examiner's report	5
Statement of financial activities	6
Balance sheet	7
Notes to the accounts	8 to 11
Detailed statement of financial activities	12

GASPED

Trustees' report for the year ended 31 December 2021

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

Name	Position	Dates
Damien Betts	Chair	
Joan Hirst	Treasurer	Resigned 11 April 2022
Peter Barrett	Vice chair	Resigned 31 August 2021
Mirban Hussain		
Michael McGonnel		Resigned 2 March 2022
John Wright		
Jane Richardson		
Diana Sanha		Appointed 1 December 2021
Kemi Dawodu		Appointed 1 December 2021
Zafar Iqbal		Appointed 1 December 2021
Rohie Njie		Appointed 1 December 2021
Charity number	1072174	Registered in England and Wales
Company number	03580793	Registered in England and Wales

Registered and principal address

5 - 5a Cheapside
Wakefield
WF1 2SD

Independent examiner

Fakhra Akhtar ACCA
B M Howarth Limited
Metic House
Ripley Drive
Normanton
WF6 1QT

Bankers

HSBC Bank plc
Market Place
Dewsbury
WF13 1DH

Structure, governance and management

The charity is a company limited by guarantee and was formed on 12 June 1998. It is governed by a memorandum and articles of association as amended on 2 July 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

To advance the education of the public and raise awareness about addictive behaviours, mental health and domestic abuse by providing non-judgemental supportive services to encourage those who use them to grow in confidence and raise to the challenges they face.

The charity's main activities

Gasped provides information, education, advice and support to the public and raise awareness about addictive behaviours, mental health and domestic abuse by providing non-judgemental supportive services to encourage people to grow in confidence and raise to the challenges they face. Services include counselling, complimentary therapies, creative and social activities and education.

GASPED

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

Public benefit statement

In setting our objectives and planning our activities our trustees have given serious consideration to the Charity Commission's general guidance on public benefit and in particular the advancement of education for people affected by drugs and alcohol.

Achievements and performance

Pre Covid-19, Gasped were delivering emotional support (advice, information counselling and group support) throughout the district at Community centres, Medical Centres and at Town Halls. Gasped redoubled its efforts in delivering support services outside the city centre due to recognising the growing disparities in mental health support between the least and most deprived communities in the District. Gasped therefore focussed its efforts on working among the more deprived communities as recognised by the Index of Multiple Deprivation.

Gasped continued to deliver emotional support throughout all the lock downs, via telephone and zoom, we are grateful to receive a letter from the Lord Lieutenant of West Yorkshire for continuing to deliver support through the first lock down. This support is still being continued post Covid-19.

Gasped policy of late night working has enabled Gasped to keep a waiting list for counselling to days, enabling people to access emotional support when they need it.

Gasped are very pleased with the partnership with Touchstone Leeds and Spectrum People in the delivery of a Safe Space contract from CCG, the contract started in October 2020 for 2 years with an option for another year.

Gasped are very proud of our contribution in delivering the PEAT project along with Reflections Castleford, and The Career Cabin (now changed to the Community Cabin Foundation), working with people to enable them to move closer to the jobs market. Due to the positive results, the project has now been extended to March 2022.

Gasped started delivering counselling services for 16-25 age group who live in the West Wakefield District in November 2021. This is known as the SELPH project funded by the NHS. Gasped are working with Wakefield Youth Association to help to provide emotional support for the youth of Wakefield looking for employment. This project has since been extended to March 2025.

During 2021 Gasped have also started providing practical support for victims of domestic abuse who describe themselves as male. Funding by West Yorkshire police will be extended past the initial date of May 2024 based on the results.

A lottery bid was submitted in October 2021 to the lottery community fund for a project 'Man Matters'. This bid requested for funding for 3 years to deliver practical and emotional support for anyone who describes themselves as an adult male and lives in the Wakefield District.

Covid-19 and going concern

Covid-19 has brought benefits to Gasped, it has released funding which has contributed towards our sustainability however Gasped has identified a serious need for emotional support for people living and suffering with loss due to Covid-19.

The trustees have reassessed the charity's ability to continue for at least 12 months from the date that the accounts are approved and conclude that no material uncertainties exist that cast significant doubt on the charity's ability to continue as a going concern.

GASPED

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

Financial review

The net expenditure for the year was £23,612, including net expenditure of £1,581 on unrestricted funds and net expenditure of £22,031 on restricted funds.

Reserves policy

The charity's free reserves at the year-end were £46,270.

The trustees aim to maintain sufficient reserve funds to cover 3 months operating expenditure in order to protect the charity from any unexpected event which requires additional spending.

Statement of trustees' responsibilities

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

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

select suitable accounting policies and apply them consistently;

observe the methods and principles in the Charities SORP;

make judgements and estimates that are reasonable and prudent;

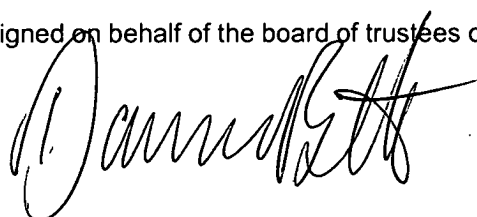
state whether applicable UK accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;

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

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

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

Signed on behalf of the board of trustees on 21/09/2022

A handwritten signature in black ink, appearing to read 'Damien Betts', written over a horizontal line.

Damien Betts (Trustee)

GASPED

Independent examiner's qualified report to the trustees of GASPED

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

Responsibilities and basis of report

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

Having satisfied ourselves 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, we report in respect of our examination of your charity's accounts as carried out under section 145 of the Charities Act ('the 2011 Act'). In carrying out our examination we have followed the directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement - matter of concern identified

We have completed our examination. We have identified a matter of concern in relation to the allocation of expenses to restricted funds. Trustees should keep a better record of how the received restricted funds have been distributed and spent. Due to this the allocation of restricted funds expenditure may not be completely accurate.

We confirm that other than the above, no material matters have come to our attention.

We 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.



Fakhra Akhtar ACCA
B M Howarth Limited
Metic House
Ripley Drive
Normanton
WF6 1QT

21 September 2022

GASPED

Statement of Financial Activities

(including summary income and expenditure account)

for the year ended 31 December 2021

	Notes	2021 Unrestricted funds £	2021 Restricted funds £	2021 Total funds £	2020 Total funds £
Income from:					
Grants and donations	(2)	54,560	23,693	78,253	155,077
Contracts		5,286	-	5,286	27,500
Other income		1,135	-	1,135	1,175
Total income		<u>60,981</u>	<u>23,693</u>	<u>84,674</u>	<u>183,752</u>
Expenditure on:					
Salaries and NICs	(3)	41,789	34,192	75,981	57,648
Travel expenses		2,209	410	2,619	5,002
Staff and volunteer training		200	-	200	-
Rent		6,050	4,950	11,000	11,000
Utilities		-	1,311	1,311	1,433
Office administration costs		-	3,697	3,697	4,035
Printing, postage and stationery		177	-	177	504
Telephone		1,237	1,012	2,249	1,684
Repairs and maintenance		311	152	463	543
Insurance		1,291	-	1,291	1,034
Professional fees		920	-	920	534
Independent examination		1,200	-	1,200	900
Activities expenditure		250	-	250	1,355
Subscriptions		-	-	-	414
Payroll charges		-	-	-	384
Website costs		-	-	-	235
Consultancy		6,862	-	6,862	34,905
Bank charges		66	-	66	-
Total expenditure		<u>62,562</u>	<u>45,724</u>	<u>108,286</u>	<u>121,610</u>
Net income / (expenditure)		<u>(1,581)</u>	<u>(22,031)</u>	<u>(23,612)</u>	<u>62,142</u>
Fund balances brought forward		<u>47,851</u>	<u>32,520</u>	<u>80,371</u>	<u>18,229</u>
Fund balances carried forward	(4)	<u>46,270</u>	<u>10,489</u>	<u>56,759</u>	<u>80,371</u>

All incoming resources and resources expended derive from continuing activities.

GASPED

Balance sheet

as at 31 December 2021

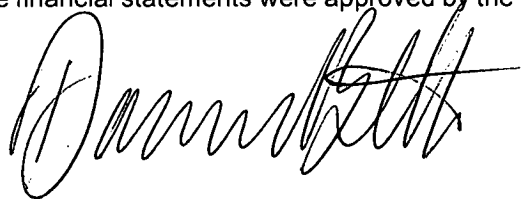
	Notes	2021	2021	2021	2020
		Unrestricted	Restricted	Total	Total
		£	£	£	£
Current assets					
Debtors and prepayments	(5)	594	-	594	2,521
Cash at bank and in hand	(6)	55,341	10,489	65,830	81,672
Total current assets		<u>55,935</u>	<u>10,489</u>	<u>66,424</u>	<u>84,193</u>
Current liabilities:					
amounts falling due within one year					
Creditors and accruals	(7)	9,665	-	9,665	3,822
Total current liabilities		<u>9,665</u>	<u>-</u>	<u>9,665</u>	<u>3,822</u>
Net current assets		<u>46,270</u>	<u>10,489</u>	<u>56,759</u>	<u>80,371</u>
Net assets		<u>46,270</u>	<u>10,489</u>	<u>56,759</u>	<u>80,371</u>
Funds					
Unrestricted funds		46,270	-	46,270	47,851
Restricted funds		-	10,489	10,489	32,520
Total funds		<u>46,270</u>	<u>10,489</u>	<u>56,759</u>	<u>80,371</u>

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

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

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

The financial statements were approved by the board of trustees on 21/09/2022



Damien Betts (Trustee)

GASPED

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

1 Accounting policies

Basis of accounting

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

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

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

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

Going concern

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

Incoming resources

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

Grants and donations

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

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

Expenditure and liabilities

Expenditure is recognised on an accrual basis as a liability is incurred. Liabilities are recognised where it is more likely than not that there is a legal or constructive obligation committing the charity to pay out the resources and the amount of the obligation can be measured with reasonable certainty.

Taxation

As a charity the organisation benefits from rates relief and is generally exempt from income tax and capital gains tax but not from VAT. Irrecoverable VAT is included in the cost of those items to which it relates.

Pensions

The charity operates a defined contribution scheme for the benefit of its employees. The costs of contributions are recognised in the year they are payable.

Fund accounting

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

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

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

GASPED

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

2 Grants and donations

	2021 Unrestricted funds £	2021 Restricted funds £	2021 Total funds £	2020 Total funds £
Nova	-	-	-	16,466
ESF funding	-	-	-	7,880
PEAT	5,148	15,445	20,594	19,730
Wakefield Metropolitan District Council	12,282	-	12,282	16,862
Coalfields Regeneration Trust	582	3,000	3,582	19,474
Screwfix Foundation	-	-	-	3,800
West Yorks Police and Crime Commissioners	-	-	-	11,399
South Yorkshire Community Foundation	-	-	-	9,064
West Yorkshire Community Foundation	32,714	-	32,714	-
National Lottery	-	-	-	39,822
Leeds Community Foundation	-	-	-	9,910
Donations	-	-	-	670
Spooner Charitable Trust	1,000	-	1,000	-
Arnold Clark Automotive	1,000	-	1,000	-
Touchstone	1,312	5,247	6,559	-
CAF21	482	-	482	-
Anglia Giving	40	-	40	-
	<u>54,560</u>	<u>23,693</u>	<u>78,253</u>	<u>155,077</u>

3 Staff costs and numbers

	2021 £	2020 £
Gross salaries	74,685	55,444
Social security costs	42	1,021
Pensions	1,254	1,183
	<u>75,981</u>	<u>57,648</u>

The average number of employees during the year was 5 (2020: 3.1). There were no employees with emoluments above £60,000.

Defined contribution pension scheme

	2021 £	2020 £
Pension charge to profit and loss	<u>1,254</u>	<u>1,183</u>

GASPED

Notes to the accounts continued

for the year ended 31 December 2021

4 Restricted funds	Balance b/f	Incoming	Outgoing	Transfers	Balance c/f
	£	£	£	£	£
Wakefield MDC	472	-	472	-	-
Touchstone	-	5,248	5,248	-	-
Coalfields Regeneration Trust	8,315	3,000	4,626	-	6,689
PEAT	-	15,445	15,445	-	-
Screwfix Foundation	3,800	-	-	-	3,800
WMDC - Capital	6,862	-	6,862	-	-
National Lottery	6,615	-	6,615	-	-
WY Police and Crime Comms.	6,456	-	6,456	-	-
	32,520	23,693	45,724	-	10,489

Fund name	Purpose of restriction
Touchstone	Safe Space Project
Coalfields Regeneration Trust	Partnership with Career Cabin 50% supporting people into employment.
PEAT	Support people back into employment work.
Screwfix Foundation	For repairs to property.
WMDC - Capital	For capital items.
National Lottery	Coronavirus Community Support Fund.
WY Police and Crime Comms.	For work with young people at risk of knife crime and male domestic abuse

5 Debtors and prepayments	2021	2020
	£	£
Prepayments	594	2,521
	594	2,521

6 Cash at bank and in hand	2021	2020
	£	£
Cash at bank and in hand	65,830	81,672
	65,830	81,672

7 Creditors and accruals	2021	2020
	£	£
Accruals	6,872	3,822
PAYE	2,563	-
Pension	230	-
	9,665	3,822

GASPED

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

8 Related party transactions

		2021 £	2020 £
Name of trustee	Legal authority		
Damien Betts	Governing document	11,000	11,000
		<u>11,000</u>	<u>11,000</u>

Damien Betts owns the property at Cheapside and charged the charity with the amounts shown above as rent.

The key management personnel of the charity include the trustees and Chief Officer. The total employee benefits received by the Chief Officer was £17,778 (2020: £16,255).

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

GASPED

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

	2021 Unrestricted funds £	2020 Unrestricted funds £	2021 Restricted funds £	2020 Restricted funds £	2021 Total funds £	2020 Total funds £
Income						
Grants and donations	54,560	20,580	23,693	134,497	78,253	155,077
Contracts	5,286	27,500	-	-	5,286	27,500
Other income	1,135	1,175	-	-	1,135	1,175
Total income	60,981	49,255	23,693	134,497	84,674	183,752
Expenditure						
Salaries and NICs	41,789	17,347	34,192	40,301	75,981	57,648
Travel expenses	2,209	14	410	4,988	2,619	5,002
Staff and volunteer training	200	-	-	-	200	-
Rent	6,050	917	4,950	10,083	11,000	11,000
Utilities	-	180	1,311	1,253	1,311	1,433
Office administration costs	-	-	3,697	4,035	3,697	4,035
Printing, postage and stationery	177	-	-	504	177	504
Telephone	1,237	135	1,012	1,549	2,249	1,684
Repairs and maintenance	311	543	152	-	463	543
Insurance	1,291	-	-	1,034	1,291	1,034
Bank Charges	66	-	-	-	66	-
Professional fees	920	-	-	534	920	534
Independent examination	1,200	-	-	900	1,200	900
Activities expenditure	250	25	-	1,330	250	1,355
Subscriptions	-	-	-	414	-	414
Payroll charges	-	-	-	384	-	384
Website costs	-	-	-	235	-	235
Consultancy	6,862	-	-	34,905	6,862	34,905
Total expenditure	62,562	19,161	45,724	102,449	108,286	121,610
Net income / (expenditure)	(1,581)	30,094	(22,031)	32,048	(23,612)	62,142
Transfers between funds	-	-	-	-	-	-
Net movement in funds	(1,581)	30,094	(22,031)	32,048	(23,612)	62,142
Fund balances brought forward	47,851	17,757	32,520	472	80,371	18,229
Fund balances carried forward	46,270	47,851	10,489	32,520	56,759	80,371