

West Yorkshire Community Accountancy Service CIO

Charity number 1076962

Annual Report and Financial Statements for the year ended 31 March 2023



West Yorkshire Community Accounting Service

West Yorkshire Community Accountancy Service CIO

Annual Report and Financial Statements for the year ended 31 March 2023

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Prepared by West Yorkshire Community Accountancy Service CIO

West Yorkshire Community Accountancy Service CIO

Trustees' report for the year ended 31 March 2023

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
Ian Richardson	Chairman	
Lydia Groenewald		
Dipika Kaushal		
Emma Webster		Resigned 29/11/2022
Ogden Makiwa		
Nigel Sagar		
Rebecca McCormick		
Helen Fahey		
Lucillia Graystone		Appointed 11/05/2022
Richard Warrington		Appointed 29/11/2022
Gary Gordon		
Charity number	1076962	Registered in England and Wales
Registered and principal address	Stringer House 34 Lupton Street Leeds West Yorkshire LS10 2QW	
Bankers	Unity Trust Bank plc Four Brindleyplace Birmingham B1 2JB Cambridge and Counties Bank Charnwood Court 5B New Walk Leicester LE1 6TE Shawbrook Bank Limited Lutea House Warley Hill Business Park The Drive Great Warley Brentwood Essex CM13 3BE	
Independent examiner	Christopher Darwin FCA Thomas Coombs Limited 3365 The Pentagon Century Way Thorpe Park Leeds LS15 8ZB	

West Yorkshire Community Accountancy Service CIO

Trustees' report for the year ended 31 March 2023

Structure, governance and management

The organisation was registered as a Charity on 10th August 1999, under the name of Bradford & Leeds Community Accounting Service, trading as WYCAS. The charity was previously incorporated as a charitable company and converted to a CIO on 29th December 2021. It is governed by a CIO constitution which was amended on the 15th February 2022, when the name was changed to West Yorkshire Community Accountancy Service CIO.

Method of recruitment and appointment of trustees

The trustees are elected to serve for a period of three years. There should be no fewer than 4 and no more than 12 trustees, who can be individuals elected by the members or co-opted by the trustees.

Trustee Induction and Training

All new trustees receive a trustee induction pack with core information about the charity. They also meet with the Chair and the Chief Executive to look at the responsibilities and time commitments of trusteeship. Trustees are informed of relevant training and development opportunities and materials on an ongoing basis and attend at least 2 planning days per year.

Organisational Structure

The charity is managed by a voluntary Trustee Board, which meets on a quarterly basis, and which makes all major policy, strategic, and personnel decisions. Day to day management and service delivery is the responsibility of the Chief Executive who reports to the Board. There is a staff team of 13 (9 of whom are part time). The Finance Manager is responsible for the financial management of the charity. The Chief Accountant is responsible for quality and compliance issues

Risk Management

The trustees have identified and assessed the key risks to which the charity is exposed and are confident that there are systems in place to mitigate them. A corporate risk register is maintained which trustees formally review on a 6 monthly basis. Significant risks to funding have been mitigated in recent years by increasing income from fees and charges. Given the specialised nature of the work we do, inability to recruit and retain staff with the requisite skills (given the highly competitive market) is once again the highest risk the charity faces.

Objectives and activities

The charity's objects

- to advance education through the provision of training in financial and management skills to the public and in particular to those involved with voluntary sector and not-for-profit organisations;
- to promote the effective financial management and administration of not-for-profit organisations in the direct pursuit of their objects.

The charity's main activities

WYCAS provides accountancy services, advice, information, training and support to the voluntary and community sector so that they can be more effective in meeting the needs of their communities. We mostly operate across West Yorkshire, although we are able to work in any part of the country. To deliver these services we have a small team of dedicated and well qualified accounts staff with a wide range of experience in finance and accounts across the public, private and voluntary sector

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.

West Yorkshire Community Accountancy Service CIO

Trustees' report (continued) for the year ended 31 March 2023

Achievements and performance

In total WYCAS supported 611 organisations in 2022/23. This was through the provision of advice, support, training, and services such as preparation and Independent examination of annual accounts. Of the 611 groups, at least 25% had an income of less than £50k per year.

Accounts

The majority of our accounts clients are charities who require the preparation and Independent Examination of their accounts. However we also provide accounts for other forms of non profit organisations, including Community Interest Companies (CICs), Community Benefit Societies, charitable companies. In 2022/23 the total number of end of year accounts produced was 516, with 37 new groups coming to WYCAS for their accounts.

Training

We continued to offer core finance training on topics such as budgeting, reporting, preparing for end of year accounts, and bookkeeping, all free of charge, to groups in West Yorkshire. We work closely with the VCSE infrastructure bodies to ensure that our training offer meets the needs of the sector, and will add in additional topics if requested. We continue to provide an opportunity for finance workers (paid and unpaid) to meet on a quarterly basis to share common issues, get peer support etc., via our Finance Forums.

In addition, we delivered bespoke training sessions for Trustee Boards on financial governance and reporting. We also introduced a new one to one QuickBooks training service, which is especially useful for new staff and organisations using this software for the first time. This has proved popular and enables us to provide specialist support and advice to groups and helps improve their accounting and reporting

During 2022/23 we again gave advice to groups on a number of different issues, including Gift Aid, theatre tax relief schemes, asset transfer, insolvency, CIO conversion, and VAT issues. We also worked with other specialists, eg HMRC, insolvency practitioners, Arts Council England to deliver training on some of these topics. This joint working ensures that groups can access specialist advice at relatively low cost.

We have also worked closely with Yorkshire Funders Forum this year to provide bespoke training to several grant giving bodies on analysing accounts for funding applications. In addition, we have provided specialist advice and support to local authority funders around due diligence. This kind of joint working has benefits for all partners, including groups seeking funding, and helps improve overall standards of financial compliance and management in the sector.

Advice Services

Our advice services are part funded through contracts with the following:

- Calderdale Council , via the VSI Alliance
- Kirklees Council , via TSL Kirklees
- Wakefield Council, via NOVA
- Bradford Council, via Community Action Bradford
- Leeds City Council.

During 2022/23, our team delivered 324 one to one advice sessions to groups and organisations . For group training, 75 participants attended 17 different courses.

West Yorkshire Community Accountancy Service CIO

Trustees' report (continued) for the year ended 31 March 2023

Other Services

QuickBooks

As our QuickBooks online subscription service continues to grow, we have introduced more tailored training and support to clients, to maximise the benefit of online bookkeeping for them.

Bookkeeping and Management Accounts

There continues to be a large demand from groups for bookkeeping services, but there is a shortage of freelance bookkeepers available to meet this, and we can only meet a fraction of the need. We recognise that good bookkeeping is key to ensuring financial resilience for groups, and are working on a more sustainable solution through a new Education and Training project, which we hope to have up and running, funding permitting, in 2023.

Our impact and evaluations

We undertake an annual evaluation each year, and this is sent to any group that we have worked with. In addition we send out an evaluation request with every set of accounts completed. The vast majority of these for 22/23 were once again good/very good, and there have been no formal complaints received in 22/23. Responses to the evaluation identified that training, support and advice given had resulted in improvements in the following areas: Financial record keeping; reporting to funders; financial procedures; financial planning and budgeting; costing for fundraising bids. 168 responses were received.

Comments included:

"how can you improve what does not need improving"

" from our point of view, no changes needed - just please continue - the support is invaluable"

"WYCAS is doing excellent job, improvement not needed"

"very happy with current service"

Organisational developments

In 22/23 we joined the Government Apprenticeship scheme, with 2 of our team enrolling for their ACCA qualifications. This is a major commitment, in terms of time and money, for WYCAS, but is part of a longer term strategy of the Board to develop staff in-house and improve recruitment and retention in a difficult market.

Several of our existing staff chose to reduce their working hours during 2022/23, as part of a planned move to retirement. This inevitably caused difficulties in capacity, as simply replacing like for like, when these are highly experienced charity accountants, is simply not an option. For much of this year, as a result, we were not able to take on any new end of year accounts clients, although demand continued to grow. Our priority has been to maintain the service for existing groups, and to fulfil our advice and support commitments under our local authority contracts.

During the summer of 2022, we were funded through the Leeds University scheme to take on a summer intern, who provided us with useful admin support at a busy time, but also produced a research report on the development of CICs within West Yorkshire, which has proved very useful in deciding our approach to this area of work, which is growing all the time.

West Yorkshire Community Accountancy Service CIO

Trustees' report (continued) for the year ended 31 March 2023

Funders

During 22/23 our five local authority funders in West Yorkshire (Bradford, Calderdale, Kirklees, Leeds and Wakefield) continued to face their own funding challenges. New contracts will come into place in 24/25 for Kirklees and Calderdale local authority contracts and WYCAS will need to review our work in these areas in light of new tender specifications due to come out in 23/24. We are grateful to all our local authority funders for recognising the importance of a VCSE sector that practices good financial management and we look forward to developing our work in this area in the future. Our contract with Wakefield District Housing to deliver accounts services to their Tenants and Residents associations came to an end in August 2022, and we successfully tendered for a new contract from 2022- 2025. A similar contract with Housing Leeds is in place. We have made some changes internally to the way this work is managed and are working more closely with both organisations to help increase the financial capacity of the TRAs.

Partners

We work closely with our West Yorkshire voluntary sector infrastructure partners (Community Action Bradford, Voluntary Sector Alliance in Calderdale, Third Sector Leaders in Kirklees, Voluntary Action Leeds and NOVA in Wakefield) to ensure that voluntary and community groups get the best use of our services. We have also continued to work with organisations such as ACIE, Charity Finance Group, Community Foundations, Arts Council England etc., to ensure that the issues and concerns of small charities are reflected at national level. In 2022/23 one of our senior staff, Simon Bostrom, was appointed convenor of the Small Charities engagement group, as part of the review of the Charity SORP. This was an opportunity to ensure that the realities and difficulties of compliance for small charities in preparing accounts were heard, based on more than 20 years of experience of working with these issues.

In October 2022 we were delighted to be asked to be on the judging panel for the Yorkshire Accountancy awards.

Financial review

The deficit for the year was £38,752 (2022:£36,383). This is due in part to lack of funding from Leeds City Council, as well as the planned deficit to enable investment in the new staff structure and taking on trainees. We anticipate we will be back in surplus by the end of 2024.

Reserves policy

The Board has agreed to maintain reserve funds at sufficient levels in order to allow the smooth operation of the charity's activities. Its policy is to hold free reserves (i.e. unrestricted funds not committed or invested in tangible fixed assets) of between 9 and 12 months of budgeted expenditure, which based on projected expenditure for the 2023/24 financial year equates to between £369,087 and £492,116. At the year end, the level of free reserves was £171,765, which represents 4.3 months' projected expenditure.

Given the ever growing demand for our services, coupled with recruitment difficulties, there is increased pressure on salaries and training budgets. Some of the solutions to these lie in developing more sustainable solutions, and an 'Invest to Save' approach. In the light of this, trustees are comfortable with the current level of reserves.

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Trustees' report (continued) for the year ended 31 March 2023

Going Concern

We have not identified any material uncertainties so significant as to cast doubt over the charity's ability to continue as a going concern.

Statement of trustees' responsibilities

The trustees are responsible for preparing the Trustees report and the financial statements in accordance with the applicable law and UK Accounting Standards.

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 charity. 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)).

Approved by the board of trustees on 31st July 2023.

Signed:



(Trustee)

Name:Ian Richardson.....

Independent Examiner's Report to the Trustees of West Yorkshire Community Accountancy Service CIO

I report to the charity trustees on my examination of the accounts of the charity for the year ended 31st March 2023 which are set out on pages 9 to 15

Responsibilities and basis of report

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

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

Independent examiner's statement

Since the charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the Act. I confirm that I am qualified to undertake the examination because I am a member of ICAEW, which is one of the listed bodies.

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

1. accounting records were not kept in respect of the charity as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 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.

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:...


Chartered Accountant

Christopher Darwin FCA
Thomas Coombs Limited
3365 The Pentagon
Century Way
Thorpe Park
Leeds
LS15 8ZB

Date: 31st July 2023

West Yorkshire Community Accountancy Service CIO
Statement of Financial Activities
(including summary income and expenditure account)
for the year ended 31 March 2023

	Notes	2023 Unrestricted funds £	2023 Restricted funds £	2023 Total funds £	2022 Total funds £
Income from:					
Sales and fees		384,744	-	384,744	327,418
Grants and donations	(2)	-	64,255	64,255	92,742
Bank interest		1,243	-	1,243	838
		-	-	-	-
Total income		385,987	64,255	450,242	420,998
Expenditure on:					
Charitable activities					
Salaries, NiCs and Pensions	(3)	334,301	64,255	398,556	378,526
Associate Fees		17,085	-	17,085	7,857
Direct costs		1,534	-	1,534	2,361
Software for resale		22,309	-	22,309	19,605
Marketing and publicity		1,392	-	1,392	384
Professional membership fees		4,655	-	4,655	4,143
Staff training and development		2,550	-	2,550	1,498
IT Costs		11,367	-	11,367	11,494
Employment costs		1,614	-	1,614	1,935
Phone & Broadband		4,795	-	4,795	6,214
Admin costs		5,487	-	5,487	5,724
Premises costs		9,577	-	9,577	9,802
Governance		6,307	-	6,307	5,902
Depreciation		1,766	-	1,766	1,936
Total expenditure		424,739	64,255	488,994	457,381
Net gains/(losses) on investments		-	-	-	-
Net income / (expenditure)		(38,752)	-	(38,752)	(36,383)
Transfers between funds	(4)	15,000	(15,000)		-
Net movement in funds		(23,752)	(15,000)	(38,752)	(36,383)
Fund balances brought forward		199,280	15,000	214,280	250,663
Fund balances carried forward		175,528	-	175,528	214,280

All incoming resources and resources expended derive from continuing activities.

West Yorkshire Community Accountancy Service CIO
Balance sheet
as at 31 March 2023

	Notes	2023 Unrestricted £	2023 Restricted £	2023 Total £	2022 Total £
Fixed assets					
Tangible assets	(5)	3,763	-	3,763	2,567
Total fixed assets		<u>3,763</u>	<u>-</u>	<u>3,763</u>	<u>2,567</u>
Current assets					
Debtors and prepayments	(6)	33,994	-	33,994	34,360
Cash at bank and in hand		167,513	-	167,513	203,253
Total current assets		<u>201,507</u>	<u>-</u>	<u>201,507</u>	<u>237,613</u>
Current liabilities: amounts falling due within one year					
Creditors and accruals	(7)	29,742	-	29,742	25,900
Total current liabilities		<u>29,742</u>	<u>-</u>	<u>29,742</u>	<u>25,900</u>
Net current assets / (liabilities)		<u>171,765</u>	<u>-</u>	<u>171,765</u>	<u>211,713</u>
Net assets		<u>175,528</u>	<u>-</u>	<u>175,528</u>	<u>214,280</u>
Funds					
Unrestricted funds		175,528	-	175,528	214,280
Restricted funds	(4)	-	-	-	-
Total funds		<u>175,528</u>	<u>-</u>	<u>175,528</u>	<u>214,280</u>

The financial statements were approved by the board of trustees on 31st July 2023

Signed: ...  (Trustee)

Name: Ian Richardson

West Yorkshire Community Accountancy Service CIO

Notes to the accounts

for the year ended 31 March 2023

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, if it is more likely than not that the trustees will receive the resources and the monetary value can be measured with sufficient reliability.

Sales and fee income represents the amounts recoverable for the services provided to clients, excluding value added tax, under contractual obligations which are performed gradually over time. Revenue is recognised when the amount can be reliably measured and it is probable that economic benefits will flow.

If at the balance sheet date, completion of contractual obligations is dependent on external factors (and thus outside the control of the Charity), then revenue is recognised only when the event occurs.

Services provided to clients, which at the financial reporting date have not been billed, are recognised as amounts recoverable on completion.

Revenue recognised in this manner is based on the stage of completion of services rendered, with reference to the billing profile agreed at the beginning of the engagement.

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.

West Yorkshire Community Accountancy Service CIO

Notes to the accounts continued

for the year ended 31 March 2023

Tangible fixed

Tangible fixed assets are stated at cost less depreciation. Depreciation is provided at rates calculated to write off the cost less estimated residual value of each asset over its expected useful life, as follows: Office equipment straight line over 4 years Fixtures and fittings straight line over 5 years

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.

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.

2 Grants and donations

	2023 Unrestricted funds £	2023 Restricted funds £	2023 Total funds £	2022 Total funds £
Community Action Bradford & District (CABAD)	-	21,000	21,000	21,375
Calderdale Alliance (VAC)	-	15,000	15,000	15,000
Participate Projects European Funding	-	1,005	1,005	
Third Sector Leaders	-	10,000	10,000	10,000
Leeds City Council (LCC)	-	-	-	32,766
University of Leeds	-	1,500	1,500	1,601
Nova Wakefield District Council	-	15,750	15,750	12,000
	-			
	<u>-</u>	<u>64,255</u>	<u>64,255</u>	<u>92,742</u>

3 Staff costs and numbers

	2023 £	2022 £
Gross salaries	350,266	337,336
Social security costs	33,413	26,889
Pensions	14,877	14,301
	<u>398,556</u>	<u>378,526</u>

The average number of employees during the year was 13.3, being an average of 11.1 full time equivalent (2022: 12.7, 11 FTE). There were no employees with emoluments above £60,000.

Defined contribution pension scheme

	2023 £	2022 £
Costs of the scheme to the charity for the year	14,877	14,301
Amount of any contributions outstanding at the year end	1,066	1,365

West Yorkshire Community Accountancy Service CIO
Notes to the accounts continued
for the year ended 31 March 2023

4 Restricted funds	Balance b/f £	Incoming £	Outgoing £	Transfers £	Balance c/f £
CABAD	-	21,000	21,000	-	-
Calderdale Alliance	15,000	15,000	15,000	(15,000)	-
Keighley CLLD	-	1,005	1,005	-	-
Third Sector Leaders	-	10,000	10,000	-	-
Leeds City Council (LCC)	-	-	-	-	-
University of Leeds	-	1,500	1,500	-	-
Nova Wakefield District Council	-	15,750	15,750	-	-
	-	-	-	-	-
	-	-	-	-	-
	<u>15,000</u>	<u>64,255</u>	<u>64,255</u>	<u>(15,000)</u>	<u>-</u>

Fund name	Purpose of restriction
CABAD	Towards the cost of Community Accountancy services in Bradford
Calderdale Alliance	Towards the cost of Community Accountancy services in Calderdale
Third Sector Leaders	Towards the cost of Community Accountancy services in Kirklees
Leeds City Council (LCC)	Towards the cost of Community Accountancy services in Leeds
Nova Wakefield District Council	Towards the cost of Community Accountancy services in Wakefield
University of Leeds	Towards the cost of a summer intern
Keighley CLLD	Towards the cost of Community Accountancy services in Keighley as part of the participate project.
Transfers	This amount, in agreement with the funder, was moved from restricted to unrestricted funding

5 Tangible assets	Fixtures & fittings £	Office equipment £	Total £
<u>Cost</u>			
At 1 April 2022	1,001	6,939	7,940
Additions	1,267	1,695	2,962
Disposals	-	-	-
At 31 March 2023	<u>2,268</u>	<u>8,634</u>	<u>10,902</u>
<u>Depreciation</u>			
At 1 April 2022	531	4,842	5,373
Charge for year	451	1,315	1,766
At 31 March 2023	<u>982</u>	<u>6,157</u>	<u>7,139</u>
<u>Net book value</u>			
At 31 March 2023	<u>1,286</u>	<u>2,477</u>	<u>3,763</u>
At 31 March 2022	<u>470</u>	<u>2,097</u>	<u>2,567</u>

West Yorkshire Community Accountancy Service CIO

Notes to the accounts continued

for the year ended 31 March 2023

6 Debtors and prepayments	2023	2022
	£	£
Trade Debtors	27,753	27,893
Prepayments	3,671	5,227
Other debtors	2,570	1,240
	<u>33,994</u>	<u>34,360</u>

7 Creditors and accruals	2023	2022
	£	£
Trade creditors	6,205	4,361
Fees received in advance	5,388	5,693
Accruals	750	750
Taxation and social security	17,057	13,374
Other creditors	342	1,722
	<u>29,742</u>	<u>25,900</u>

8 Trustee remuneration and benefits

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

9 Trustee expenses

During the year one trustees was paid a total of £33 in respect of travel (previous year: no expenses were paid).

10 Independent examiner fees

The fees payable to the independent examiner are £750 (2022: £770).

11 Other related party transactions

The payroll is administered by Bradford Community Payroll and Accounts, a subsidiary of Bradford Community and Voluntary Service, who are members of WYCAS and approve the appointment of trustees. Payroll fees in the year amounted to £1,544 (2022: £1,700).

The charity occupies its premises on commercial terms, with rent of £9,577 (2022: £9,702) being paid. The premises are owned by Voluntary Action – Leeds, who are entitled to appoint a representative to the board of the charity.

The charity received funding from Nova Wakefield District who are members of WYCAS and approve the appointment of trustees. The funding awarded to the charity in the year was £15,750 (2022: £12,000).

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 £32,788 (2022: £34,122).

West Yorkshire Community Accountancy Service CIO
Statement of Financial Activities including comparatives for all funds
(including summary income and expenditure account)
for the year ended 31 March 2023

	2023 Unrestricted funds £	2022 Unrestricted funds £	2023 Restricted funds £	2022 Restricted funds £	2023 Total funds £	2022 Total funds £
Income						
Sales and fees	384,744	327,418	-	-	384,744	327,418
Grants and donations	-	-	64,255	92,742	64,255	92,742
Bank interest	1,243	838	-	-	1,243	838
	-	-	-	-	-	-
Total income	385,987	328,256	64,255	92,742	450,242	420,998
Expenditure						
Salaries, NiCs and Pensions	334,301	297,554	64,255	80,972	398,556	378,526
Associate Fees	17,085	5,817	-	2,040	17,085	7,857
Direct costs	1,534	1,907	-	454	1,534	2,361
Software for resale	22,309	19,605	-	-	22,309	19,605
Marketing and publicity	1,392	384	-	-	1,392	384
Professional membership fees	4,655	4,143	-	-	4,655	4,143
Staff training and development	2,550	315	-	1,183	2,550	1,498
IT Costs	11,367	9,083	-	2,411	11,367	11,494
Employment costs	1,614	1,578	-	357	1,614	1,935
Phone & Broadband	4,795	4,911	-	1,303	4,795	6,214
Admin costs	5,487	4,848	-	876	5,487	5,724
Premises costs	9,577	7,768	-	2,034	9,577	9,802
Governance	6,307	4,790	-	1,112	6,307	5,902
Depreciation	1,766	1,936	-	-	1,766	1,936
Total expenditure	424,739	364,639	64,255	92,742	488,994	457,381
Net gains/(losses) on investments	-	-	-	-	-	-
Net income / (expenditure)	(38,752)	(36,383)	-	-	(38,752)	(36,383)
Transfers between funds	15,000	5,000	(15,000)	(5,000)	-	-
Net movement in funds	(23,752)	(31,383)	(15,000)	(5,000)	(38,752)	(36,383)
Fund balances brought forward	199,280	230,663	15,000	20,000	214,280	250,663
Fund balances carried forward	175,528	199,280	-	15,000	175,528	214,280