

# **West Yorkshire Community Accountancy Service CIO**

Charity number 1076962

## **Annual Report and Financial Statements**

**for the year ended 31 March 2024**

# WYCAS

COMMUNITY ACCOUNTING  
WEST YORKSHIRE

# **West Yorkshire Community Accountancy Service CIO**

## **Annual Report and Financial Statements for the year ended 31 March 2024**

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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 2024**

#### **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:

<b>Name</b>	<b>Position</b>	<b>Dates</b>
Ian Richardson	Chairman	
Lydia Groenewald		
Dipika Kaushal		
Ogden Makiwa		
Nigel Sagar		
Rebecca McCormick		
Helen Fahey		
Lucillia Graystone		
Richard Warrington		
Gary Gordon		

<b>Charity number</b>	1076962	Registered in England and Wales
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#### **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

#### **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 2024**

### **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 strategic 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

## **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.

## **West Yorkshire Community Accountancy Service CIO**

### **Trustees' report (continued) for the year ended 31 March 2024**

#### **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.

#### **Achievements and Performance**

In total WYCAS supported 587 organisations in 2023/24. This was through the provision of advice, support, training, and services such as preparation and Independent Examination of annual accounts.

#### **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 not-for-profit organisations, including Community Interest Companies (CICs), Community Benefit Societies, charitable companies. In 2023/24 the total number of end of year accounts produced was 482.

#### **Training & Advice Services**

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 continue to deliver our one to one QuickBooks training service, which is especially useful for new staff and organisations using this software for the first time. Our free monthly cashbook training sessions are always popular and, together with the free cashbook resource, provides groups with a solid basis on which to keep account of spending and income, particularly in respect of restricted funding.

During 2023/24 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 to deliver training and access resources on some of these topics. This joint working ensures that groups can access specialist advice at relatively low cost.

We have again worked closely with Yorkshire Funders Forum this year to provide bespoke training to several grant giving bodies on analysing accounts for funding applications. 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.

## **West Yorkshire Community Accountancy Service CIO**

### **Trustees' report (continued) for the year ended 31 March 2024**

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 2023/24, our team delivered 268 one to one advice sessions to 178 groups and organisations

#### **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**

Demand for bookkeeping and management accounts as a service has reduced this year, but we know that groups still struggle to recruit staff and volunteers who can provide this function internally. We recognise that good bookkeeping is key to ensuring financial resilience for groups and we are hoping to launch our new Education and Training project, (now called ABACUS) later in 2024, to help provide solutions for groups that are struggling.

##### **Our Impact and Evaluations**

Each set of accounts and training session that we do is accompanied by an evaluation form, so that we can continue to get feedback and improve our services. The vast majority of these for 23/24 were once again good/very good, and there have been no formal complaints received in 23/24 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.

Comments included:

*"We are very happy with the service. It makes such a difference knowing the people who are dealing with our accounts.*

*I feel much more confident about preparing year end accounts.*

*Excellent service as always*

*I've learnt so much and it's greatly improved my confidence with accounts.*

*I wish I had done this training ten years ago! "*

## **West Yorkshire Community Accountancy Service CIO**

### **Trustees' report (continued) for the year ended 31 March 2024**

#### **Organisational Developments**

In 23/24 our 2 trainee accountants continued to study for their ACCA and AAT qualifications. The former is being part funded through the Government Apprenticeship scheme, and this has been a learning curve for all involved. As part of developing our training offer, we will be seeking to become an ACCA accredited employer in 24/25.

With the retirement of a long standing member of staff, we took the opportunity to create a Community Accountant post that is aimed at Community Interest Company (CIC) accounts only. This fits well with the growth of CICs, the move towards more social enterprises, and the introduction of the new 'Business for Good' project across West Yorkshire

We were also pleased to link with Leeds City College, working with them to take on regular T Level placements in future years, raising awareness of charity accounting as a future career opportunity.

During this period we redeveloped our website to make it more user friendly and modern, and are also now able to better monitor usage and downloads of key resources.

We identified 2 areas of policy (Environmental Sustainability and Equality, Diversity and Inclusion) that would be developed via joint working groups of trustees and staff. There has been considerable work put into these and they will report later in 2024.

#### **Funders**

During 23/24 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 in 25/26 for Calderdale - WYCAS will be working closely with our infrastructure partners to be part of delivering services under these contracts. We continue to work with Leeds City Council to access additional funds outside of the main infrastructure contract, and we were disappointed that the Bradford local authority contract was terminated a year early, despite a 3 year contract being in place. The latter left us (and our other partners) in a difficult situation, but there are helpful discussions on going with Yorkshire Funders Forum members to fill this gap in the short term, to enable us to continue to provide services within the Bradford area. The new contract with Wakefield District Housing to deliver accounts services to their Tenants and Residents associations is working well, and a similar one with Leeds Housing is continuing into 24/25.

#### **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, Charity Tax Group etc., Forum Central in Leeds, and Community First Yorkshire (covering North Yorkshire) to ensure that the issues and concerns of small charities are reflected at regional and national level.

**West Yorkshire Community Accountancy Service CIO**  
**Trustees' report (continued) for the year ended 31 March 2024**

**Financial review**

The deficit for the year was £18,446. This was mainly due to the reduction in local authority funding, especially from Leeds City Council. Replacement funding is being sought for 24/25 to address this. In addition, we are continuing to review capacity and fees, helped by the introduction of new accounting software. Demand remains high, and we are confident that the deficit will be significantly reduced in the coming year.

**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 2024/25 financial year equates to between £395,795 and £527,727. At the year end, the level of free reserves was £154,162 which represents 3.4 months' projected expenditure. Clearly this is an ambitious level of reserves given the increased and unexpected cuts to local authority funding. Trustees will continue to strive for the 9 – 12 months levels, but will keep the policy under review in 24/25.

**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 30th October 2024.



Signed: ..... (Ian Richardson, Chair of Trustees )



## **West Yorkshire Community Accountancy Service CIO**

### **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 31 March 2024, which are set out on pages 9 to 15.

#### **Responsibilities and basis of report**

As the charity 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 as carried out under section 145 of the 2011 Act. 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 fellow of a body listed in section 145 of the 2011 Act.

I confirm that I am qualified to undertake the examination because I am a member of 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 Charities 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.

  
Chartered Accountant

Signed: .....

Date: 30th October 2024

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

**West Yorkshire Community Accountancy Service**  
**Statement of Financial Activities**  
(including summary income and expenditure account)  
for the year ended 31 March 2024

	Notes	2024	2024	2024	2023
		Unrestricted	Restricted	Total	Total
		funds	funds	funds	funds
		£	£	£	£
<b>Income from:</b>					
Sales and fees		390,046	-	390,046	384,744
Grants and donations	(2)	-	63,977	63,977	64,255
Bank interest		2,323	-	2,323	1,243
<b>Total income</b>		<u>392,369</u>	<u>63,977</u>	<u>456,346</u>	<u>450,242</u>
<b>Expenditure on:</b>					
Salaries, NICs and Pensions	(3)	310,484	63,977	374,461	398,556
Associate fees		13,502	-	13,502	17,085
Direct costs		508	-	508	1,534
Software for resale		28,780	-	28,780	22,309
Marketing and publicity		86	-	86	1,392
Professional membership fees		4,527	-	4,527	4,655
Staff training and development		2,436	-	2,436	2,550
IT costs		13,036	-	13,036	11,367
Employment costs		2,544	-	2,544	1,614
Phone & Broadband		4,910	-	4,910	4,795
Admin costs		8,488	-	8,488	5,487
Premises costs		18,750	-	18,750	9,577
Governance		899	-	899	6,307
Depreciation		1,865	-	1,865	1,766
<b>Total expenditure</b>		<u>410,815</u>	<u>63,977</u>	<u>474,792</u>	<u>488,994</u>
Net gains/(losses) on investments					
<b>Net income / (expenditure)</b>		<u>(18,446)</u>	<u>-</u>	<u>(18,446)</u>	<u>(38,752)</u>
<b>Transfers between funds</b>					
<b>Net movement in funds</b>		<u>(18,446)</u>	<u>-</u>	<u>(18,446)</u>	<u>(38,752)</u>
<b>Fund balances brought forward</b>		<u>175,528</u>	<u></u>	<u>175,528</u>	<u>214,280</u>
<b>Fund balances carried forward</b>	(4)	<u>157,082</u>	<u>-</u>	<u>157,082</u>	<u>175,528</u>

All incoming resources and resources expended derive from continuing activities.

# West Yorkshire Community Accountancy Service CIO

## Balance sheet

as at 31 March 2024

	Notes	2024 Unrestricted £	2024 Restricted £	2024 Total £	2023 Total £
<b>Fixed assets</b>					
Tangible assets	(5)	2,920	-	2,920	3,763
<b>Total fixed assets</b>		<u>2,920</u>	<u>-</u>	<u>2,920</u>	<u>3,763</u>
<b>Current assets</b>					
Debtors and prepayments	(6)	39,010	-	39,010	33,994
Cash at bank and in hand		141,242	-	141,242	167,513
<b>Total current assets</b>		<u>180,252</u>	<u>-</u>	<u>180,252</u>	<u>201,507</u>
<b>Current liabilities:</b>					
<b>amounts falling due within one year</b>					
Creditors and accruals	(7)	26,090	-	26,090	29,742
<b>Total current liabilities</b>		<u>26,090</u>	<u>-</u>	<u>26,090</u>	<u>29,742</u>
<b>Net current assets / (liabilities)</b>		<u>154,162</u>	<u>-</u>	<u>154,162</u>	<u>171,765</u>
<b>Net assets</b>		<u>157,082</u>	<u>-</u>	<u>157,082</u>	<u>175,528</u>
<b>Funds</b>					
Unrestricted funds		157,082	-	157,082	175,528
Restricted funds		-	-	-	-
<b>Total funds</b>		<u>157,082</u>	<u>-</u>	<u>157,082</u>	<u>175,528</u>

Approved by the board of trustees on 30th October 2024.



Signed: ..... (Ian Richardson, Chair of Trustees )

# **West Yorkshire Community Accountancy Service CIO**

## **Notes to the accounts**

### **for the year ended 31 March 2024**

#### **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.

# West Yorkshire Community Accountancy Service CIO

## Notes to the accounts continued

### for the year ended 31 March 2024

#### 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 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

	2024 Unrestricted funds £	2024 Restricted funds £	2024 Total funds £	2023 Total funds £
Community Action Bradford & District(CABAD)	-	21,561	21,561	21,000
Calderdale VSI Alliance	-	15,000	15,000	15,000
Participate Projects European Funding	-			1,005
Third Sector Leaders Kirklees	-	10,000	10,000	10,000
University of Leeds	-			1,500
Nova Wakefield	-	17,416	17,416	15,750
	-			
	<u>-</u>	<u>63,977</u>	<u>63,977</u>	<u>64,255</u>

## 3 Staff costs and numbers

	2024 £	2023 £
Gross salaries	338,229	350,266
Social security costs	20,763	33,413
Pensions	15,469	14,877
	<u>374,461</u>	<u>398,556</u>

The average number of employees during the year was 13, being an average of 9.9 full time equivalent (2023: 13.3, 10.4 FTE). There were no employees with emoluments above £60,000.

**West Yorkshire Community Accountancy Service CIO**  
**Notes to the accounts continued**  
**for the year ended 31 March 2024**

<b>Defined contribution pension scheme</b>	<b>2024</b>	<b>2023</b>
	£	£
Costs of the scheme to the charity for the year	15,469	14,877
Amount of any contributions outstanding at the year end	-	1,365

<b>4 Restricted funds</b>	<b>Balance b/f</b>	<b>Incoming</b>	<b>Outgoing</b>	<b>Transfers</b>	<b>Balance c/f</b>
	£	£	£	£	£
CABAD	-	21,561	21,561	-	-
Calderdale VSI Alliance		15,000	15,000		-
Third Sector Leaders Kirklees	-	10,000	10,000	-	-
Nova Wakefield	-	17,416	17,416	-	-
	-	-	-	-	-
	-	63,977	63,977	-	-

<b>Fund name</b>	<b>Purpose of restriction</b>
CABAD	Towards the cost of Community Accountancy services in Bradford
Calderdale VSI Alliance	Towards the cost of Community Accountancy services in Calderdale
Third Sector Leaders Kirklees	Towards the cost of Community Accountancy services in Kirklees
Nova Wakefield	Towards the cost of Community Accountancy services in Wakefield

<b>5 Tangible assets</b>	<b>Fixtures and fittings</b>	<b>Office equipment</b>	<b>Total</b>
<u><b>Cost</b></u>	£	£	£
At 1 April 2023	2,268	8,634	10,902
Additions	-	1,022	1,022
Disposals	-	-	-
At 31 March 2024	2,268	9,656	11,924
<u><b>Depreciation</b></u>			
At 1 April 2023	982	6,157	7,139
Charge for year	344	1,521	1,865
At 31 March 2024	1,326	7,678	9,004
<u><b>Net book value</b></u>			
At 31 March 2024	942	1,978	2,920
At 31 March 2023	1,286	2,477	3,763

**West Yorkshire Community Accountancy Service CIO**  
**Notes to the accounts continued**  
**for the year ended 31 March 2024**

<b>6 Debtors and prepayments</b>	2024	2023
	£	£
Trade Debtors	33,475	27,753
Prepayments	3,989	3,671
Accrued income	-	-
Other debtors	1,546	2,570
	<u>39,010</u>	<u>33,994</u>

<b>7 Creditors and accruals</b>	2024	2023
	£	£
Trade Creditors	5,191	6,205
Fees Received in Advance	4,843	5,388
Accruals	850	750
Taxation and social security	15,206	17,057
Other creditors	-	342
	<u>26,090</u>	<u>29,742</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 two trustees were paid a total of £192 in respect of travel (previous year: £33 for travel)

**10 Other related party transactions**

The charity received funding from CABAD who are members of WYCAS. The funding awarded to the charity in the year was £21,561 (Previous Year: £21,000).

The payroll is administered by Bradford Community Payroll and Accounts, a subsidiary of CABAD, who are members of WYCAS. Payroll fees in the year amounted to £1,515 (Previous year: £1,544).

The charity occupies its premises on commercial terms, with rent of £18,750 (Previous Year: £9,577) being paid. The premises are owned by Voluntary Action – Leeds.

The charity received funding from Nova Wakefield District who are members of WYCAS. The funding awarded to the charity in the year was £17,416 (Previous Year: £15,750).

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 £34,340 (Previous Year: £32,788).

**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 2024**

	2024	2023	2024	2023	2024	2023
	Unrestricted	Unrestricted	Restricted	Restricted	Total	Total
	funds	funds	funds	funds	funds	funds
	£	£	£	£	£	£
<b>Income</b>						
Sales and fees	390,046	384,744	-	-	390,046	384,744
Grants and donations	-	-	63,977	64,255	63,977	64,255
Bank interest	2,323	1,243	-	-	2,323	1,243
<b>Total income</b>	<b>392,369</b>	<b>385,987</b>	<b>63,977</b>	<b>64,255</b>	<b>456,346</b>	<b>450,242</b>
<b>Expenditure</b>						
Salaries, NICs and Pensions	310,484	334,301	63,977	64,255	374,461	398,556
Associate fees	13,502	17,085	-	-	13,502	17,085
Direct costs	508	1,534	-	-	508	1,534
Software for resale	28,780	22,309	-	-	28,780	22,309
Marketing and publicity	86	1,392	-	-	86	1,392
Professional membership fees	4,527	4,655	-	-	4,527	4,655
Staff training and development	2,436	2,550	-	-	2,436	2,550
IT costs	13,036	11,367	-	-	13,036	11,367
Employment costs	2,544	1,614	-	-	2,544	1,614
Phone & Broadband	4,910	4,795	-	-	4,910	4,795
Admin costs	8,488	5,487	-	-	8,488	5,487
Premises costs	18,750	9,577	-	-	18,750	9,577
Governance	899	6,307	-	-	899	6,307
Depreciation	1,865	1,766	-	-	1,865	1,766
<b>Total expenditure</b>	<b>410,815</b>	<b>424,739</b>	<b>63,977</b>	<b>64,255</b>	<b>474,792</b>	<b>488,994</b>
Net gains/(losses) on investments	-	-	-	-	-	-
<b>Net income / (expenditure)</b>	<b>(18,446)</b>	<b>(38,752)</b>	<b>-</b>	<b>-</b>	<b>(18,446)</b>	<b>(38,752)</b>
<b>Transfers between funds</b>	<b>-</b>	<b>15,000</b>	<b>-</b>	<b>(15,000)</b>	<b>-</b>	<b>-</b>
<b>Net movement in funds</b>	<b>(18,446)</b>	<b>(23,752)</b>	<b>-</b>	<b>(15,000)</b>	<b>(18,446)</b>	<b>(38,752)</b>
<b>Fund balances brought forward</b>	<b>175,528</b>	<b>199,280</b>		<b>15,000</b>	<b>175,528</b>	<b>214,280</b>
<b>Fund balances carried forward</b>	<b>157,082</b>	<b>175,528</b>	<b>-</b>	<b>-</b>	<b>157,082</b>	<b>175,528</b>