

**Company registered number 5322606**  
**Registered charity number 1109048**

**West Yorkshire Community Chaplaincy Project**

**Financial Statements**

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

## **West Yorkshire Community Chaplaincy Project**

### **Report of the Trustees for the year ended 31 March 2024**

The trustees present their report and unaudited financial statements for the year ended 31<sup>st</sup> March 2024.

#### **Reference and Administrative Information**

Charity name	West Yorkshire Community Chaplaincy Project
Charity Registration Number	1109048
Company Registration Number	5322606
Registered Office	c/o HMP Leeds 2 Gloucester Terrace Leeds LS12 2TJ

#### **Trustees**

Boyd Annison - Treasurer  
Khalil Bashir  
Shakeel Meer – Chair  
Usman Mohammed  
Jaynee Moon  
Peter Rosser  
Patricia Sandbach  
Stephen Shackleton  
Marianne Ward – Deputy Chair

#### **Principal staff**

Jane Daguerre	Project Director
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#### **Independent Examiner**

Paul Cowham MA FCA DChA  
Withington Works  
Withington Baths  
30 Burton Road  
Manchester, M20 3EB

#### **Bankers**

Unity Trust Bank plc  
9 Brindley Place  
Birmingham  
B1 2HB

# **West Yorkshire Community Chaplaincy Project**

## **Report of the Trustees for the year ended 31 March 2024**

The Trustees are pleased to present their report together with the financial statements of the charity for the year ending 31 March 2024.

### **Directors and Trustees**

The Directors of the charitable company (the charity) are its Trustees for the purpose of charity law and throughout this report are collectively referred to as the Trustees.

The Trustees serving during the year were as follows:

Boyd Annison - Treasurer  
Khalil Bashir  
Shakeel Meer – Chair  
Usman Mohammed  
Jaynee Moon  
Peter Rosser  
Patricia Sandbach  
Stephen Shackleton  
Marianne Ward – Deputy Chair

### **Project Director**

The Director is Jane Daguerre.

### **Aims and Objectives**

WYCCP Resettlement Service aims to create a better society for us all by working alongside people who have been in prison to help them achieve settled and productive lives back in our community. Established by people from different faith communities we are a values-based organisation and pride ourselves on treating people as we would like to be treated.

The purposes of the charity as set out in the Memorandum of Association are:

- To promote, for the benefit of the public in Yorkshire and the Humber, provision of services for the care, resettlement and rehabilitation of prisoners, and those at risk of offending, and their families and dependants, either alone or in co-operation with any other body, authority, or person.
- To further and promote the study of and research into all aspects and methods of the prevention of crime, social exclusion and delinquency, and to obtain and make records of and disseminate information concerning the same.

### **Aims**

- To contribute to reducing re-offending and reconviction to prison by supporting men leaving HMP Leeds to resettle in West Yorkshire.
- To enable ex-prisoners to break the cycle of re-offending and to improve their life chances.
- To develop, increase and maintain faith community involvement in developing community solutions to crime and offending locally, regionally and nationally.

These aims reflect the purposes for which the charity was formed.

Everything the charity does aims to achieve the following three outcomes:

## **West Yorkshire Community Chaplaincy Project**

### **Report of the Trustees for the year ended 31 March 2024**

- People being able to be independent and live more fulfilled lives.
- A reduction in offending behavior.
- Safer communities.

#### **Objectives**

- Establish and maintain a team of support workers to provide support and advice for ex-prisoners released into West Yorkshire.
- Develop a comprehensive and effective volunteer link worker programme with a diverse range of volunteers, including ex-prisoners, to support prisoners on release and to raise awareness in local communities.
- Maintain a network of contacts within the local faith communities from which volunteers will be sought.
- Actively develop partnerships with other providers of resettlement support to provide comprehensive support services for prisoners leaving HMP Leeds.
- Sustain a well-resourced, cost effective and efficient organisation.

#### **WYCCP's trained volunteers and staff team do this by**

- Working with prisoners to plan their future on release.
- Providing practical, motivational and health related support to men post release.
- Working in partnership to support families.
- Working in partnership to provide a counselling service for all service users.

#### **Ensuring the work delivers the aims**

The Board reviews the aims, objectives, and activities of the charity every year in order to ensure that they meet the charity's purposes in the most effective way. The staff team provides regular reports on work undertaken and progress against targets in the Strategic Plan to the Board.

#### **How activities deliver public benefit**

All activities contribute to

- The swifter reintegration of ex-prisoners into the community.
- Building safer communities in West Yorkshire, reducing the costs associated with offending including the costs to the Police, Court Services and the Prison.

According to the Ministry of Justice the cost of keeping a person in prison for a year is estimated to be £44,600. Between April 1<sup>st</sup> 2023 and 31<sup>st</sup> March 2024, thirty-two of the men supported by the charity and released within the year had not been re-imprisoned one year from release. This saved nearly £1.5 million of public money.

#### **The beneficiaries of WYCCP services**

The primary beneficiaries of WYCCP services are men who have been residents of HMP Leeds and other prisons, resettling into West Yorkshire. WYCCP works with men prior to release and in the community post release. Use of WYCCP's services by prisoners and ex-prisoners is purely voluntary and men refer themselves in response to publicity within the prison; prison chaplains and other agencies also refer prisoners. WYCCP also works with men who have recently left prison, referred by the Probation Services and Mental Health Services these are referred to as community referrals.

WYCCP works with all men referred who are resettling back to West Yorkshire, with the exception of men who have caused sexual harm, who require specialist support. Our key criterion is that men express a willingness to engage and make positive changes in their lives. Work with prisoners is often

## **West Yorkshire Community Chaplaincy Project**

### **Report of the Trustees for the year ended 31 March 2024**

undertaken in partnership with other agencies working with the men.

Beneficiaries are also families of prisoners supported during this year through a partnership project with Jigsaw Charity, funded by the Lottery Community Fund, 'Family Support in Out and Beyond', and clients who participate in our 'Family Support In Out and Beyond' Counselling Service.

All services are provided free with priority given to those closest to their release date.

Equal access to the charity's services is a high priority. WYCCP is a multi-faith community chaplaincy with three resettlement workers who provide their services to prisoners and their families of any or no faith. This is made explicit in the charity's publicity. All prisoners in HMP Leeds are male; ethnic origin, religion, disability, and other characteristics are monitored to ensure that no inadvertent discrimination is occurring.

The indirect beneficiaries of the charity's work are the people of West Yorkshire and in particular the families of the ex-prisoners and the local communities where they reside. Although the social benefits cannot easily be measured reducing re-offending contributes towards safer communities, reduces the damage and distress caused by crime, helps keep families together, and reduces costs to the tax payer.

#### **Charitable activities**

In order to fulfill its objectives during 2023 – 2024 the charity employed

- Three specialist resettlement workers who give holistic practical support to WYCCP service users.
- A substantial part time volunteer co-ordinator responsible for recruitment, training, and supervision of volunteers as well as maintaining a social media presence for WYCCP.
- A substantial part time finance-office manager with case management responsibilities.
- A part time counselling co-ordinator.

#### **Review of the year's work**

WYCCP's core work is the resettlement of prisoners from HMP Leeds.

This year WYCCP welcomed a new volunteer co-ordinator, responsible for the volunteer programme, service user involvement and social media. They also started to directly employ a part time counselling co-ordinator, this post had been employed by our partner, Jigsaw Visitors Centre.

Resettlement workers visit prisoners (service users), for assessment prior to their release from prison. Service users are assessed using the National Offender Management Service Resettlement Pathways and an action plan is produced. Resettlement workers meet prisoners on release with a volunteer link worker and then continue to offer advice, support and signposting as appropriate during the following critical weeks and months in the areas identified by the service user as significant to them in maintaining a crime-free life. This is undertaken in partnership with any other voluntary community and public sector bodies involved in the service user's resettlement. WYCCP records and monitors work undertaken using its bespoke database.

## **West Yorkshire Community Chaplaincy Project**

### **Report of the Trustees for the year ended 31 March 2024**

From 1st April 2023 to 31<sup>st</sup> March 2024 WYCCP received 177 eligible referrals. 140 of these men engaged with an initial screening and the majority received some support in prison and the community. 91 of these men received an average 16 hours intensive support including contact with housing services, hostels, and benefits and other agencies, and doctors. The most time intensive service user received 85 hours of direct and indirect support. In total over the year WYCCP provided 1,603 hours of support to ex-prisoners.

Comparatively WYCCP received 214 referrals in 2022/23; 145 were eligible, screened and the majority received some support in prison. 73 men received intensive support including contact with housing services, hostels, and benefits and other agencies, and doctors. They each received an average of 17 hours of support. The most time intensive service user received 108 hours of direct and indirect support. In total over the year WYCCP provided 1,371 hours of support.

This is the final year of WYCCP's lottery funded partnership project - 'Family Support In Out and Beyond' - with Jigsaw Visitors Center. The project provides for family members of prisoners to access support from a Family Worker and all service users, men and their families to access our free counselling service.

WYCCP dealt with 18 counselling referrals over the 12 months which led to 21 people receiving 235 hours of counselling in total. The family service supported 21 families in the community. providing 467 hours of support, with the most intensively supported family member receiving 103 hours of support.

WYCCP's ultimate aim is to reduce re-imprisonment and they are very successful in meeting this aim. In April 2024 the charity's average re-imprisonment rate for people 6 months from release was 19% and 33% for 12 months, based on figures collected since 2010 and on the 926 men worked with since then. This is compared to an average 64% re-imprisonment rate quoted for HMP Leeds.

WYCCP is also engaged in local strategic activity, the Director being chair of the planning group for Leeds Crime Reduction Network.

#### **Volunteer programme**

The volunteer programme continued to provide support over the year in question with a new volunteer co-ordinator in post from April 2023. WYCCP recruited and trained 12 new volunteers. WYCCP had 16 active volunteers, including 2 volunteer counsellors at the year end. 3 WYCCP volunteers obtained paid employment through the year.

#### **Service user Involvement**

WYCCP has long aspired to increase the involvement of the people who access their services with the overall aim of providing appropriate volunteering opportunities within WYCCP and ultimately welcoming a service user or former service user as a member of the trustee board. With this in mind WYCCP invited some men to their Team/ Board Awayday to ask them how they would like to be involved. They came up with a list of suggestions and the result has been the development of WYCCP's Fresh Start Group. Run by WYCCP's volunteer co-ordinator, the group is providing positive activities and peer support within a structure where men can positively engage with each other, with the running of WYCCP and with the local community.

#### **Strategic Plan**

## **West Yorkshire Community Chaplaincy Project**

### **Report of the Trustees for the year ended 31 March 2024**

WYCCP held an Awayday in March 2023 for staff, board members and service users, the Strategic Plan was reviewed and refreshed during the day. Reports on progress towards the aims in the plan are presented to the Board.

#### **Partnerships, stakeholders and multi-agency working.**

Key stakeholders during the year included

- Community housing providers e.g. The Angels of The Church and Saviors Trust Housing.
- Drugs and Alcohol Support Services e.g., Forward Leeds.
- Local Authority Housing Services.
- The Prison Service.
- The Probation Service.
- West Yorkshire Police Integrated Offender Management Service.

Partnership and multi-agency working is integral to the smooth running of WYCCP and the charity seeks to work in collaboration with others in order to provide more effective services and to avoid duplicating provision offered. WYCCP has continued to enjoy positive relationships with prison staff and external agencies based at HMP Leeds as well as the Probation Service and West Yorkshire Police.

Partnership working has led to WYCCP maintaining a very helpful relationship with staff from Leeds City Council 'Housing Options' Prison Leavers Team. This has led to significantly improved outcomes for service users who now benefit from the Accommodation for Ex-Offenders scheme (AFE0) which provides funding to local authorities to support ex-offenders at risk of rough sleeping, into private rental sector accommodation.

#### **Publicity**

WYCCP has an appropriate, carefully monitored, social media presence through LinkedIn, Facebook and X (formally Twitter) as well as a range of printed leaflets and postcards which are circulated to prisoners and staff of HMP Leeds and to other agencies and faith communities. This ensures that all interested parties are aware of the full range of WYCCP's services. Members of the staff team continue to give presentations on the work of WYCCP to other agencies and to local, regional, and national gatherings. The Director keeps in close touch with appropriate staff in the prison and related agencies.

#### **Faith**

There is an ongoing commitment to networking with faith communities.

#### **Financial Review**

The charity continues to implement its financial strategy to achieve greater long-term security.

#### **Investment Policy**

Under the Memorandum and Articles of Association, the charity has the power to invest in any way the Trustees wish. The Trustees have an account with the Charity's Deposit Fund at CCLA Investment Management Limited, established under the Charity's Act 1993. This enables the Trustees to earn, even on relatively small sums, the rates of interest normally only available for larger sums, while retaining easy access to the charity's capital. The rate of return on deposited funds is 2.75%. The account is actively managed in conjunction with the charity's current account so that the charity makes the most effective use of its financial resources. In keeping with the charity's ethos of respecting, as far as practicable, the beliefs of all faiths, the Trustees intend to use the interest for

## **West Yorkshire Community Chaplaincy Project**

### **Report of the Trustees for the year ended 31 March 2024**

the direct benefit of the charity's service users. The charity has no other investments.

#### **Reserves Policy**

The Trustees have examined the charity's requirements for reserves in light of the main risks to the organisation and consider that it would be prudent to hold as a goal unrestricted and uncommitted funds equivalent to six months' salaries (including redundancy liabilities) and other unavoidable running costs; in order to maintain the current activities of the charity for six months in the event of a significant fall in income, while other sources of funding are sought. The required sum is approximately £90,000; the Trustees consider it a priority to secure additional long-term funding in order to replenish diminishing reserves, but they also recognize the considerable difficulties given the current national economic austerity. The Trustees will ensure that reserves never fall below the amount needed to meet WYCCP's current redundancy liability and during the year in question this was £35,345.

#### **Principal Funding Sources**

WYCCP's principal funders during the year were:

- Big Lottery Reaching Communities Fund - £344,315 awarded in February 2021 for the period from 1st April 2021- 31st March 2024.
- Henry Smith Charity - £136,554.31 awarded in April 2022 for the period from 1st May 2022 – 30th April 2025.
- Lloyds Foundation.
- NHS Leeds Clinical Commissioning Group.

WYCCP has also received grants from West Yorkshire Mayor's Safer Communities Fund, Garfield Weston Foundation, The Brelms Trust, Southall Charitable Trust and the Charles and Elsie Sykes Charitable Trust as well as a donation from St Chad's Church and regular individual donations. Details are outlined in the notes to the accounts.

The charity's main area of expenditure is staff salaries and associated costs.

#### **Fundraising strategy**

WYCCP has a comprehensive fundraising programme – and in parallel to working towards these fundraising goals it also works hard to ensure that it operates as cost efficiently as possible; that it achieves effective and measurable outcomes; and its achievements are appropriately publicised.

The organisation will continue to apply to appropriate charitable trusts for core and appropriate project costs, as well as seeking to engage with statutory commissioning through the NHS and His Majesty's Probation and Prison Service (HMPPS). The charity is also developing a strategy to seek funding through the private sector and from individuals.

#### **Plans for 2024/25**

WYCCP will

- Continue to develop a framework for Service User Involvement which will be driven by service users.
- Review the volunteer programme.
- Maintain and develop the Counselling Service.



## **West Yorkshire Community Chaplaincy Project**

### **Report of the Trustees for the year ended 31 March 2024**

- Refresh WYCCP publicity.

The charity hopes to be able to give at least 100 ex-prisoners support and estimate that at least 40 men will be crime free one year from the date of release.

#### **Structure, Governance, and Management**

##### **Governing Document**

West Yorkshire Community Chaplaincy Project (WYCCP) is a charitable company limited by guarantee, governed by its Memorandum and Articles of Association dated 10 May 2004, and registered with the Charity Commission. Membership of the charity is open to individuals and organizations applying to the charity which are approved by the Directors. Each member agrees to contribute up to £10 in the event of the charity being dissolved. At 31 March 2024 there were nine members.

##### **Appointment of Trustees**

The Articles of Association call for at least three Trustees but set no maximum number. In keeping with the charity's multi-faith nature, the Board seeks to be representative, as far as possible, of the various faiths of its service users, and to include a broad range of skills and experience. It appoints new Trustees when necessary to ensure these aims are achieved.

Trustees appointed during the year submit themselves for election at the subsequent annual general meeting. One third of the Trustees retire by rotation at the AGM each year but may be re-elected. Invitations to nominate new Trustees are sent to all members in advance of the AGM, together with names of the retiring Trustees.

##### **Trustee Induction and Training**

New Trustees are given a folder including all relevant documents (including the Memorandum and Articles of Association, the organisation's policies, and other information), information about their responsibilities under charity and company law, the current business plan, and the most recent annual report and accounts. They visit the organisation to meet the Director and other employees. If they wish, they may attend a Board meeting before formally accepting appointment. Trustees are expected to attend Safeguarding Training and encouraged to attend other appropriate internal and external training events.

##### **Organisation**

The Board of Trustees administers the charity. The Board meets on a regular basis, at least five times a year. Sub groups may be formed to deal with particular events or needs as required. A Director is appointed by the Trustees to manage the day-to-day operations of the charity and has delegated authority for operational matters. These include staff management, developing and sustaining networks with local communities and relevant organizations in all sectors, and identifying and satisfying funding needs. The Director develops, implements, and reviews all policies and procedures to ensure safe and effective running of the organisation; develops and implements evaluation and monitoring systems, and has an overview, with limited and specified authority, over the organisation's finances.

##### **Related Parties**

HMPS Leeds who supply the office building.

##### **Risk Management**

## **West Yorkshire Community Chaplaincy Project**

### **Report of the Trustees for the year ended 31 March 2024**

The Trustees manage risks to the charity by reviewing annually the risks the charity may face, and by establishing procedures to lessen the identified risks and to minimize the impact on the charity if they should materialize. The main risk facing the charity is the failure to obtain adequate funding to meet the charity's objectives. The cash flow forecast and progress with implementation of the fundraising strategy is reported to board meetings.

#### **Statement of Trustees' responsibilities**

The Trustees are responsible for preparing the Report of the Trustees and the financial statements in accordance with applicable law and regulations.

Company law requires the Trustees to prepare financial statements for each financial year. Under that law the Trustees has elected to prepare the financial statements in accordance with the Financial Reporting Standard for Smaller Entities (effective April 2008) (United Kingdom Generally Accepted Accounting Practice applicable to Smaller Entities). Under company law the Trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company and the income and expenditure of the charitable company for that period. In preparing these financial statements the Trustees are required to:

- Select suitable accounting policies and then apply them consistently.
- Observe the methods and principles in the Charity's SORP.
- make judgements and accounting 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 financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charitable company's transactions and disclose at any time the financial position of the charitable company and to enable it to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees of the charity who are directors for the purposes of company law, who served during the year and up to the date of this report are set out on page 1.

This report has been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities (issued in March 2005) and in accordance with the provisions applicable to companies subject to the small companies' regime of the Companies Act 2006.

Approved by the Trustees and signed on its behalf by:

Shakeel Meer

..... Name

..... Signature

3<sup>rd</sup> October 2024

..... Date

## **Independent Examiner's Report to the Trustees of**

### **West Yorkshire Community Chaplaincy Project**

I report on the accounts of the company for the year ended 31 March 2024 which are set out on pages 11 to 22.

#### **Respective responsibilities of trustees and examiner**

The trustees (who are also the directors of the company for the purposes of company law) are responsible for the preparation of the accounts. The trustees consider that an audit is not required for this year under section 43(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

Having satisfied myself that the charity is not subject to audit under company law and is eligible for independent examination, it is my responsibility to:

- Examine the accounts under section 145 of the 2011 Act.
- Follow the procedure laid down in the general Directions given by the Charity Commission under section 145 (5)(b) of the 2011 Act.
- State whether particular matters have come to my attention.

#### **Basis of independent examiner's report**

My examination was carried out in accordance with general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

#### **Independent examiner's statement**

In the course of my examination, no matter has come to my attention:

- (1) which gives me reasonable cause to believe that in any material respect the requirements:
- To keep accounting records in accordance with section 386 of the Companies Act 2006.
  - To prepare accounts which accord with the accounting records, comply with the accounting requirements of section 396 of the Companies Act 2006 and with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charities
- have not been met; or
- (2) To which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Paul Cowham MA FCA DChA  
Withington Works  
Withington Baths  
30 Burton Road  
Manchester, M20 3EB

*Date.....*

# West Yorkshire Community Chaplaincy Project

## Statement of Financial Activities (including Income and Expenditure account) for the year ended 31 March 2024

	Note	Unrestricted funds £	Restricted funds £	Total funds 2024 £	Total funds 2023 £
<b>Income</b>					
Donations and legacies	3	3,949	-	3,949	2,605
Charitable activities	4	32,000	224,595	256,595	345,220
Fees and other income	5	30,000	-	30,000	30,000
Investments	6	242	-	242	77
<b>Total income</b>		<b>66,191</b>	<b>224,595</b>	<b>290,786</b>	<b>377,902</b>
<b>Expenditure</b>					
Raising funds	-	-	-	-	-
Charitable activities	7	77,033	234,019	311,052	309,715
<b>Total expenditure</b>		<b>77,033</b>	<b>234,019</b>	<b>311,052</b>	<b>309,715</b>
<b>Net income/(expenditure) for the year</b>	8	<b>(10,842)</b>	<b>(9,424)</b>	<b>(20,266)</b>	<b>68,187</b>
Transfer between funds		-	-	-	-
<b>Net movement in funds for the year</b>		<b>(10,842)</b>	<b>(9,424)</b>	<b>(20,266)</b>	<b>68,187</b>
<b>Reconciliation of funds</b>					
Total funds brought forward		78,298	17,424	95,722	27,535
<b>Total funds carried forward</b>		<b>67,456</b>	<b>8,000</b>	<b>75,456</b>	<b>95,722</b>

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

West Yorkshire Community Chaplaincy Project  
Company number 5322606

Balance sheet as at 31 March 2024

	Note	2024	2023
		£	£
<b>Fixed assets</b>			
Tangible assets	-	-	-
<b>Total fixed assets</b>		-	-
<b>Current assets</b>			
Debtors	13	-	-
Cash at bank and in hand		82,010	100,463
<b>Total current assets</b>		<b>82,010</b>	<b>100,463</b>
<b>Liabilities</b>			
Creditors: amounts falling due in less than one year	14	(6,554)	(4,741)
<b>Net current assets</b>		<b>75,456</b>	<b>95,722</b>
<b>Total assets less current liabilities</b>		<b>75,456</b>	<b>95,722</b>
<b>Net assets</b>		<b>75,456</b>	<b>95,722</b>
<b>Funds of the charity</b>			
Restricted income funds	15	8,000	17,424
Unrestricted income funds	16	67,456	78,298
<b>Total charity funds</b>		<b>75,456</b>	<b>95,722</b>

For the year in question, the company was entitled to exemption from an audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the company to obtain an audit of its accounts for the year in question in accordance with section 476,
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts

These accounts are prepared in accordance with the special provisions of part 15 of the Companies Act 2006 relating to small companies and constitute the annual accounts required by the Companies Act 2006 and are for circulation to members of the company.

The notes on pages 15 to 24 form part of these accounts.

Approved by the trustees on ..... behalf by:

Boyd Annison

Name

Signed

# West Yorkshire Community Chaplaincy Project

## Notes to the accounts for the year ended 31 March 2024

### **1 Accounting policies**

The principal accounting policies adopted, judgments and key sources of estimation uncertainty in the preparation of the financial statements are as follows:

#### **a Basis of preparation**

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to 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) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

West Yorkshire Community Chaplaincy Project meets the definition of a public benefit entity under FRS102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note.

#### **b Reconciliation with previous Generally Accepted Accounting Practice**

In preparing the accounts, the trustees have considered whether in applying the accounting policies required by FRS 102 and the Charities SORP FRS 102 the restatement of comparative items was required. No such restatement was required.

#### **c Preparation of the accounts on a going concern basis**

The trustees consider that there are no material uncertainties about the charitable company's ability to continue as a going concern.

There are no key judgments which the trustees have made which have a significant effect on the accounts.

The trustees do not consider that there are any sources of estimation uncertainty at the reporting date that have a significant risk of causing a material adjustment to the carrying amount of assets and liabilities within the next reporting period.

## West Yorkshire Community Chaplaincy Project

### Notes to the accounts for the year ended 31 March 2024 (continued)

#### **d Income**

Income is recognised when the charity has entitlement to the funds, any performance conditions attached to the item(s) of income have been met, it is probable that the income will be received and the amount can be measured reliably.

Income from government and other grants, whether 'capital' grants or 'revenue' grants, is recognised when the charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received and the amount can be measured reliably and is not deferred.

Income received in advance of a provision of a specified service is deferred until the criteria for income recognition are met.

#### **e Donated services and facilities**

Donated professional services and donated facilities are recognised as income when the charity has control over the item, any conditions associated with the donated item have been met, the receipt of economic benefit from the use by the charity of the item is probable and that economic benefit can be measured reliably. In accordance with the Charities SORP (FRS 102), general volunteer time is not recognised; refer to the trustees' annual report for more information about their contribution.

On receipt, donated professional services and donated facilities are recognised on the basis of the value of the gift to the charity which is the amount the charity would have been willing to pay to obtain services or facilities of equivalent economic benefit on the open market; a corresponding amount is then recognised in expenditure in the period of receipt.

#### **f Interest receivable**

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the Bank.

#### **g Fund accounting**

Unrestricted funds are available to spend on activities that further any of the purposes of charity.

Designated funds are unrestricted funds of the charity which the trustees have decided at their discretion to set aside to use for a specific purpose.

Restricted funds are donations which the donor has specified are to be solely used for particular areas of the charity's work or for specific projects being undertaken by the charity.

# West Yorkshire Community Chaplaincy Project

## Notes to the accounts for the year ended 31 March 2024 (continued)

### **h Expenditure and irrecoverable VAT**

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably.

Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

### **i Operating leases**

Operating leases are leases in which the title to the assets, and the risks and rewards of ownership, remain with the lessor. Rental charges are charged on a straight line basis over the term of the lease.

### **j Tangible fixed assets**

Individual fixed assets costing £2,000 or more are capitalised at cost and are depreciated over their estimated useful economic lives on a straight line basis. There are currently no fixed assets.

Tangible fixed assets are depreciated on a straight line basis over their estimated useful lives as follows:

Asset Category	Annual rate
Fixtures & fittings	25%
Computer equipment	33%

### **k Debtors**

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

### **l Cash at bank and in hand**

Cash at bank and cash in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

### **m Creditors and provisions**

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.



# West Yorkshire Community Chaplaincy Project

## Notes to the accounts for the year ended 31 March 2024 (continued)

### N Financial instruments

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

### O Pensions

The charity complies with autoenrolment requirements and makes contributions to pension schemes of its employees.

## 2 Legal status of the charity

The charity is a company limited by guarantee registered in England and Wales and has no share capital. In the event of the charity being wound up, the liability in respect of the guarantee is limited to £1 per member of the charity. The registered office address is disclosed on page 1.

## 3 Income from donations and legacies

	Unrestricted £	Restricted £	Total 2024 £	<i>Unrestricted £</i>	<i>Restricted £</i>	<i>Total 2023 £</i>
Donations	3,949	-	3,949	2,605	-	2,605
<b>Total</b>	3,949	-	3,949	2,605	-	2,605

# West Yorkshire Community Chaplaincy Project

## Notes to the accounts for the year ended 31 March 2024 (continued)

### 4 Income from charitable activities

	Unrestricted £	Restricted £	Total 2024 £	Unrestricted £	Restricted £	Total 2023 £
Grants						
AB Charitable Trust			-	15,000	-	15,000
Big Lottery Fund	-	112,601	112,601	-	130,010	130,010
Brelms Trust	5,000	-	5,000	5,000	-	5,000
Charles and Elsie Sykes	2,000	-	2,000	4,000	-	4,000
The Drapers Company	-		-	15,000	-	15,000
Henry Smith	-	45,500	45,500	-	44,600	44,600
Garfield Weston	20,000	-	20,000	20,000	-	20,000
NHS Leeds CCG	-	31,934	31,934	-	31,369	31,369
Liz & Terry Bramall Trust	-	-	-	-	-	-
Lloyds Foundation	-	25,000	25,000	2,250	30,000	32,250
St Giles Trust	-	-	-	47,991	-	47,991
Police and crime	-	-	-	-	-	-
WF Southall Trust	5,000	-	5,000	-	-	-
West Yorkshire Combined Authority	-	9,560	9,560	-	-	-
<b>Total</b>	<b>32,000</b>	<b>224,595</b>	<b>256,595</b>	<b>109,241</b>	<b>235,979</b>	<b>345,220</b>

### 5 Fees and other income

	Unrestricted £	Restricted £	2024 £	Unrestricted £	Restricted £	2023 £
Sundry income		-	-		-	-
In kind income - supply of offices	30,000	-	30,000	30,000	-	30,000
	<b>30,000</b>	<b>-</b>	<b>30,000</b>	<b>30,000</b>	<b>-</b>	<b>30,000</b>

All income from fees and trading is unrestricted.

### 6 Investment income

	Unrestricted £	Restricted £	2024 £	Unrestricted £	Restricted £	2023 £
Income from bank deposits	242	-	242	77	-	77
	<b>242</b>	<b>-</b>	<b>242</b>	<b>77</b>	<b>-</b>	<b>77</b>

All of the charity's investment income arises from money held in interest bearing deposit accounts. All investment income is unrestricted.

# West Yorkshire Community Chaplaincy Project

## Notes to the accounts for the year ended 31 March 2024 (continued)

### 7 Analysis of expenditure on charitable activities

	Total 2024 £	Total 2023 £
Wages and salaries	214,515	208,322
Other staff costs	4,700	3,894
IT costs	5,916	16,094
Administrative & office costs	7,757	7,888
Project costs (Jigsaw In to Out Project)	44,498	40,619
Other project costs	2,516	1,748
In kind expenditure (premises costs)	30,000	30,000
Other governance costs		
Independent examination	1,150	1,150
	<hr/> 311,052	<hr/> 309,715
	<hr/> <hr/>	<hr/> <hr/>
	2024 £	2023 £
Restricted expenditure	234,019	221,055
Unrestricted expenditure	77,033	88,660
	<hr/> 311,052	<hr/> 309,715
	<hr/> <hr/>	<hr/> <hr/>

### 8 Net income/(expenditure) for the year

This is stated after charging/(crediting):	2024 £	2023 £
Depreciation	-	-
Independent examiner's remuneration		
- accountancy	600	600
- independent examination	550	550
	<hr/> <hr/>	<hr/> <hr/>

## West Yorkshire Community Chaplaincy Project

### Notes to the accounts for the year ended 31 March 2024 (continued)

#### 9 Staff costs

Staff costs during the year were as follows:

	2024 £	2023 £
Wages and salaries	194,541	188,132
Social security costs	12,369	14,628
Employers pension contributions	5,975	6,280
Holiday pay accrual	1,630	(718)
	<hr/>	<hr/>
	214,515	208,322
	<hr/>	<hr/>

No employee has employee benefits in excess of £60,000 (2023: Nil).

The average number of staff employed during the period was 8 (2023: 6).

The average full time equivalent number of staff employed during the period was 6.7 (2023: 4.8).

The key management personnel of the charity comprise the trustees, the Project Director, and the Office Finance Manager. The total employee benefits of the key management personnel of the charity were £80,239 (2023: £75,803).

#### 10 Trustee remuneration and expenses, and related party transactions

Neither the trustees nor any persons connected with them received any remuneration or reimbursed expenses during the year (2023: £nil).

Aggregate donations from related parties were £nil (2023: £nil).

There are no donations from related parties which are outside the normal course of business and no restricted donations from related parties.

No trustee or other person related to the charity had any personal interest in any contract or transaction entered into by the charity, including guarantees, during the year (2023: nil).

# West Yorkshire Community Chaplaincy Project

## Notes to the accounts for the year ended 31 March 2024 (continued)

### 11 Government grants

The government grants recognised in the accounts were as follows:

	2024 £	2023 £
NHS Leeds Clinical Commissioning Group	31,934	31,369
	<hr/>	<hr/>
	31,934	31,369
	<hr/>	<hr/>

There were no unfulfilled conditions and contingencies attaching to the grants.

### 12 Corporation tax

The charity is exempt from tax on income and gains falling within Chapter 3 of Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects. No tax charges have arisen in the charity.

### 13 Debtors

	2024 £	2023 £
Other debtors	-	-
	<hr/>	<hr/>
	-	-
	<hr/>	<hr/>

### 14 Creditors: amounts falling due within one year

	2024 £	2023 £
Other creditors and accruals	6,554	4,741
	<hr/>	<hr/>
	6,554	4,741
	<hr/>	<hr/>

# West Yorkshire Community Chaplaincy Project

## Notes to the accounts for the year ended 31 March 2024 (continued)

### 15 Analysis of movements in restricted funds

	Balance at 1 April 2023 £	Income £	Expenditure £	Transfers £	Balance at 31 March 2024 £
NHS Leeds CCG	-	31,934	(31,934)	-	-
Big Lottery Fund	17,424	112,601	(122,025)	-	8,000
Henry Smith	-	45,500	(45,500)	-	-
Lloyds Foundation	-	25,000	(25,000)	-	-
West Yorkshire Combined Authority	-	9,560	(9,560)	-	-
	17,424	224,595	(234,019)	-	8,000

<b>Previous reporting period</b>	Balance at 1 April 2022 £	Income £	Expenditure £	Transfers £	Balance at 31 March 2023 £
NHS Leeds CCG	-	31,369	(31,369)	-	-
Big Lottery Fund	-	130,010	(112,586)	-	17,424
Henry Smith	-	44,600	(44,600)	-	-
Lloyds Foundation	2,500	30,000	(32,500)	-	-
	2,500	235,979	(221,055)	-	17,424

<b>Name of</b>	<b>Description, nature and purposes of the fund</b>
Big Lottery Fund	To run Family Support In to Out which is a partnership between West Yorkshire Community Chaplaincy and Jigsaw Visitors Centre, with WYCCP taking the lead. The overall aim of the project is to support prisoners and their families in the community.
Henry Smith	Funding of the salary and costs of a Resettlement Worker to visit and support offenders in prison and on release.

# West Yorkshire Community Chaplaincy Project

## Notes to the accounts for the year ended 31 March 2024 (continued)

### 16 Analysis of movement in unrestricted funds

	Balance at 1 April 2023 £	Income £	Expenditure £	Transfers £	Balance as at 31 March 2024 £
General fund	78,298	66,191	(77,033)	-	67,456
	78,298	66,191	(77,033)	-	67,456
<b>Previous reporting period</b>					
	Balance at 1 April 2022 £	Income £	Expenditure £	Transfers £	Balance as at 31 March 2023 £
General fund	25,035	141,923	(88,660)	-	78,298
	25,035	141,923	(88,660)	-	78,298

### 17 Analysis of net assets between funds

	General fund £	Designated funds £	Restricted funds £	Total £
Tangible fixed assets	-	-	-	-
Net current assets/(liabilities)	67,456	-	8,000	75,456
Total	67,456	-	8,000	75,456

### 21 Lease commitments

The charity had the following annual commitments under non-cancellable operating leases:

	Land and buildings		Equipment	
	2024 £	2023 £	2024 £	2023 £
Leases expiring in:				
One year	-	-	-	-
Two to five years	-	-	486	486