

COMMUNITY MATTERS (YORKSHIRE)

England & Wales · Charity number 1177705

Details

Other names CMY, COMMUNITY MATTERS

Status Registered

Legal form CIO

Registered 2018-03-26

Register [View on the Charity Commission register](#)

Contact

Address Clayton Works Business Centre
Midland Rd
Leeds
LS10 2RJ

Phone 01134504866

Email office@community-matters.org.uk

Website www.community-matters.org.uk

Activities

Objects: (1) TO DEVELOP THE CAPACITY AND SKILLS OF THE MEMBERS OF DISADVANTAGED COMMUNITIES IN YORKSHIRE IN SUCH A WAY THAT THEY ARE BETTER ABLE TO IDENTIFY AND HELP MEET THEIR NEEDS AND TO PARTICIPATE MORE FULLY IN SOCIETY.(2) TO HELP YOUNG PEOPLE, ESPECIALLY BUT NOT EXCLUSIVELY THROUGH LEISURE TIME ACTIVITIES SO AS TO DEVELOP THEIR CAPABILITIES THAT THEY MAY GROW TO FULL MATURITY AS INDIVIDUALS AND MEMBERS OF SOCIETY.(3) TO PROMOTE ANY CHARITABLE PURPOSES FOR THE BENEFIT OF THE PUBLIC, PRINCIPALLY BUT NOT EXCLUSIVELY IN THE LOCAL GOVERNMENT REGION OF YORKSHIRE & HUMBER AND ITS ENVIRONS (HEREINAFTER CALLED THE "AREA OF BENEFIT") AND, IN PARTICULAR, BUILD THE CAPACITY OF THIRD SECTOR ORGANISATIONS AND PROVIDE THEM WITH THE NECESSARY SUPPORT, INFORMATION AND SERVICES TO ENABLE THEM TO PURSUE OR CONTRIBUTE TO ANY CHARITABLE PURPOSE.(4) TO PROMOTE, ORGANISE AND FACILITATE CO-OPERATION AND PARTNERSHIP WORKING BETWEEN THIRD SECTOR, STATUTORY AND OTHER RELEVANT BODIES IN THE ACHIEVEMENT OF THE ABOVE PURPOSES WITHIN THE AREA OF BENEFIT.FOR THE PURPOSES OF THIS ARTICLE:(A) "THIRD SECTOR" MEANS CHARITIES, VOLUNTARY ORGANISATIONS AND SOCIAL ENTERPRISES.(B) "CHARITIES" ARE ORGANISATIONS WHICH ARE ESTABLISHED FOR EXCLUSIVELY CHARITABLE PURPOSES IN ACCORDANCE WITH THE LAWS OF ENGLAND AND WALES.(C) "VOLUNTARY ORGANISATIONS AND SOCIAL ENTERPRISES" ARE INDEPENDENT ORGANISATIONS, WHICH ARE ESTABLISHED FOR PURPOSES THAT ADD VALUE TO THE COMMUNITY AS A WHOLE, OR A SIGNIFICANT SECTION OF THE COMMUNITY, AND WHICH ARE NOT PERMITTED BY THEIR CONSTITUTION TO MAKE A PROFIT FOR PRIVATE DISTRIBUTION. VOLUNTARY ORGANISATIONS AND SOCIAL ENTERPRISES DO NOT INCLUDE LOCAL GOVERNMENT OR OTHER STATUTORY AUTHORITIES.

Activities: The charity works with communities in Yorkshire to develop sustainable support. It does this by delivering health and wellbeing activities as well as working with parents and children. In addition to this it provides organisation and funding support nationally

Classification

- **How:** Provides Services, Provides Advocacy/advice/information
- **What:** General Charitable Purposes, Economic/community Development/employment
- **Who:** Children/young People, Elderly/old People, Other Charities Or Voluntary Bodies, The General Public/mankind

Geography

- Throughout England And Wales

Finances

Period end	Income	Expenditure	Assets	Employees
2025-10-31	£144,402	£102,603	-	-
2024-10-31	£150,769	£88,100	-	-
2023-10-31	£129,361	£87,365	-	-
2022-10-31	£103,737	£74,698	-	-
2021-10-31	£72,750	£83,733	-	-
2020-10-31	£124,548	£56,761	-	-

Trustees

Name	Role	Appointed
Elizabeth Alison Sunderland		2019-03-21
Linda Northfield		2020-08-20
Martin Frank White		2023-12-01
Philip Martin Jones		2022-03-23
Susan Emma Hutchinson		2020-08-20

Accounts



Accountancy Solutions

COMMUNITY MATTERS (YORKSHIRE)

Financial statements for the
year ended 31st October 2025

Charity number: 1177705

Charitable Incorporated Organisation
Registered England and Wales

COMMUNITY MATTERS (YORKSHIRE)
Contents of the financial statements
for the period ended 31st October 2025

	Page
Administrative Details	1
Trustees Report	2 - 3
Independent Examiners Report	4
Income and Expenditure Account	5
Balance Sheet	6
Notes to the accounts	7 - 9

COMMUNITY MATTERS (YORKSHIRE)
Administrative details
for the period ended 31st October 2025

Registered Charity number	1177705
Trustees and Management Committee	Elizabeth Alison Sunderland Linda Northfield Sue Hutchinson Philip Martin Jones Martin Frank White
Administrative address	Clayton Business Centre, Midland Rd, Leeds LS10 2RJ
Bankers	CAF Bank 25 Kings Hill Ave, Kings Hill, West Malling ME19 4JQ Unity Bank 4 Brindley Pl, Birmingham B1 2JB
Independent Examiner	Heera Singh FMAAT HSL Accountancy Solutions Ltd Enterprise House 4-6 Thorne Road Doncaster DN1 2HS

Governing document

The organisation is operated under the rules of its constitution which was adopted 26th September 2017.

Recruitment and appointment of new trustees

The charity aims to ensure that its trustees are able to bring a range of different skills to the board. It also looks to recruit trustees who have worked with offenders and ex-offenders with learning difficulties, which contributes towards the achievement of the charity's objective.

Induction and training of new trustees

All new trustees are provided with details of their responsibilities by way of relevant Charity Commission leaflets. Further training is available to any trustee who wish to receive it.

Organisational structure and management

The day to day running and management of the charity is undertaken by the trustees. They are responsible for identifying and appointing staff members, to whom some aspects of the charitable work is delegated.

Risk management

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

The Charity's objectives

To develop the capacity and skills of the members of disadvantaged communities in Yorkshire in such a way that they are better able to identify and help meet their needs and participate more fully in society. To help young people, especially but not exclusively through leisure time activities so as to develop their capabilities that they may grow to full maturity as individuals and members of society.

The charity's main activities

The organisation offers support and advice to voluntary and social enterprise organisations through its specific newsletters and events. Additionally it offers specialist support in the area of attracting external funds from charitable sources.

The organisation provides activities for children and young people both physical and artistic. It provides training and support and information to other organisations who work with children and young people. It supports and runs family peer support groups. It delivers training for family members. Provides community volunteering opportunities. Carries out community consultations.

Achievements and performance

2024-25 has been an extremely busy year with a considerable increase in the organisation's work and reach.

Direct Community Work

It has been a difficult year for our direct Community Work, with the uncertainty over the children's centre provision in Leeds, this has led to a need to investigate different venues for our service and there has been a significant reduction in the joint work with the local authority.

This year we have once again supported the Community Anchor in Wetherby and Harewood to undertake a significant community consultation, which was extended with additional funding from the local authority to engage more community members.

Finally using some modest amounts of small grant funding we produced a new community cook book and a number of recipe cards and herb and spice packs that were distributed to the community via the foodbank and our own community groups. These projects supported people to improve their cookery skills and better support their families.

Work with organisations

2024-25 once again saw increased demand for our support for other organisations especially in the area of Parent Carer Forums, fielding 72 enquiries as well as doing more in-depth work with 32 forums. This has led to a strengthening of our relationship with the national charity Contact a Family who contract us for this support.

Direct advice and support for organisations on a wide range of topics from health and safety to governance continued to be a key strand of work, with over 200 organisations receiving direct support during the year. A key piece of work has been supporting the registrations of CIC's and Charities and this year has been our busiest yet for this service.

Achievements and performance (continued)

The Small Charity mail list has been very active during the year with 12 newsletters sent and over 200 people from this list attending training. Feedback is that this is a very appreciated service.

Our popular online funding fair was delivered over 3 days in March this year and attracted over 2000 bookings, making it the largest event of its type in the UK.

Our open training programme was well attended this year with over 550 people attending one of our online learning sessions. In addition to this we delivered a number of bespoke training courses, as well as regular First Aid training.

Our other events which looked at funding and policy matters such as the new protect duty attracted 382 people.

We have managed even with the small size of the team to keep active in the policy environment. As well as continuing to follow up on the protect duty, this year we have been running a campaign to try and get a similar scheme to the one that is available in Scotland to support very small charities with the cost of water services.

Finally, we have seen a marked increase in interest in the Improving Quality scheme with a number of new organisations approaching us to start their quality journey.

Financial review

The Trustees have reviewed the finances for the year and are pleased with the performance of the Charity.

Reserves policy

The Trustees have a reserves policy which covers 3 months running costs and staff redundancies. These funds have been transferred to the designated funds in the accounts.

Statement of trustees' responsibilities

Charity law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity at the year end and of its incoming resources and resources expended during that year. In preparing those financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP; where applicable
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards and statements of recommended practice have been followed subject to any departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011.

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.

The trustees declare that they have approved the above report.

Signed on behalf of the trustees

Signed:

Name and Position:

Date:

**Independent examiners report to the trustees of
COMMUNITY MATTERS (YORKSHIRE)
for the period ended 31st October 2025**

I report on the accounts of the charity for the ended 31st October 2025 which are set out on pages 5 to 6.

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

It is my responsibility to:

- examine the accounts under section 145 of the 2011 Act;
- follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and
- state whether particular matters have come to my attention.

Basis of independent examiner's report

My examination was carried out in accordance with the 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 connection with 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 130 of the 2011 Act; and
 - to prepare accounts which accord with the accounting records and comply with the accounting requirements of the 2011 Act 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.

Mr Heera Singh FMAAT
HSL Accountancy Solutions Ltd
Enterprise House
4-6 Thorne Road
Doncaster
DN1 2HS

Date:

COMMUNITY MATTERS (YORKSHIRE)
**Statement of Financial Activities (Incorporating the Income and expenditure account)
for the period ended 31st October 2025**

	Unrestricted Funds	Designated Funds	Restricted Funds	Total 2025	Total 2024
	£	£	£	£	£
Income					
Bank interest	2,057	0	0	2,057	1,181
Donations	1,643	0	0	1,643	1,877
Generated Income	11,667	21,191	3,825	36,683	29,377
Grants	0	0	104,018	104,018	118,334
Total income	15,368	21,191	107,843	144,402	150,769
Expenditure					
Bank Charges	156	0	0	156	132
Freelance Fees	500	0	0	500	0
Insurance	0	0	440	440	574
IQ	0	0	4,408	4,408	4,935
Materials	0	0	337	337	466
Office Equipment	917	0	70	987	380
Printing	229	0	0	229	834
Professional Fees	565	0	3,600	4,165	1,565
Rent and Rates	0	0	4,980	4,980	4,980
Room Hire	90	0	1,099	1,189	114
Staff Costs	869	17,927	60,009	78,805	67,028
Subscriptions	1,172	0	0	1,172	1,348
Telephone	705	0	0	705	697
Training	1,545	0	2,100	3,645	2,597
Volunteer Expenses	122	0	216	338	956
Web Costs	547	0	0	547	1,494
Total expenditure	7,416	17,927	77,259	102,603	88,100
Net income/expenditure	7,951	3,264	30,584	41,800	62,669
Balance transferred at 1st November 2024	75,779	40,645	175,056	291,481	228,811
Transfer between funds	-41,520	36,098	5,422	0	0
Balance carried forward at 31st October 2025	42,210	80,008	211,062	333,281	291,481

The accounting policies and notes on pages 7 to 9 form part of these financial statements.

COMMUNITY MATTERS (YORKSHIRE)
Balance sheet
As at 31st October 2025

	2025	2024
	£	£
Fixed Assets	0	0
Current Assets		
Debtors	161	0
Cash at bank & in hand	333,619	291,981
	333,781	291,981
Creditors - amounts due within one year	-500	-500
Net current assets/liabilities	333,281	291,481
Net assets	333,281	291,481
Fund represented by		
Unrestricted funds	42,210	75,779
Designated funds	80,008	40,645
Restricted funds	211,062	175,056
Total	333,281	291,481

The financial statements on pages 5 and 6 were approved by the Trustees and signed on their behalf by:

Signed:

Name and position:

Date:

The accounting policies and notes on pages 7 to 9 form part of these financial statements.

1 Accounting policies

1.1 Basis of preparation

These accounts (financial statements) have been prepared under the historic cost convention, with items recognised at cost or transaction value, unless otherwise stated in the relevant note(s), in accordance with:

(a) The Charities Act 2011

(b) Accounting & Reporting by Charities: Statement of Recommended Practice (Charities SORP FRS102) (effective January 2015)

The charity meets the definition of a public benefit entity as defined by FRS 102. The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern.

1.2 Incoming resources

These are included in the Statement of Financial Activities (SoFA). Incoming resources are recognised when:

(a) The company becomes entitled to the resources

(b) The directors are virtually certain they will receive the resources; and

(c) The monetary value can be measured with sufficient reliability

Where incoming resources have related expenditure (as with fund-raising or contract income) the incoming resources and related expenditure are reported gross in the SoFA. Grants and donations are only included in the SoFA when the company has unconditional entitlement to the resources. Contractual income is only included in the SoFA once the related goods or performance related services have been delivered. Investment income is included in the accounts when receivable.

1.3 Expenditure

Expenditure is charged to the statement of financial activities on an accruals basis, inclusive of any VAT which cannot be recovered. Expenditure is classified under headings that aggregate all costs related to that category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Charitable expenditure comprises those costs incurred in the delivery of the charity's activities and services for its beneficiaries, including both direct and support costs.

Governance costs include those costs associated with meeting constitutional and statutory requirements, including Accountancy fees.

1.4 Fund accounting

Restricted funds are funds received from donors which are subject to restrictions on the purposes for which they may be used of which have been raised for a specific project. Unrestricted funds are those where there are no externally imposed restrictions. These include funds freely available to the charity for expenditure or appropriation to reserves for internally designated purposes.

1.5 Assets

Tangible assets are capitalised if they can be used for more than one year, and cost at least £500. They are valued at cost, or, if gifted, at the value to the company on receipt. The rates applicable are;

Office equipment - 20% on costs

1.6 Taxes

The company is not VAT registered. As a Charity the company is exempt from taxation on income and gains falling within section 505 of the Taxes Act 1988 or s256 of the Taxation of chargeable gains Act section 505 of the Taxes Act 1988 or s256 of the Taxation of chargeable gains Act 1992 to the extent that these are applied to its charitable objects.

1.7. Creditors

Creditors 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 are normally recognised at their settlement amount, usually the invoice amount. Accrued charges are normally valued at their settlement amount.

1.8. Debtors

Debtors are recognised at the settlement amount due. Prepayments are valued at the amount prepaid.

COMMUNITY MATTERS (YORKSHIRE)
Notes to the financial statements
for the period ended 31st October 2025

2 Grants

	Unrestricted Funds	Designated Funds	Restricted Funds	Total 2025	Total 2024
	£	£	£	£	£
Big Lottery - Awards for all	0	0	16,371	16,371	0
Big Lottery - Reaching communities	0	0	62,025	62,025	72,075
General small grants	0	0	800	800	2,210
IQ Quality Assurance scheme	0	0	4,825	4,825	5,544
Seedlings Foundation	0	0	24,722	24,722	1,465
	0	0	108,743	108,743	118,334

3 Tangible fixed assets

There were no fixed assets during the period of these accounts.

4 Debtors and creditors

	2025 £	2024 £
Trade debtors	161	0
	161	0
Creditors - due within one year		
Trade creditors	-500	-500

5 Trustees remuneration, benefits and expenses

There were no trustees' remuneration in the period of these accounts.

6 Staff costs

	2025 £	2024 £
Salaries and wages	78,805	67,028
No employees received emoluments in excess of £60,000.		

7 Movement of funds

	Opening Balance	Incoming Resources	Expended Resources	Transfers	Closing Balance
	£	£	£	£	£
Unrestricted funds					
General funds	75,779	15,368	-7,416	-41,521	42,210
Designated funds					
Reserves	40,645	0	0	0	40,645
AC Fund	0	21,191	-17,927	36,098	39,362
Restricted funds					
Community Development Fund	71,420	0	0	0	71,420
Big Lottery - Reaching communities	51,334	62,025	-60,895	0	52,464
Big Lottery - Awards for all	1,802	16,371	-1,983	0	16,190
Community Grant Groundwork	23,212	0	-8,287	0	14,925
General small grants	3,706	900	-1,686	0	2,920
IQ Quality Assurance scheme	19,145	4,825	-4,408	0	19,562
Policy	3,437	0	0	0	3,437
Seedlings Foundation	0	24,722	0	5,422	30,145
Total funds	290,481	145,402	-102,602	0	333,281

7 Movement of funds

Designated funds

The designated funds are unrestricted in nature, these fund have been earmarked by the Trustees in line with the Charity's Reserves Policy. The Charity's reserves consist of 3 months operating costs, staff redundancy and other closure costs.

The designated funds also include the 'AC Fund' which are funds that are earmarked to cover the cost of the Development Officer role.

Restricted funds

Small grants, Arnold Clark and Costco – Small grants toward project activities in the period.

Awards for All - for Community Development in the Harewood ward of Leeds

Social Enterprise Support - To employ a Communications officer for 12 months to support the growth of the charities earned income

Big Lottery - Reaching communities – a 3 year project to work with families and the wider community in Wetherby supporting Health and wellbeing

Community Development Fund – restricted for general Community Development Work

Community Grant Groundwork - Delivery of training to community members to support them to improve heir employment prospects

The policy fund - The policy fund is to support research projects and the publishing of reports of their findings.

Seedling Development Fund – a grant from Seedlings Foundation to undertake organisational development within the Charity

8 Previous periods figure

The previous periods figure are provided, where available, for comparison purposes only.

Accounts



Accountancy Solutions

COMMUNITY MATTERS (YORKSHIRE)

Financial statements for the
year ended 31st October 2024

Charity number: 1177705

Charitable Incorporated Organisation
Registered England and Wales

COMMUNITY MATTERS (YORKSHIRE)
Contents of the financial statements
for the period ended 31st October 2024

	Page
Administrative Details	1
Trustees Report	2 - 3
Independent Examiners Report	4
Income and Expenditure Account	5
Balance Sheet	6
Notes to the accounts	7 - 9

COMMUNITY MATTERS (YORKSHIRE)
Administrative details
for the period ended 31st October 2024

Registered Charity number	1177705
Trustees and Management Committee	Elizabeth Alison Sunderland Linda Northfield Sue Hutchinson Philip Martin Jones Martin Frank White
Administrative address	Clayton Business Centre, Midland Rd, Leeds LS10 2RJ
Bankers	CAF Bank 25 Kings Hill Ave, Kings Hill, West Malling ME19 4JQ Unity Bank 4 Brindley Pl, Birmingham B1 2JB
Independent Examiner	Heera Singh FMAAT HSL Accountancy Solutions Ltd Enterprise House 61a Carr House Doncaster DN1 2BY

Governing document

The organisation is operated under the rules of its constitution which was adopted 26th September 2017.

Recruitment and appointment of new trustees

The charity aims to ensure that its trustees are able to bring a range of different skills to the board. It also looks to recruit trustees who have worked with offenders and ex-offenders with learning difficulties, which contributes towards the achievement of the charity's objective.

Induction and training of new trustees

All new trustees are provided with details of their responsibilities by way of relevant Charity Commission leaflets. Further training is available to any trustee who wish to receive it.

Organisational structure and management

The day to day running and management of the charity is undertaken by the trustees. They are responsible for identifying and appointing staff members, to whom some aspects of the charitable work is delegated.

Risk management

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

The Charity's objectives

To develop the capacity and skills of the members of disadvantaged communities in Yorkshire in such a way that they are better able to identify and help meet their needs and participate more fully in society. To help young people, especially but not exclusively through leisure time activities so as to develop their capabilities that they may grow to full maturity as individuals and members of society.

The charity's main activities

The organisation offers support and advice to voluntary and social enterprise organisations through its specific newsletters and events. Additionally it offers specialist support in the area of attracting external funds from charitable sources.

The organisation provides activities for children and young people both physical and artistic. It provides training and support and information to other organisations who work with children and young people. It supports and runs family peer support groups. It delivers training for family members. Provides community volunteering opportunities. Carries out community consultations.

Achievements and performance

2023-24 has been a year of change. There have been some significant staff changes, and a considerable increase in the organisation's work and reach.

Direct Community Work

Using modest amounts of small grant funding we have maintained our activity in areas of East Leeds - mainly in Cross Gates, Swarcliffe and Garforth. Our 3-year lottery funded project based in Wetherby has gone from strength to strength, although we sadly lost our part time community development worker in the year. The groups supporting the local community which started in the previous year have thrived and grown, and we are now seen as a significant presence in the Wetherby area.

During the year we were fortunate to receive funding from the mayor's office via Groundwork UK to deliver employability work to 36 participants. This has been very warmly received.

Work with organisations

2023-24 saw increased demand for our support from other organisations, especially in the area of Parent Carer Forums; fielding 108 enquiries as well as doing more in-depth work with 27 forums. This has led to a strengthening of our relationship with the national charity Contact a Family who contract us for this support.

Direct advice and support for organisations on a wide range of topics from health and safety to governance continued to be a key strand of work, with over 200 organisations receiving direct support during the year.

Working in partnership with Barnsley CVS to deliver their organisational support function, we have supported 83 organisations in the Barnsley district with a wide range of information and support.

Achievements and performance (continued)

Work with organisations

During the year the organisation took the decision to start a small charities newsletter due to the large number of national infrastructure organisations. This newsletter now has nearly 12,000 subscribers, and is performing an important function of providing specific information to the large number of small charities in the UK. We also had 157 organisations from this list attend our training workshops during the year.

Our popular online funding fair was delivered over 3 days in March this year and attracted over 2000 bookings, making it the largest event of its type in the UK.

Our open training programme was well attended this year, with over 653 people attending one of our online learning sessions. In addition to this we delivered a number of bespoke training courses, as well as regular First Aid training.

We have managed, even with the small size of the team, to keep active in the policy environment, delivering 2 research reports and contributing to a number of government calls for evidence about the new Protect duty.

Finally, we have seen a marked increase in interest in the Improving Quality scheme, with a number of new organisations approaching us to start their quality journey. In addition, Community Matters Yorkshire was once again assessed by an independent assessor for IQ and retained our award of the progression level of IQ.

Financial review

The Trustees have reviewed the finances for the year and are pleased with the performance of the Charity.

Reserves policy

The Trustees have a reserves policy which covers 3 months running costs and staff redundancies. These funds have been transferred to the designated funds in the accounts.

Statement of trustees' responsibilities

Charity law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity at the year end and of its incoming resources and resources expended during that year. In preparing those financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP; where applicable
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards and statements of recommended practice have been followed subject to any departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011.

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.

The trustees declare that they have approved the above report.

Signed on behalf of the trustees

Signed: *E B Sundeland*

Name and position:

Elizabeth Sundeland
Chair

Date:

5/2/25

**Independent examiners report to the trustees of
COMMUNITY MATTERS (YORKSHIRE)
for the period ended 31st October 2024**

I report on the accounts of the charity for the ended 31st October 2024 which are set out on pages 5 to 6.

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

It is my responsibility to:

- examine the accounts under section 145 of the 2011 Act;
- follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and
- state whether particular matters have come to my attention.

Basis of independent examiner's report

My examination was carried out in accordance with the 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 connection with 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 130 of the 2011 Act; and
 - to prepare accounts which accord with the accounting records and comply with the accounting requirements of the 2011 Act 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.

Mr Heera Singh FMAAT
HSL Accountancy Solutions Ltd
Enterprise House
61a Carr House
Doncaster
DN1 2BY

Date:

COMMUNITY MATTERS (YORKSHIRE)
**Statement of Financial Activities (Incorporating the Income and expenditure account)
for the period ended 31st October 2024**

	Unrestricted Funds	Designated Funds	Restricted Funds	Total 2024	Total 2023
	£	£	£	£	£
Income					
Bank interest	1,181	0	0	1,181	0
Donations	1,877	0	0	1,877	3,026
Generated Income	29,377	0	0	29,377	43,814
Grants	0	0	118,334	118,334	82,521
Total income	32,435	0	118,334	150,769	129,361
Expenditure					
Bank Charges	132	0	0	132	132
Insurance	0	0	574	574	523
IQ Quality Assurance	500	0	4,435	4,935	4,962
Materials	0	0	466	466	273
Office Equipment	22	0	358	380	225
Printing	103	0	730	834	81
Professional Fees	1,565	0	0	1,565	782
Rent and Rates	0	0	4,980	4,980	4,980
Room Hire	90	0	24	114	200
Staff Costs	73	0	66,955	67,028	66,472
Subscriptions	1,348	0	0	1,348	654
Telephone	694	0	3	697	800
Training	0	0	2,597	2,597	2,868
Volunteer Expenses	547	0	409	956	732
Web Costs	1,494	0	0	1,494	3,681
Total expenditure	6,569	0	81,531	88,100	87,365
Net income/expenditure	25,867	0	36,803	62,669	41,996
Balance transferred at 1st November 2023	49,913	40,645	138,254	228,811	186,815
Transfer between funds				0	0
Balance carried forward at 31st October 2024	75,779	40,645	175,056	291,481	228,811

The accounting policies and notes on pages 7 to 9 form part of these financial statements.

COMMUNITY MATTERS (YORKSHIRE)
Balance sheet
As at 31st October 2024

	2024	2023
	£	£
Fixed Assets	0	0
Current Assets		
Cash at bank & in hand	291,981	229,884
Creditors - amounts due within one year	-500	-1,073
Net current assets/liabilities	291,481	228,811
Net assets	291,481	228,811
Fund represented by		
Unrestricted funds	75,779	49,913
Designated funds	40,645	40,645
Restricted funds	175,056	138,254
Total	291,481	228,811

The financial statements on pages 5 and 6 were approved by the Trustees and signed on their behalf by:

Signed:

Name and position:

Date:

1 Accounting policies

1.1 Basis of preparation

These accounts (financial statements) have been prepared under the historic cost convention, with items recognised at cost or transaction value, unless otherwise stated in the relevant note(s), in accordance with:

- (a) The Charities Act 2011
- (b) Accounting & Reporting by Charities: Statement of Recommended Practice (Charities SORP FRS102) (effective January 2015)

The charity meets the definition of a public benefit entity as defined by FRS 102. The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern.

1.2 Incoming resources

These are included in the Statement of Financial Activities (SoFA). Incoming resources are recognised when:

- (a) The company becomes entitled to the resources
- (b) The directors are virtually certain they will receive the resources; and
- (c) The monetary value can be measured with sufficient reliability

Where incoming resources have related expenditure (as with fund-raising or contract income) the incoming resources and related expenditure are reported gross in the SoFA. Grants and donations are only included in the SoFA when the company has unconditional entitlement to the resources. Contractual income is only included in the SoFA once the related goods or performance related services have been delivered. Investment income is included in the accounts when receivable.

1.3 Expenditure

Expenditure is charged to the statement of financial activities on an accruals basis, inclusive of any VAT which cannot be recovered. Expenditure is classified under headings that aggregate all costs related to that category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Charitable expenditure comprises those costs incurred in the delivery of the charity's activities and services for its beneficiaries, including both direct and support costs.

Governance costs include those costs associated with meeting constitutional and statutory requirements, including Accountancy fees.

1.4 Fund accounting

Restricted funds are funds received from donors which are subject to restrictions on the purposes for which they may be used of which have been raised for a specific project. Unrestricted funds are those where there are no externally imposed restrictions. These include funds freely available to the charity for expenditure or appropriation to reserves for internally designated purposes.

1.5 Assets

Tangible assets are capitalised if they can be used for more than one year, and cost at least £500. They are valued at cost, or, if gifted, at the value to the company on receipt. The rates applicable are;

Office equipment - 20% on costs

1.6 Taxes

The company is not VAT registered. As a Charity the company is exempt from taxation on income and gains falling within section 505 of the Taxes Act 1988 or s256 of the Taxation of chargeable gains Act section 505 of the Taxes Act 1988 or s256 of the Taxation of chargeable gains Act 1992 to the extent that these are applied to its charitable objects.

1.7. Creditors

Creditors 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 are normally recognised at their settlement amount, usually the invoice amount. Accrued charges are normally valued at their settlement amount.

1.8. Debtors

Debtors are recognised at the settlement amount due. Prepayments are valued at the amount prepaid.

COMMUNITY MATTERS (YORKSHIRE)
Notes to the financial statements
for the period ended 31st October 2024

2 Grants

	Unrestricted Funds	Designated Funds	Restricted Funds	Total 2024	Total 2023
	£	£	£	£	£
Big Lottery - Awards for all	0	0	0	0	9,948
Big Lottery - Reaching communities	0	0	72,075	72,075	68,524
Co-op	0	0	0	0	984
General small grants	0	0	2,210	2,210	2,000
Community Grant Groundwork	0	0	37,040	37,040	0
IQ Quality Assurance scheme	0	0	5,544	5,544	10,960
Seedlings Foundation	0	0	1,465	1,465	1,065
	0	0	118,334	118,334	93,481

3 Tangible fixed assets

There were no fixed assets during the period of these accounts.

4 Debtors and creditors

	2024	2023
	£	£
Trade debtors	0	0
	<u>0</u>	<u>0</u>
Creditors - due within one year		
Trade creditors	-500	-1,073
	<u>-500</u>	<u>-1,073</u>

5 Trustees remuneration, benefits and expenses

There were no trustees' remuneration in the period of these accounts.

6 Staff costs

	2024	2023
	£	£
Salaries and wages	67,028	66,472
No employees received emoluments in excess of £60,000.		

7 Movement of funds

	Opening Balance	Incoming Resources	Expended Resources	Transfers	Closing Balance
	£	£	£	£	£
Unrestricted funds					
General funds	49,913	32,435	-6,569	0	75,779
Designated funds					
Reserves	40,645	0	0	0	40,645
Restricted funds					
Community Development Fund	71,420	0	0	0	71,420
Big Lottery - Reaching communities	31,953	72,075	-52,694	0	51,334
Big Lottery - Awards for all	6,304	0	-4,502	0	1,802
Community Grant Groundwork	0	37,040	-12,828	0	24,212
General small grants	1,250	2,210	-1,219	0	2,241
IQ Quality Assurance scheme	18,036	5,544	-4,435	0	19,145
Policy	3,437	0	0	0	3,437
Seedlings Foundation	0	1,465	0	0	1,465
Social Enterprise Support	5,853	0	-5,853	0	0
Total funds	228,812	150,769	-88,100	0	291,481

7 Movement of funds

Designated funds

The designated funds are unrestricted in nature, these fund have been earmarked by the Trustees in line with the Charity's Reserves Policy. The Charity's reserves consist of 3 months operating costs, staff redundancy and other closure costs.

Restricted funds

Small grants, Coop and Seedlings Foundation – Small grants toward project activities in the period.

Awards for All - Developing policy documents for Mutual Aid groups

Social Enterprise Support - To employ a Communications officer for 12 months to support the growth of the charities earned income

Big Lottery - Reaching communities – a 3 year project to work with families and the wider community in Wetherby supporting Health and wellbeing

Community Development Fund – restricted for general Community Development Work

Community Grant Groundwork - Funding to work across West Yorkshire with people furthest from the workforce to move them closer to employment

The policy fund - The policy fund is to support research projects and the publishing of reports of their findings.

8 Previous periods figure

The previous periods figure are provided, where available, for comparison purposes only.

Accounts



Accountancy Solutions

COMMUNITY MATTERS (YORKSHIRE)

Financial statements for the
year ended 31st October 2023

Charity number: 1177705

Charitable Incorporated Organisation
Registered England and Wales

COMMUNITY MATTERS (YORKSHIRE)
Contents of the financial statements
for the period ended 31st October 2023

	Page
Administrative Details	1
Trustees Report	2 - 3
Independent Examiners Report	4
Income and Expenditure Account	5
Balance Sheet	6
Notes to the accounts	7 - 9

COMMUNITY MATTERS (YORKSHIRE)
Administrative details
for the period ended 31st October 2023

Registered Charity number	1177705
Trustees and Management Committee	Elizabeth Alison Sunderland Linda Northfield Sue Hutchinson Philip Martin Jones
Administrative address	Clayton Business Centre, Midland Rd, Leeds LS10 2RJ
Bankers	CAF Bank 25 Kings Hill Ave, Kings Hill, West Malling ME19 4JQ Unity Bank 4 Brindley Pl, Birmingham B1 2JB
Independent Examiner	Heera Singh FMAAT HSL Accountancy Solutions Ltd Enterprise House 61a Carr House Doncaster DN1 2BY

Governing document

The organisation is operated under the rules of its constitution which was adopted 26th September 2017.

Recruitment and appointment of new trustees

The charity aims to ensure that its trustees are able to bring a range of different skills to the board. It also looks to recruit trustees who have worked with offenders and ex-offenders with learning difficulties, which contributes towards the achievement of the charity's objective.

Induction and training of new trustees

All new trustees are provided with details of their responsibilities by way of relevant Charity Commission leaflets. Further training is available to any trustee who wish to receive it.

Organisational structure and management

The day to day running and management of the charity is undertaken by the trustees. They are responsible for identifying and appointing staff members, to whom some aspects of the charitable work is delegated.

Risk management

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

The Charity's objectives

To develop the capacity and skills of the members of disadvantaged communities in Yorkshire in such a way that they are better able to identify and help meet their needs and participate more fully in society. To help young people, especially but not exclusively through leisure time activities so as to develop their capabilities that they may grow to full maturity as individuals and members of society.

The charity's main activities

The organisation offers support and advice to voluntary and social enterprise organisations through its specific newsletters and events. Additionally it offers specialist support in the area of attracting external funds from charitable sources.

The organisation provides activities for children and young people both physical and artistic. It provides training and support and information to other organisations who work with children and young people. It supports and runs family peer support groups. It delivers training for family members. Provides community volunteering opportunities. Carries out community consultations.

Achievements and performance

2022-23 has been a year of consolidation with income levels staying steady. CMY has always had two distinct strands of work; direct engagement with communities in West Yorkshire, and then organisational support for other community groups.

Direct Community Work

Using modest amounts of small grant funding we have maintained our activity in areas of East Leeds - mainly in Cross Gates, Swarcliffe and Garforth. This year has also seen the start of our 3-year Lottery funded project based in Wetherby. This has got off to a strong start with the recruitment of an additional community worker in the area and the creation of a number of new groups supporting the local community.

Due to funding from the West Yorkshire Mayor we were able to offer a number of first aid courses for community members in the areas where our projects are based.

Work with organisations

2022-23 saw increased demand for our support for other organisations especially in the area of Parent Carer Forums, fielding 138 enquiries as well as doing more in-depth work with 16 forums. This has led to a strengthening of our relationship with the national charity Contact a Family who contract us for this support.

Direct advice and support for organisations on a wide range of topics from health and safety to governance continued to be a key strand of work, with over 200 organisations receiving direct support during the year.

We have also extended our partnership with Barnsley CVS which began when their development officer tragically died. CM took over delivering their organisational support function.

Achievements and performance (continued)

Work with organisations

Subscribers for our Community Buildings services has grown steadily with a 15% increase in organisations, and we have continued to run regular sessions to allow peer support and information sharing throughout the year.

Our popular online funding fair was delivered over 3 days in March this year and attracted over 2000 bookings, making it the largest event of its type in the UK.

Our open training programme was well attended this year with over 557 people attending one of our online learning sessions. In addition to this we delivered a number of bespoke training courses, as well as regular First Aid training. We have managed even with the small size of the team to keep active in the policy environment, delivering 2 research reports and contributing to a number of government calls for evidence about the new Protect duty.

Finally, we have seen a marked increase in interest in the Improving Quality scheme with a number of new organisations approaching us to start their quality journey.

Financial review

The Trustees have reviewed the finances for the year and are pleased with the performance of the Charity.

Reserves policy

The Trustees have a reserves policy which covers 3 months running costs and staff redundancies. These funds have been transferred to the designated funds in the accounts.

Statement of trustees' responsibilities

Charity law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity at the year end and of its incoming resources and resources expended during that year. In preparing those financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP; where applicable
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards and statements of recommended practice have been followed subject to any departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011.

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.

The trustees declare that they have approved the above report.

Signed on behalf of the trustees

Signed:

Name and position:

Date:

**Independent examiners report to the trustees of
COMMUNITY MATTERS (YORKSHIRE)
for the period ended 31st October 2023**

I report on the accounts of the charity for the ended 31st October 2023 which are set out on pages 5 to 6.

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

It is my responsibility to:

- examine the accounts under section 145 of the 2011 Act;
- follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and
- state whether particular matters have come to my attention.

Basis of independent examiner's report

My examination was carried out in accordance with the 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 connection with 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 130 of the 2011 Act; and
 - to prepare accounts which accord with the accounting records and comply with the accounting requirements of the 2011 Act 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.

Mr Heera Singh FMAAT
HSL Accountancy Solutions Ltd
Enterprise House
61a Carr House
Doncaster
DN1 2BY

Date:

COMMUNITY MATTERS (YORKSHIRE)**Statement of Financial Activities (Incorporating the Income and expenditure account)
for the period ended 31st October 2023**

	Unrestricted Funds	Designated Funds	Restricted Funds	Total 2023	Total 2022
	£	£	£	£	£
Income					
Donations	3,026	0	0	3,026	1,922
Generated Income	32,854	0	10,960	43,814	43,343
Grants	0	0	82,521	82,521	58,472
Total income	35,880	0	93,481	129,361	103,737
Expenditure					
Bank Charges	132	0	0	132	72
Freelance Fees	0	0	0	0	100
Insurance	523	0	0	523	476
IQ	0	0	4,962	4,962	3,882
Materials	41	0	232	273	996
Office Equipment	105	0	121	225	418
Printing	79	0	2	81	82
Professional Fees	782	0	0	782	4,050
Rent and Rates	0	0	4,980	4,980	4,980
Room Hire	0	0	200	200	254
Staff Costs	8,873	0	57,599	66,472	50,093
Subscriptions	654	0	0	654	402
Telephone	635	0	165	800	631
Training	2,868	0	0	2,868	4,166
Volunteer Expenses	732	0	0	732	849
Web Costs	1,701	0	1,980	3,681	3,247
Total expenditure	17,125	0	70,240	87,365	74,698
Net income/expenditure	18,755	0	23,241	41,996	29,038
Balance transferred at 1st November 2022	31,157	40,645	115,013	186,815	157,777
Transfer between funds				0	0
Balance carried forward at 31st October 2023	49,913	40,645	138,254	228,811	186,815

The accounting policies and notes on pages 7 to 9 form part of these financial statements.

COMMUNITY MATTERS (YORKSHIRE)
Balance sheet
As at 31st October 2023

		2023	2022
	Notes	£	£
Fixed Assets		0	0
Current Assets			
Cash at bank & in hand		229,884	187,315
Creditors - amounts due within one year	4	-1,073	-500
Net current assets/liabilities		<u>228,811</u>	<u>186,815</u>
Net assets		<u>228,811</u>	<u>186,815</u>
Fund represented by	7		
Unrestricted funds		49,913	31,157
Designated funds		40,645	40,645
Restricted funds		138,254	115,013
Total		<u>228,811</u>	<u>186,815</u>

The financial statements on pages 5 and 6 were approved by the Trustees and signed on their behalf by:

Signed:

Name and position:

Date:

1 Accounting policies

1.1 Basis of preparation

These accounts (financial statements) have been prepared under the historic cost convention, with items recognised at cost or transaction value, unless otherwise stated in the relevant note(s), in accordance with:

- (a) The Charities Act 2011
- (b) Accounting & Reporting by Charities: Statement of Recommended Practice (Charities SORP FRS102) (effective January 2015)

The charity meets the definition of a public benefit entity as defined by FRS 102. The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern.

1.2 Incoming resources

These are included in the Statement of Financial Activities (SoFA). Incoming resources are recognised when:

- (a) The company becomes entitled to the resources
- (b) The directors are virtually certain they will receive the resources; and
- (c) The monetary value can be measured with sufficient reliability

Where incoming resources have related expenditure (as with fund-raising or contract income) the incoming resources and related expenditure are reported gross in the SoFA. Grants and donations are only included in the SoFA when the company has unconditional entitlement to the resources. Contractual income is only included in the SoFA once the related goods or performance related services have been delivered. Investment income is included in the accounts when receivable.

1.3 Expenditure

Expenditure is charged to the statement of financial activities on an accruals basis, inclusive of any VAT which cannot be recovered. Expenditure is classified under headings that aggregate all costs related to that category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Charitable expenditure comprises those costs incurred in the delivery of the charity's activities and services for its beneficiaries, including both direct and support costs.

Governance costs include those costs associated with meeting constitutional and statutory requirements, including Accountancy fees.

1.4 Fund accounting

Restricted funds are funds received from donors which are subject to restrictions on the purposes for which they may be used of which have been raised for a specific project. Unrestricted funds are those where there are no externally imposed restrictions. These include funds freely available to the charity for expenditure or appropriation to reserves for internally designated purposes.

1.5 Assets

Tangible assets are capitalised if they can be used for more than one year, and cost at least £500. They are valued at cost, or, if gifted, at the value to the company on receipt. The rates applicable are;

Office equipment - 20% on costs

1.6 Taxes

The company is not VAT registered. As a Charity the company is exempt from taxation on income and gains falling within section 505 of the Taxes Act 1988 or s256 of the Taxation of chargeable gains Act section 505 of the Taxes Act 1988 or s256 of the Taxation of chargeable gains Act 1992 to the extent that these are applied to its charitable objects.

1.7. Creditors

Creditors 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 are normally recognised at their settlement amount, usually the invoice amount. Accrued charges are normally valued at their settlement amount.

1.8. Debtors

Debtors are recognised at the settlement amount due. Prepayments are valued at the amount prepaid.

COMMUNITY MATTERS (YORKSHIRE)
Notes to the financial statements
for the period ended 31st October 2023

2 Grants

	Unrestricted Funds £	Designated Funds £	Restricted Funds £	Total 2023 £	Total 2022 £
Bettys and Tailors				0	1,200
Big Lottery - Awards for all			9,948	9,948	9,530
Big Lottery - Reaching communities			68,524	68,524	0
Community Development Fund				0	3020
Co-op			984	984	187
General small grants			2,000	2,000	975
Groundworks - ESF				0	24,000
IQ			10,960	10,960	12,870
LCF - Power of community				0	1377
Live Well Leeds				0	607
Seedlings Foundation			1,065	1,065	750
Social Enterprise Support				0	14,444
Wharfedale Foundation				0	2,382
	0	0	93,481	93,481	71,342

3 Tangible fixed assets

There were no fixed assets during the period of these accounts.

4 Debtors and creditors

	2023 £	2022 £
Trade debtors	0	0
	<u>0</u>	<u>0</u>
Creditors - due within one year		
Trade creditors	-1,073	-500
	<u>-1,073</u>	<u>-500</u>

5 Trustees remuneration, benefits and expenses

There were no trustees' remuneration in the period of these accounts.

6 Staff costs

	2023 £	2022 £
Salaries and wages	66,472	49,093
	<u>66,472</u>	<u>49,093</u>

No employees received emoluments in excess of £60,000.

7 Movement of funds

	Opening Balance	Incoming Resources	Expended Resources	Transfers	Closing Balance
	£	£	£	£	£
Unrestricted funds					
General funds	31,157	35,880	-17,125	0	49,913
Designated funds					
Reserves	40,645	0	0	0	40,645
Restricted funds					
Community Development Fund	70,167	0	0	1,252	71,420
Big Lottery - Reaching communities	0	68,524	-36,571	0	31,953
Big Lottery - Awards for all	1,799	9,948	-5,443	0	6,304
Groundworks - ESF	10,814	0	-9,562	-1,252	0
General small grants	0	2,000	-750	0	1,250
Coop	0	984	-984	0	0
Quality insurance works	12,038	10,960	-4,962	0	18,036
Policy	3,437	0	0	0	3,437
Seedlings Foundation	0	1,065	-1,065	0	0
Social Enterprise Support	14,444	0	-8,591	0	5,853
Wharfedale Foundation	2,312	0	-2,312	0	0
Total funds	186,815	129,361	-87,365	0	228,811

Movement of funds (continued)

Designated funds

The designated funds are unrestricted in nature, these fund have been earmarked by the Trustees in line with the Charity's Reserves Policy. The Charity's reserves consist of 3 months operating costs, staff redundancy and other closure costs.

Restricted funds

Wharfedale Foundation - A project to connect isolated people aged between 20 to 50 year olds.

Small grants, Coop and Seedlings Foundation – Small grants toward project activities in the period.

Awards for All - Developing policy documents for Mutual Aid groups

Social Enterprise Support - To employ a Communications officer for 12 months to support the growth of the charities earned income

Big Lottery - Reaching communities – a 3 year project to work with families and the wider community in Wetherby supporting Health and wellbeing

Community Development Fund – restricted for general Community Development Work

ESF - Delivery of training to community members to support them to improve their employment prospects

The policy fund - The policy fund is to support research projects and the publishing of reports of their findings.

8 Previous periods figure

The previous periods figure are provided, where available, for comparison purposes only.

Accounts



Accountancy Solutions

COMMUNITY MATTERS (YORKSHIRE)

Financial statements for the
year ended 31st October 2022

Charity number: 1177705

Charitable Incorporated Organisation
Registered England and Wales

COMMUNITY MATTERS (YORKSHIRE)
Contents of the financial statements
for the period ended 31st October 2022

	Page
Administrative Details	1
Trustees Report	2 - 3
Independent Examiners Report	4
Income and Expenditure Account	5
Balance Sheet	6
Notes to the accounts	7 - 9

COMMUNITY MATTERS (YORKSHIRE)
Administrative details
for the period ended 31st October 2022

Registered Charity number	1177705
Trustees and Management Committee	Elizabeth Alison Sunderland Linda Northfield Sue Hutchinson
Administrative address	Clayton Business Centre, Midland Rd, Leeds LS10 2RJ
Bankers	CAF Bank 25 Kings Hill Ave, Kings Hill, West Malling ME19 4JQ Unity Bank 4 Brindley Pl, Birmingham B1 2JB
Independent Examiner	Heera Singh FMAAT HSL Accountancy Solutions Ltd Enterprise House 61a Carr House Doncaster DN1 2BY

Governing document

The organisation is operated under the rules of its constitution which was adopted 26th September 2017.

Recruitment and appointment of new trustees

The charity aims to ensure that its trustees are able to bring a range of different skills to the board. It also looks to recruit trustees who have worked with offenders and ex-offenders with learning difficulties, which contributes towards the achievement of the charity's objective.

Induction and training of new trustees

All new trustees are provided with details of their responsibilities by way of relevant Charity Commission leaflets. Further training is available to any trustee who wish to receive it.

Organisational structure and management

The day to day running and management of the charity is undertaken by the trustees. They are responsible for identifying and appointing staff members, to whom some aspects of the charitable work is delegated.

Risk management

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

The Charity's objectives

To develop the capacity and skills of the members of disadvantaged communities in Yorkshire in such a way that they are better able to identify and help meet their needs and participate more fully in society. To help young people, especially but not exclusively through leisure time activities so as to develop their capabilities that they may grow to full maturity as individuals and members of society.

The charity's main activities

The organisation offers support and advice to voluntary and social enterprise organisations through its specific newsletters and events. Additionally it offers specialist support in the area of attracting external funds from charitable sources.

The organisation provides activities for children and young people both physical and artistic. It provides training and support and information to other organisations who work with children and young people. It supports and runs family peer support groups. It delivers training for family members. Provides community volunteering opportunities. Carries out community consultations.

Achievements and performance

2021-22 has been a successful year for the charity building on the solid foundations of the previous year, it has also seen a positive return to pre pandemic income levels. CMY has always had two distinct strands of work; direct engagement with communities in West Yorkshire, and then organisational support for other community groups.

Direct Community Work

Much work has been carried out this year working with communities in outer North East Leeds laying foundations for the delivery of a new Lottery funded project in Wetherby which will start in 2023. By using a modest amount of small grant funding a range of activities with families and other community members have been delivered including some innovative work with families of children with additional needs.

During the year we continued to deliver ESF-funded work to support those furthest from the work-place to become more work-ready, offering accredited qualifications and training in key compliance areas such as food safety and Health and Safety. In addition, a number of people have undertaken the Wellbeing Champions training which is gaining a steady reputation for supporting community health volunteers in Leeds.

Work with organisations

2021-22 saw continued increasing demand for support to other organisations. The funding fair again attracted over 2000 registrations across the four days of the event. During the year we were informed of the proposed closure of the Small Charities Coalition, we expressed interest in taking over the SCC and maintaining their services to small charities, unfortunately the Trustees felt more comfortable transferring the service to NCVO. This year has however seen the strengthening of our relationship with the Charity Contact a Family and increasing support of parent carer forums across the country.

Achievements and performance (continued)

The organisation continued to provide its information service including The Yorkshire Hub newsletter covering the whole of the Yorkshire region and the Community Matters newsletter which specialises in supporting organisations operating community spaces. The newsletters reach over 12100 people each month. Policy work has continued this year initially advocating for amendments to the new protect duty. This year we carried out some valued research into the costs for hiring community spaces which to date has been downloaded over 2000 times. WE have also maintained relationships with the sector press often being asked to comment on current issues and raising the profile of community buildings. During the year we were also asked to contribute a chapter to the book COVID-19 and the Voluntary and Community Sector in the UK published by Policy Press.

Community Matters Training offer was moved mainly online, and will probably remain that way for the foreseeable future. A full training programme covering a wide range of organisational development topics was delivered, as well as a large amount of first aid training in West Yorkshire. During the year we provided training for 848 people.

Nearly 200 people who manage community building took part in regular peer support sessions during the year this has become a valued source of advice and support by those organisations who access it

Direct advice and support for organisations on a wide range of topics for health and safety to governance continued to be a key strand of work with over 200 organisations receiving direct support during the year

This year has also seen an expansion of the Improving Quality Scheme, with over 200 people attending online workshops about IQ as well as a significant increase in the number of enquiries about the scheme. During the year the first carers Trust member was received the IQ award as well as the largest Housing Association in the Republic of Ireland

Overall it has been a successful year building on the previous year's successes and preparing for the start of new major projects in 2023

Financial review

The Trustees have reviewed the finances for the year and are pleased with the performance of the Charity.

Reserves policy

The Trustees have a reserves policy which covers 3 months running costs and staff redundancies. These funds have been transferred to the designated funds in the accounts.

Statement of trustees' responsibilities

Charity law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity at the year end and of its incoming resources and resources expended during that year. In preparing those financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP; where applicable
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards and statements of recommended practice have been followed subject to any departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011.

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.

The trustees declare that they have approved the above report.

Signed on behalf of the trustees

Signed:

Name and position:

Date:

**Independent examiners report to the trustees of
COMMUNITY MATTERS (YORKSHIRE)
for the period ended 31st October 2022**

I report on the accounts of the charity for the ended 31st October 2022 which are set out on pages 5 to 6.

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

It is my responsibility to:

- examine the accounts under section 145 of the 2011 Act;
- follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and
- state whether particular matters have come to my attention.

Basis of independent examiner's report

My examination was carried out in accordance with the 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 connection with 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 130 of the 2011 Act; and
 - to prepare accounts which accord with the accounting records and comply with the accounting requirements of the 2011 Act 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.

Mr Heera Singh FMAAT
HSL Accountancy Solutions Ltd
Enterprise House
61a Carr House
Doncaster
DN1 2BY

Date:

COMMUNITY MATTERS (YORKSHIRE)
**Statement of Financial Activities (Incorporating the Income and expenditure account)
for the period ended 31st October 2022**

	Unrestricted Funds	Designated Funds	Restricted Funds	Total 2022	Total 2021
	£	£	£	£	£
Income					
Donations	1,922	0	0	1,922	729
Generated Income	30,473	0	12,870	43,343	27,355
Grants	975	0	57,497	58,472	44,666
Total income	33,370	0	70,367	103,737	72,750
Expenditure					
Bank Charges	72	0	0	72	175
Freelance Fees	100	0	0	100	13,275
Insurance	476	0	0	476	503
IQ	0	0	3,882	3,882	2,625
Materials	255	0	742	996	159
Office Equipment	353	0	65	418	606
Printing	59	0	23	82	0
Professional Fees	1,000	0	3,050	4,050	500
Rent and Rates	4,980	0	0	4,980	4,980
Room Hire	0	0	254	254	0
Staff Costs	6,455	0	43,638	50,093	49,621
Subscriptions	200	0	202	402	192
Telephone	562	0	70	631	1,130
Training	3,608	0	558	4,166	8,150
Volunteer Expenses	814	0	35	849	562
Web Costs	247	3,000	0	3,247	1,255
Total expenditure	19,181	3,000	52,518	74,698	83,733
Net income/expenditure	14,189	-3,000	17,849	29,038	-10,984
Balance transferred at 1st November 2021	32,968	21,645	103,163	157,777	168,760
Transfer between funds	-16,000	22,000	-6,000	0	0
Balance carried forward at 31st October 2022	31,157	40,645	115,013	186,815	157,777

The accounting policies and notes on pages 7 to 9 form part of these financial statements.

COMMUNITY MATTERS (YORKSHIRE)
Balance sheet
As at 31st October 2022

	Notes	2022 £	2021 £
Fixed Assets		0	0
Current Assets			
Cash at bank & in hand		187,315	158,219
Creditors - amounts due within one year		-500	-442
Net current assets/liabilities		186,815	157,777
Net assets		186,815	157,777
Fund represented by			
Unrestricted funds		31,157	32,968
Designated funds		40,645	21,645
Restricted funds		115,013	103,163
Total		186,815	157,777

The financial statements on pages 5 and 6 were approved by the Trustees and signed on their behalf by:

Signed:

Name and position:

Date:

1 Accounting policies

1.1 Basis of preparation

These accounts (financial statements) have been prepared under the historic cost convention, with items recognised at cost or transaction value, unless otherwise stated in the relevant note(s), in accordance with:

- (a) The Charities Act 2011
- (b) Accounting & Reporting by Charities: Statement of Recommended Practice (Charities SORP FRS102) (effective January 2015)

The charity meets the definition of a public benefit entity as defined by FRS 102. The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern.

1.2 Incoming resources

These are included in the Statement of Financial Activities (SoFA). Incoming resources are recognised when:

- (a) The company becomes entitled to the resources
- (b) The directors are virtually certain they will receive the resources; and
- (c) The monetary value can be measured with sufficient reliability

Where incoming resources have related expenditure (as with fund-raising or contract income) the incoming resources and related expenditure are reported gross in the SoFA. Grants and donations are only included in the SoFA when the company has unconditional entitlement to the resources. Contractual income is only included in the SoFA once the related goods or performance related services have been delivered. Investment income is included in the accounts when receivable.

1.3 Expenditure

Expenditure is charged to the statement of financial activities on an accruals basis, inclusive of any VAT which cannot be recovered. Expenditure is classified under headings that aggregate all costs related to that category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Charitable expenditure comprises those costs incurred in the delivery of the charity's activities and services for its beneficiaries, including both direct and support costs.

Governance costs include those costs associated with meeting constitutional and statutory requirements, including Accountancy fees.

1.4 Fund accounting

Restricted funds are funds received from donors which are subject to restrictions on the purposes for which they may be used of which have been raised for a specific project. Unrestricted funds are those where there are no externally imposed restrictions. These include funds freely available to the charity for expenditure or appropriation to reserves for internally designated purposes.

1.5 Assets

Tangible assets are capitalised if they can be used for more than one year, and cost at least £500. They are valued at cost, or, if gifted, at the value to the company on receipt. The rates applicable are;

Office equipment - 20% on costs

1.6 Taxes

The company is not VAT registered. As a Charity the company is exempt from taxation on income and gains falling within section 505 of the Taxes Act 1988 or s256 of the Taxation of chargeable gains Act section 505 of the Taxes Act 1988 or s256 of the Taxation of chargeable gains Act 1992 to the extent that these are applied to its charitable objects.

1.7. Creditors

Creditors 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 are normally recognised at their settlement amount, usually the invoice amount. Accrued charges are normally valued at their settlement amount.

1.8. Debtors

Debtors are recognised at the settlement amount due. Prepayments are valued at the amount prepaid.

COMMUNITY MATTERS (YORKSHIRE)
Notes to the financial statements
for the period ended 31st October 2022

2 Grants

	Unrestricted Funds £	Designated Funds £	Restricted Funds £	Total 2022 £	Total 2021 £
Bettys and Tailors			1,200	1,200	0
Big Lottery - Awards for all			9,530	9,530	0
Community Development Fund			3,020	3,020	0
Co-op			187	187	945
Groundworks - ESF			24,000	24,000	20,000
HMRC				0	14,533
IQ			12,870	12,870	1,482
LCF - Power of community			1,377	1,377	4730
Live Well Leeds			607	607	0
Seedlings Foundation			750	750	0
Social Enterprise Support			14,444	14,444	0
Wharfedale Foundation			2,382	2,382	0
General grants	975			975	2,976
	975	0	70,367	71,342	44,666

3 Tangible fixed assets

There were no fixed assets during the period of these accounts.

4 Debtors and creditors

	2022 £	2021 £
Trade debtors	0	0
	<u>0</u>	<u>0</u>
Creditors - due within one year		
Trade creditors	-500	-500
	<u>-500</u>	<u>-500</u>

5 Trustees remuneration, benefits and expenses

There were no trustees' remuneration in the period of these accounts.

6 Staff costs

	2022 £	2021 £
Salaries and wages	50,093	49,621
	<u>50,093</u>	<u>49,621</u>

No employees received emoluments in excess of £60,000.

7 Movement of funds

	Opening Balance	Incoming Resources	Expended Resources	Transfers	Closing Balance
	£	£	£	£	£
Unrestricted funds					
General funds	32,968	33,370	-19,181	-16,000	31,157
Designated funds					
Reserves	21,645	0	-3,000	22,000	40,645
Restricted funds					
Community Development Fund	67,147	3,020	0	0	70,167
Bettys and Tailors	0	1,200	0	-1,200	0
Big Lottery - Reaching communities	4,424	0	-3,000	-1,424	0
Big Lottery - Awards for all	0	9,530	-7,731		1,799
Groundworks - ESF	18,582	24,000	-31,768		10,814
Co-op	0	187	0	-187	0
LCF - Power of community	3,960	1,377	-5,323	-14	0
Quality insurance works	9,051	12,870	-3,883	-6,000	12,038
Live Well Leeds	0	607	-607		0
Policy	0	0	0	3,437	3,437
Seedlings Foundation	0	750	-137	-613	0
Social Enterprise Support	0	14,444			14,444
Wharfedale Foundation	0	2,382	-70		2,312
Total funds	157,777	103,737	-74,698	0	186,815

Movement of funds (continued)

Designated funds

The designated funds are unrestricted in nature, these fund have been earmarked by the Trustees in line with the Charity's Reserves Policy. The Charity's reserves consist of 3 months operating costs, staff redundancy and other closure costs.

Restricted funds

Wharfedale Foundation - A project to connect isolated people aged between 20 to 50 year olds.

Bettys and Taylors - A project to provide a number of cooking session for families with children with additional needs over the summer holidays

Seedlings Foundation - Summer sport and music activities for families with young children.

Weslyan - A project for parents and carers who have children with additional needs to come together for peer support.

Live Well Leeds - Towards activities and resources for wellbeing to support Weslyan grant

Awards for All - Developing policy documents for Mutual Aid groups

Social Enterprise Support - To employ a Communications officer for 12 months to support the growth of the charities earned income

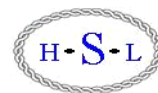
ESF - Delivery of training to community members to support them to improve heir employment prospects

The policy fund - The policy fund is to support research projects and the publishing of reports of their findings.

8 Previous periods figure

The previous periods figure are provided, where available, for comparison purposes only.

Accounts



Accountancy Solutions

COMMUNITY MATTERS (YORKSHIRE)

Financial statements for the
year ended 31st October 2021

Charity number: 1177705

Charitable Incorporated Organisation
Registered England and Wales

Call: 07926 450 250

Email: info@hslaccountancysolutions.co.uk

www.hslaccountancysolutions.co.uk

COMMUNITY MATTERS (YORKSHIRE)
Contents of the financial statements
for the period ended 31st October 2021

	Page
Administrative Details	1
Trustees Report	2 - 3
Independent Examiners Report	4
Income and Expenditure Account	5
Balance Sheet	6
Notes to the accounts	7 - 9

COMMUNITY MATTERS (YORKSHIRE)
Administrative details
for the period ended 31st October 2021

Registered Charity number	1177705
Trustees and Management Committee	Elizabeth Alison Sunderland Linda Northfield Sue Hutchinson
Administrative address	Clayton Business Centre, Midland Rd, Leeds LS10 2RJ
Bankers	CAF Bank 25 Kings Hill Ave, Kings Hill, West Malling ME19 4JQ Unity Bank 4 Brindley Pl, Birmingham B1 2JB
Independent Examiner	Heera Singh FMAAT HSL Accountancy Solutions Ltd Enterprise House 61a Carr House Doncaster DN1 2BY

Governing document

The organisation is operated under the rules of its constitution which was adopted 26th September 2017.

Recruitment and appointment of new trustees

The charity aims to ensure that its trustees are able to bring a range of different skills to the board. It also looks to recruit trustees who have worked with offenders and ex-offenders with learning difficulties, which contributes towards the achievement of the charity's objective.

Induction and training of new trustees

All new trustees are provided with details of their responsibilities by way of relevant Charity Commission leaflets. Further training is available to any trustee who wish to receive it.

Organisational structure and management

The day to day running and management of the charity is undertaken by the trustees. They are responsible for identifying and appointing staff members, to whom some aspects of the charitable work is delegated.

Risk management

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

The Charity's objectives

To develop the capacity and skills of the members of disadvantaged communities in Yorkshire in such a way that they are better able to identify and help meet their needs and participate more fully in society. To help young people, especially but not exclusively through leisure time activities so as to develop their capabilities that they may grow to full maturity as individuals and members of society.

The charity's main activities

The organisation offers support and advice to voluntary and social enterprise organisations through its specific newsletters and events. Additionally it offers specialist support in the area of attracting external funds from charitable sources.

The organisation provides activities for children and young people both physical and artistic. It provides training and support and information to other organisations who work with children and young people. It supports and runs family peer support groups. It delivers training for family members. Provides community volunteering opportunities. Carries out community consultations.

Achievements and performance

2020-21 has seen a continuation of both the issues and the positive developments brought about by the COVID 19 pandemic. With the support of The National Lottery Community Fund we have completed the organisational development work to ensure we are clear about what the organisation delivers and how.

CMY has always had two distinct strands of work; direct engagement with communities in West Yorkshire, and then organisational support for other community groups.

Direct Community Work

This has proved difficult due to various lockdowns and the continued closure of community spaces. However, the team have still managed to keep a good level of engagement with the communities that they had been working with, and also build bridges to new communities in North East Leeds. This engagement in Wetherby and Boston Spa will form the foundations of further applications for funding over the coming year.

During the year we continued to deliver ESF-funded work to support those furthest from the work-place to become more work-ready, offering accredited qualifications and training in key compliance areas such as food safety and Health and Safety. In addition, a number of people have undertaken the Wellbeing Champions training which is gaining a steady reputation for supporting community health volunteers in Leeds.

Work with organisations

2020-21 has seen an explosion in our work with other organisations. Highlights have been the three-day funding fair which attracted over 2000 bookings from across the UK, and our event in small charity week "Big Space – Small Charity" which attracted over 200 participants. During the year Community Matters events attracted over 2927 delegates.

Achievements and performance (continued)

The organisation continued to provide its information service including The Yorkshire Hub newsletter covering the whole of the Yorkshire region and the Community Matters newsletter which specialises in supporting organisations operating community spaces. The newsletters reach over 12100 people each month. This year has also seen the start of the organisation's policy work with three well-received research reports produced during the year. Two reports looked at the effect of COVID 19 on community buildings, and the third report looked at Quality Improvement in Not for Profit organisations. The reports attracted national press coverage as well as forewords from significant contributors including Rachael Maskell the Shadow Minister for Civil Society.

Community Matters Training offer was moved mainly online, and will probably remain that way for the foreseeable future. A full training programme covering a wide range of organisational development topics was delivered, as well as a large amount of first aid training in West Yorkshire. During the year we provided training for 922 people.

Direct advice and support for organisations on a wide range of topics for health and safety to governance continued to be a key strand of work with over 200 organisations receiving direct support during the year

This year has also seen an expansion of the Improving Quality Scheme, with over 300 people attending online workshops about IQ as well as a significant increase in the number of enquiries about the scheme. During the year IQ was accepted by the carers Trust as one of their approved Quality Improvement Schemes. This year has also seen the first organisation reassessed against the standard. It is pleasing that the retention rate of organisations currently stands at 75% showing how much organisations value the process of undertaking IQ.

Overall it has been a successful year in spite of the setbacks and the organisations is in a strong position to grow in the future.

Financial review

The Trustees have reviewed the finances for the year and are pleased with the performance of the Charity.

Reserves policy

The Trustees have a reserves policy which covers 3 months running costs and staff redundancies. These funds have been transferred to the designated funds in the accounts.

Statement of trustees' responsibilities

Charity law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity at the year end and of its incoming resources and resources expended during that year. In preparing those financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP; where applicable
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards and statements of recommended practice have been followed subject to any departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011.

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.

The trustees declare that they have approved the above report.

Signed on behalf of the trustees

Signed:

Name and position:

Date:

**Independent examiners report to the trustees of
COMMUNITY MATTERS (YORKSHIRE)
for the period ended 31st October 2021**

I report on the accounts of the charity for the ended 31st October 2021 which are set out on pages 5 to 6.

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

It is my responsibility to:

- examine the accounts under section 145 of the 2011 Act;
- follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and
- state whether particular matters have come to my attention.

Basis of independent examiner's report

My examination was carried out in accordance with the 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 connection with 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 130 of the 2011 Act; and
 - to prepare accounts which accord with the accounting records and comply with the accounting requirements of the 2011 Act 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.

Mr Heera Singh FMAAT
HSL Accountancy Solutions Ltd
Enterprise House
61a Carr House
Doncaster
DN1 2BY

Date:

COMMUNITY MATTERS (YORKSHIRE)

**Statement of Financial Activities (Incorporating the Income and expenditure account)
for the period ended 31st October 2021**

	Unrestricted	Designated	Restricted	Total	Total
	Funds	Funds	Funds	2021	2020
	£	£	£	£	£
Income					
Donations	729			729	25
Generated Income	21,390		5,965	27,355	30,538
Grants	0	2,963	41,703	44,666	93,985
Total income	22,119	2,963	47,667	72,750	124,548
Expenditure					
Bank Charges	175			175	137
Freelance Fees	2,080		11,195	13,275	3,500
Insurance	252		251	503	469
IQ			2,625	2,625	2,601
Materials	133		26	159	356
Office Equipment	249		357	606	150
Printing				0	56
Professional Fees			500	500	425
Rent and Rates	4,980			4,980	4,980
Room Hire				0	933
Staff Costs	685		48,936	49,621	35,291
Subscriptions			192	192	90
Telephone	717		413	1,130	720
Training	7,150		1,000	8,150	4,140
Volunteer Expenses	350		213	562	1,194
Web Costs	1,255		0	1,255	1,719
Total expenditure	18,026	0	65,708	83,733	56,761
Net income/expenditure	4,094	2,963	-18,041	-10,984	67,786
Balance transferred at 1st November 2020	26,387	18,682	123,692	168,760	100,974
Transfer between funds	2,488	0	-2,488	0	0
Balance carried forward at 31st October 2021	32,968	21,645	103,163	157,777	168,760

The accounting policies and notes on pages 7 to 9 form part of these financial statements.

COMMUNITY MATTERS (YORKSHIRE)
Balance sheet
As at 31st October 2021

	2021	2020
	£	£
Fixed Assets	0	0
Current Assets		
Cash at bank & in hand	158,219	168,260
Creditors - amounts due within one year	-442	-500
Net current assets/liabilities	157,777	167,760
Net assets	157,777	167,760
Fund represented by		
Unrestricted funds	32,968	26,387
Designated funds	21,645	18,682
Restricted funds	103,163	123,692
Total	157,777	168,760

The financial statements on pages 5 and 6 were approved by the Trustees and signed on their behalf by:

Signed:

Name and position:

Date:

1 Accounting policies

1.1 Basis of preparation

These accounts (financial statements) have been prepared under the historic cost convention, with items recognised at cost or transaction value, unless otherwise stated in the relevant note(s), in accordance with:

(a) The Charities Act 2011

(b) Accounting & Reporting by Charities: Statement of Recommended Practice (Charities SORP FRS102) (effective January 2015)

The charity meets the definition of a public benefit entity as defined by FRS 102. The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern.

1.2 Incoming resources

These are included in the Statement of Financial Activities (SoFA). Incoming resources are recognised when:

(a) The company becomes entitled to the resources

(b) The directors are virtually certain they will receive the resources; and

(c) The monetary value can be measured with sufficient reliability

Where incoming resources have related expenditure (as with fund-raising or contract income) the incoming resources and related expenditure are reported gross in the SoFA. Grants and donations are only included in the SoFA when the company has unconditional entitlement to the resources. Contractual income is only included in the SoFA once the related goods or performance related services have been delivered. Investment income is included in the accounts when receivable.

1.3 Expenditure

Expenditure is charged to the statement of financial activities on an accruals basis, inclusive of any VAT which cannot be recovered. Expenditure is classified under headings that aggregate all costs related to that category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Charitable expenditure comprises those costs incurred in the delivery of the charity's activities and services for its beneficiaries, including both direct and support costs.

Governance costs include those costs associated with meeting constitutional and statutory requirements, including Accountancy fees.

1.4 Fund accounting

Restricted funds are funds received from donors which are subject to restrictions on the purposes for which they may be used of which have been raised for a specific project. Unrestricted funds are those where there are no externally imposed restrictions. These include funds freely available to the charity for expenditure or appropriation to reserves for internally designated purposes.

1.5 Assets

Tangible assets are capitalised if they can be used for more than one year, and cost at least £500. They are valued at cost, or, if gifted, at the value to the company on receipt. The rates applicable are;

Office equipment - 20% on costs

1.6 Taxes

The company is not VAT registered. As a Charity the company is exempt from taxation on income and gains falling within section 505 of the Taxes Act 1988 or s256 of the Taxation of chargeable gains Act section 505 of the Taxes Act 1988 or s256 of the Taxation of chargeable gains Act 1992 to the extent that these are applied to its charitable objects.

1.7. Creditors

Creditors 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 are normally recognised at their settlement amount, usually the invoice amount. Accrued charges are normally valued at their settlement amount.

1.8. Debtors

Debtors are recognised at the settlement amount due. Prepayments are valued at the amount prepaid.

COMMUNITY MATTERS (YORKSHIRE)
Notes to the financial statements
for the period ended 31st October 2021

2 Grants

	Unrestricted Funds £	Designated Funds £	Restricted Funds £	Total 2021 £	Total 2020 £
Big Lottery - Reaching communities				0	41,633
Big Lottery - Awards for all				0	9,306
Big Lottery - Covid response				0	5700
HMRC		2,963	11,570	14,533	0
Co-op			945	945	298
Groundworks - ESF			20,000	20,000	18,418
Groundworks - Comic relief				0	3600
Community Development Fund				0	10000
LCF - Power of community			4730	4,730	4730
IQ			1,482	1,482	0
General grants			2,976	2,976	7,506
	0	2,963	41,703	44,666	101,191

3 Tangible fixed assets

There were no fixed assets during the period of these accounts.

4 Debtors and creditors

	2021 £	2020 £
Trade debtors	0	0
	<u>0</u>	<u>0</u>
Creditors - due within one year		
Trade creditors	-500	-500
	<u>-500</u>	<u>-500</u>

5 Trustees remuneration, benefits and expenses

There were no trustees' remuneration in the period of these accounts.

6 Staff costs

	2021 £	2020 £
Salaries and wages	49,621	35,291
	<u>49,621</u>	<u>35,291</u>

No employees received emoluments in excess of £60,000.

7 Movement of funds

	Opening Balance £	Incoming Resources £	Expended Resources £	Transfers £	Closing Balance £
Unrestricted funds					
General funds	26,387	22,119	-18,026	2,488	32,968
Designated funds					
Reserves	18,681	2,963	0	0	21,645
Restricted funds					
Community development fund	52,589	14,546	0	12	67,147
Big Lottery - Reaching communities	40,383	0	-35,959	0	4,424
Big Lottery - Awards for all	9,876	0	-7,388	-2,488	0
Groundworks - ESF	3,430	20,000	-4,848	0	18,582
Groundworks - Comic relief	6,572	0	-6,560	-12	0
Co-op	12	945	-957	0	0
LCF - Power of community	4,730	4,730	-5,500	0	3,960
Quality insurance works	6,100	7,446	-4,496	0	9,051
Total funds	100,974	72,750	-83,733	0	157,777

Movement of funds (continued)

Designated funds

The designated funds are unrestricted in nature, these fund have been earmarked by the Trustees in line with the Charity's Reserves Policy. The Charity's reserves consist of 3 months operating costs, staff redundancy and other closure costs.

Restricted funds

Big lottery Reaching Communities –development Grant – to develop new RC project and deliver organisational change

Awards 4 All –Staffing to support Community Buildings Work

ESF-community grant delivering training to unemployed and economically inactive

Quality insurance works -restricted fund for quality assurance

CDF -general community development work -Johns magic Bucket

LCF – Grant to deliver Community Wellbeing Champion Training

Covid response – specifically working with children remotely during COVID

Comic Relief – continuation of Jimbos project

Co-Op this is to develop project above in Wetherby

8 Previous periods figure

The previous periods figure are provided, where available, for comparison purposes only.