



Accountancy Solutions

COMMUNITY MATTERS (YORKSHIRE)

Financial statements for the
year ended 31st October 2021

Charity number: 1177705

Charitable Incorporated Organisation
Registered England and Wales

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

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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.