



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)
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for the period ended 31st October 2022

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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.