



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)
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for the period ended 31st October 2023

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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
	0	0
Creditors - due within one year		
Trade creditors	-1,073	-500

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

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.