



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
	<u>333,781</u>	<u>291,981</u>
Creditors - amounts due within one year	-500	-500
Net current assets/liabilities	<u>333,281</u>	<u>291,481</u>
Net assets	<u>333,281</u>	<u>291,481</u>
Fund represented by		
Unrestricted funds	42,210	75,779
Designated funds	80,008	40,645
Restricted funds	<u>211,062</u>	<u>175,056</u>
Total	<u>333,281</u>	<u>291,481</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:

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.