

**Company registered number 5322606**  
**Registered charity number 1109048**

**West Yorkshire Community Chaplaincy Project**

**Financial Statements**

**for the year ended 31st March 2022**



# West Yorkshire Community Chaplaincy Project

## Report of the Trustees for the year ended 31 March 2022

The Trustees are pleased to present their report together with the financial statements of the charity for the year ending 31 March 2022.

### Directors and Trustees

The Directors of the charitable company (the charity) are its Trustees for the purpose of charity law and throughout this report are collectively referred to as the Trustees.

The Trustees serving during the year were as follows:

Boyd Annison - Treasurer  
Shakeel Meer – Chair  
Jaynee Moon (appointed 23<sup>rd</sup> March 2022)  
Peter Rosser  
Patricia Sandbach  
Stephen Shackleton  
Marianne Ward – Deputy Chair

### Project Director

The Director is Jane Daguerre.

### Aims and Objectives

WYCCP Resettlement Service aims to create a better society for us all by working alongside people who have been in prison to help them achieve settled and productive lives back in our community. Established by people from different faith communities we are a values based organisation and pride ourselves on treating people as we would like to be treated.

The purposes of the charity as set out in the Memorandum of Association are:

- To promote, for the benefit of the public in Yorkshire and the Humber, provision of services for the care and resettlement and rehabilitation of prisoners, and those at risk of offending, and their families and dependants, either alone or in co-operation with any other body, authority, or person;
- To further and promote the study of and research into all aspects and methods of the prevention of crime, social exclusion, and delinquency, and to obtain and make records of and disseminate information concerning the same.

### Aims

- To contribute to reducing re-offending and reconviction to prison by supporting men leaving HMP Leeds to resettle in West Yorkshire.
- To enable ex-prisoners to break the cycle of re-offending and to improve their life chances.
- To develop, increase and maintain faith community involvement in developing community solutions to crime and offending locally, regionally and nationally.

These aims reflect the purposes for which the charity was formed.

Everything the charity does aims to achieve the following three outcomes:

- People being able to be independent and live more fulfilled lives.
- A reduction in offending behavior.

# West Yorkshire Community Chaplaincy Project

## Report of the Trustees for the year ended 31 March 2022

- Safer communities.

### Objectives

- Establish and maintain a team of support workers to provide support and advice for ex-prisoners released into West Yorkshire.
- Develop a comprehensive and effective volunteer link worker programme with a diverse range of volunteers, including ex-prisoners, to support prisoners on release and to raise awareness in local communities.
- Maintain a network of contacts within the local faith communities from which volunteers will be sought.
- Actively develop partnerships with other providers of resettlement support to provide a comprehensive support services for prisoners leaving HMP Leeds.
- Sustain a well-resourced, cost effective and efficient organisation.

### WYCCP's trained volunteers and staff team do this by

- Working with prisoners to plan their future on release.
- Providing practical, motivational and health related support to men post release.
- Working in partnership to support families
- Working in partnership to provide a counselling service for all service users.

### Ensuring the work delivers the aims

The Board reviews the aims, objectives, and activities of the charity every year in order to ensure that they meet the charity's purposes in the most effective way. The staff team provides regular reports on work undertaken and progress against targets in the Strategic Plan to the Board.

### How activities deliver public benefit

All activities contribute to

- the swifter reintegration of ex-prisoners into the community.
- building safer communities in West Yorkshire, reducing the costs associated with offending including the costs to the Police, Court Services and the Prison.

According to the Ministry of Justice the cost of keeping a person in prison for a year is estimated to be £44,600. From April 1<sup>st</sup> 2021 and 31<sup>st</sup> March 2022 50 of the men supported by the charity and released within the year had not been re-imprisoned one year from release. This saved more than £2 million of public money.

### The beneficiaries of WYCCP services

The primary beneficiaries of WYCCP services are men who are residents of HMP Leeds resettling into West Yorkshire. WYCCP works with men prior to release and in the community post release. Use of WYCCP's services by prisoners and ex-prisoners is purely voluntary and men refer themselves in response to publicity within the prison; prison chaplains and other agencies also refer prisoners. WYCCP also works with men referred by the Probation Services who have recently left prison, these are referred to as community referrals.

WYCCP works with all men referred who are resettling back to West Yorkshire, with the exception of men who have caused sexual harm, who require specialist support. Our key criterion is that men express a willingness to engage and make positive changes in their lives. Work with prisoners is often undertaken in partnership with other agencies working with the men.

Beneficiaries are also families of prisoners supported through a partnership project with Jigsaw

# West Yorkshire Community Chaplaincy Project

## Report of the Trustees for the year ended 31 March 2022

Charity, funded by the Lottery Community Fund, 'Family Support In Out and Beyond', and clients who participate in our 'Family Support In Out and Beyond' Counselling Service.

All services are provided free with priority given to those closest to their release date.

Equal access to the charity's services is a high priority. WYCCP is a multi-faith community chaplaincy with three resettlement workers who provide their services to prisoners and their families of any or no faith. This is made explicit in the charity's publicity. All prisoners in HMP Leeds are male; ethnic origin, religion, disability, and other characteristics are monitored to ensure that no inadvertent discrimination is occurring.

The indirect beneficiaries of the charity's work are the people of West Yorkshire and in particular the families of the ex-prisoners and the local communities where they reside. Although the social benefits cannot easily be measured reducing re-offending contributes towards safer communities, reduces the damage and distress caused by crime, helps keep families together, and reduces costs to the tax payer.

### Charitable activities

In order to fulfill its objectives during 2021 – 2022 the charity employed

- Three specialist resettlement workers who give holistic practical support to WYCCP service users.
- A part time volunteer programme manager responsible for recruitment, training, and supervision of volunteers.
- A substantial part time finance-office manager with case management responsibilities.

### Review of the year's work

WYCCP's core work is the resettlement of prisoners from HMP Leeds. This report spans the period of the end of the Covid pandemic which had clearly limited the activities of the charity. WYCCP was driven by an organizational need to maintain as much support as they practically could whilst keeping the staff team, volunteers and service users safe.

The year was punctuated by the resignation and subsequent recruitment of two resettlement workers in the winter of 2021.

As the year has progressed WYCCP was able to resume their pre-Covid working methodology.

Resettlement workers visit prisoners (service users), for assessment prior to their release from prison. Service users are assessed using the National Offender Management Service Resettlement Pathways and an action plan is produced. Resettlement workers meet prisoners on release with a volunteer link worker and then continue to offer advice, support and signposting as appropriate during the following critical weeks and months in the areas identified by the service user as significant to them in maintaining a crime-free life. This is undertaken in partnership with any other voluntary community and public sector bodies involved in the service user's resettlement. WYCCP records and monitors work undertaken using its bespoke data base.

## **West Yorkshire Community Chaplaincy Project**

### **Report of the Trustees for the year ended 31 March 2022**

From 1st April 2021 to 31<sup>st</sup> March 2022 WYCCP received 169 eligible referrals. 115 of these men co-operated with an initial screening and the majority received some support in prison and the community. 57 of these men received intensive support including contact with housing services, hostels, and benefits and other agencies, and doctors. They each received an average of 12 hours of support equating to an average of 56 separate interventions. The most time intensive service user received 66 hours of direct and indirect support with over 152 interventions. In total over the year WYCCP provided 820 hours of support.

Comparatively WYCCP received 98 referrals in 2020/21; 85 were eligible, screened and the majority received some support in prison. 44 men received intensive support including contact with housing services, hostels, and benefits and other agencies, and doctors. They each received an average of 22 hours of support equating to an average of 45 separate interventions. The most time intensive service user received 42 hours of direct and indirect support with over 100 interventions.

This year encompasses year one of the continuation of WYCCP's lottery funded partnership project with Jigsaw Visitors Center 'Family Support In Out and Beyond'. The project provides for family members of prisoners to access support from a Family Worker and all service users, men and their families, can access our free counselling service.

WYCCP dealt with 30 counselling referrals over the 12 months which led to 18 people receiving 133 hours of counselling in total. In spite of the challenges caused by the pandemic (prison visits have been limited) the service supported 16 families in the community. providing 295 hours of support, with the most intensively support family member receiving 48 hours of support.

WYCCP's ultimate aim is to reduce re-imprisonment and they are very successful in meeting this aim. In April 2022 the charity's average re-imprisonment rate for people 6 months from release was 18% and 30% for 12 months, based on figures collected since 2010 and on the 826 men worked with since then. This is compared to an average 64% re-imprisonment rate quoted for HMP Leeds.

WYCCP are delighted that, as they move away from the restrictions placed on them by the COVID-19 pandemic, referrals numbers have increased as has the amount of support that provided to service users and they have exceeded last year's target.

WYCCP is also engaged in local strategic activity, the Director being chair of the planning group for Leeds Crime Reduction Network.

#### **Volunteer programme**

As WYCCP's volunteer programme was on hold for the period of the pandemic WYCCP's volunteer programme manager developed a 'return to WYCCP' plan which was put into effect in June 2021. This included the production of several recorded training sessions that Link Workers could access online to prepare them for returning to volunteering at WYCCP. It was agreed that WYCCP would re-introduce volunteers gradually as the volume of work, although increasing, was still reduced. WYCCP had two recruitment rounds during the year and had an average of 16 volunteers, five of whom were volunteer counsellors.

# West Yorkshire Community Chaplaincy Project

## Report of the Trustees for the year ended 31 March 2022

### Partnerships, stakeholders and multi-agency working.

Key stakeholders during the year included

- Community housing providers e.g. the Saviour Trust and Bridge-It Housing
- Drugs projects e.g. Forward Leeds
- Local Authority Housing Services
- The Prison Service
- The Probation Service

Partnership and multi-agency working is integral to the smooth running of WYCCP and the charity seeks to work in collaboration with others in order to provide more effective services and to avoid duplicating provision offered. WYCCP has continued to enjoy positive relationships with prison staff and external agencies based at HMP Leeds.

WYCCP staff have embraced the changes in the way that Probation Services are delivered due to the Re-unification of the Probation Service and have met with senior staff involved in the implementation of the new Probation Community Involvement Teams (CITs) as well as other agencies contracted by Probation for the provision of accommodation and health and well-being support. Through this WYCCP has made closer links with the Integrated Offender Management Team (a partnership approach to managing prolific offenders driven by West Yorkshire Police and The Probation Service) and this had led to WYCCP resettlement workers being given the opportunity to be vetted by West Yorkshire Police, this allowing a closer sharing of information.

Partnership working has also led to WYCCP establishing a very helpful relationship with staff from Leeds City Council 'Housing Options' homelessness team. This had led to significantly improved outcomes for service users.

### Publicity

WYCCP has an appropriate, carefully monitored, social media presence through LinkedIn, Facebook and Twitter as well as a range of printed leaflets and postcards which are circulated to prisoners and staff of HMP Leeds and to other agencies and faith communities. This ensures that all interested parties are aware of the full range of WYCCP's services. Members of the staff team continue to give presentations on the work of WYCCP to other agencies and to local, regional, and national gatherings. The Director keeps in close touch with appropriate staff in the prison and related agencies.

### Faith

There is an ongoing commitment to networking with faith communities.

### Financial Review

The charity continues to implement its financial strategy to achieve greater long term security.

### Investment Policy

Under the Memorandum and Articles of Association, the charity has the power to invest in any way the Trustees wish. The Trustees have an account with the Charity's Deposit Fund at CCLA Investment Management Limited, established under the Charity's Act 1993. This enables the Trustees to earn, even on relatively small sums, the rates of interest normally only available for larger sums, while retaining easy access to the charity's capital. The rate of return on deposited funds is still at a record low in common with all interest rates and remained at below 1% during 2021/22. The account is

## West Yorkshire Community Chaplaincy Project

### Report of the Trustees for the year ended 31 March 2022

actively managed in conjunction with the charity's current account so that the charity makes the most effective use of its financial resources. In keeping with the charity's ethos of respecting, as far as practicable, the beliefs of all faiths, the Trustees intend to use the interest for the direct benefit of the charity's service users. The charity has no other investments.

#### Reserves Policy

The Trustees have examined the charity's requirements for reserves in light of the main risks to the organisation and consider that it would be prudent to hold as a goal unrestricted and uncommitted funds equivalent to six months' salaries (including redundancy liabilities) and other unavoidable running costs; in order to maintain the current activities of the charity for six months in the event of a significant fall in income, while other sources of funding are sought. The required sum is approximately £90,000; the Trustees consider it a priority to secure additional long-term funding in order to replenish diminishing reserves, but they also recognize the considerable difficulties given the current national economic austerity. The Trustees will ensure that reserves never fall below the amount needed to meet WYCCP's current redundancy liability and during the year in question this was £30,000.

#### Principal Funding Sources

WYCCP's principle funders during the year were:

- Big Lottery Reaching Communities Fund - £344,315 awarded in February 2021 for the period from 1<sup>st</sup> April 2021- 31<sup>st</sup> March 2024
- Lloyds Foundation
- NHS Leeds Clinical Commissioning Group

WYCCP has also received grants from AB Charitable Trust, The Liz and Terry Bramall Foundation the Charles and Elsie Sykes Charitable Trust as well as a donation from St Chad's Church and regular individual donations. Details are outlined in the notes to the accounts.

The charity's main area of expenditure is staff salaries and associated costs.

#### Fundraising strategy

WYCCP funding was not adversely affected by Covid 19 during this financial year, as they do not have a reliance on public fundraising initiatives such as the London Marathon or other revenue streams such as retail or café sales. The board and management will continue to closely monitor any potential impact of any delayed Lottery or other funding, but at time of writing are projecting cash flows that are within our normal operating parameters.

WYCCP has a comprehensive fundraising programme – and in parallel to working towards these fundraising goals it also works hard to ensure that it operates as cost efficiently as possible; that it achieves effective and measurable outcomes; and its achievements are appropriately publicised.

The organisation will continue to apply to appropriate charitable trusts for core and appropriate project costs, as well as seeking to engage with statutory commissioning through the NHS and Her Majesty's Probation and Prison Service (HMPPS). The charity is also developing a strategy to seek funding through the private sector and from individuals.

#### Plans for 2022/23

WYCCP continue to work to rebuild its client base following the disruption caused by COVID-19.



# West Yorkshire Community Chaplaincy Project

## Report of the Trustees for the year ended 31 March 2022

Whilst referrals have been progressively increasing they anticipate that client numbers and outcomes may continue to be somewhat lower than they would normally anticipate. The charity hopes to be able to give at least 100 ex-prisoners support and estimate that at least 50 service users will be crime free one year from the date of release.

The year in question has been one of consolidation and re-growth. The charity will review its Strategic Plan in the winter of 2022/3 and consider the objectives set in 2019 before the pandemic.

### Structure, Governance, and Management

#### Governing Document

West Yorkshire Community Chaplaincy Project (WYCCP) is a charitable company limited by guarantee, governed by its Memorandum and Articles of Association dated 10 May 2004, and registered with the Charity Commission. Membership of the charity is open to individuals and organizations applying to the charity which are approved by the Directors. Each member agrees to contribute up to £10 in the event of the charity being dissolved. At 31 March 2022 there were seven members.

#### Appointment of Trustees

The Articles of Association call for at least three Trustees but set no maximum number. In keeping with the charity's multi-faith nature, the Board seeks to be representative, as far as possible, of the various faiths of its service users, and to include a broad range of skills and experience. It appoints new Trustees when necessary to ensure these aims are achieved.

Trustees appointed during the year submit themselves for election at the subsequent annual general meeting. One third of the Trustees retire by rotation at the AGM each year but may be re-elected. Invitations to nominate new Trustees are sent to all members in advance of the AGM, together with names of the retiring Trustees.

#### Trustee Induction and Training

New Trustees are given a folder including all relevant documents (including the Memorandum and Articles of Association, the organisation's policies, and other information), information about their responsibilities under charity and company law, the current business plan, and the most recent annual report and accounts. They visit the organisation to meet the Director and other employees. If they wish, they may attend a Board meeting before formally accepting appointment. Trustees are encouraged to attend appropriate internal and external training events.

#### Organisation

The Board of Trustees administers the charity. The Board meets on a regular basis, at least five times a year. Sub groups are formed to deal with particular events or needs as required. A Director is appointed by the Trustees to manage the day to day operations of the charity and has delegated authority for operational matters. These include staff management, developing and sustaining networks with local communities and relevant organizations in all sectors, and identifying and satisfying funding needs. The Director develops, implements, and reviews all policies and procedures to ensure safe and effective running of the organisation; develops and implements evaluation and monitoring systems, and has an overview, with limited and specified authority, over the organisation's finances.

#### Related Parties

HMPS Leeds who supply the office building.

## West Yorkshire Community Chaplaincy Project

### Report of the Trustees for the year ended 31 March 2022

#### Risk Management

The Trustees manage risks to the charity by reviewing annually the risks the charity may face, and by establishing procedures to lessen the identified risks and to minimize the impact on the charity if they should materialize. The main risk facing the charity is the failure to obtain adequate funding to meet the charity's objectives. The cash flow forecast and progress with implementation of the fundraising strategy is reported to board meetings.

#### Statement of Trustees' responsibilities

The Trustees are responsible for preparing the Report of the Trustees and the financial statements in accordance with applicable law and regulations.

Company law requires the Trustees to prepare financial statements for each financial year. Under that law the Trustees has elected to prepare the financial statements in accordance with the Financial Reporting Standard for Smaller Entities (effective April 2008) (United Kingdom Generally Accepted Accounting Practice applicable to Smaller Entities). Under company law the Trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company and the income and expenditure of the charitable company for that period. In preparing these financial statements the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charity's SORP;
- make judgements and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charitable company's transactions and disclose at any time the financial position of the charitable company and to enable it to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence taking reasonable steps for the prevention and detection of fraud and other irregularities.

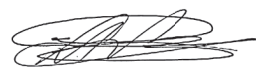
The trustees of the charity who are directors for the purposes of company law, who served during the year and up to the date of this report are set out on page 1.

This report has been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities (issued in March 2005) and in accordance with the provisions applicable to companies subject to the small companies' regime of the Companies Act 2006.

Approved by the Trustees and signed on its behalf by:

Shakeel Meer

..... Name



..... Signature

6<sup>th</sup> October 2022

..... Date

## **Independent Examiner's Report to the Trustees of**

### **West Yorkshire Community Chaplaincy Project**

I report on the accounts of the company for the year ended 31 March 2022 which are set out on pages 11 to 22.

#### **Respective responsibilities of trustees and examiner**

The trustees (who are also the directors of the company for the purposes of company law) are responsible for the preparation of the accounts. The trustees consider that an audit is not required for this year under section 43(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

Having satisfied myself that the charity is not subject to audit under company law and is eligible for independent examination, it is my responsibility to:

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

#### **Basis of independent examiner's report**

My examination was carried out in accordance with 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 the course of 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 386 of the Companies Act 2006; and
  - to prepare accounts which accord with the accounting records, comply with the accounting requirements of section 396 of the Companies Act 2006 and with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charities
- 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.

*Paul Cowham*

Paul Cowham MA FCA DChA  
Green Fish Resource Centre  
46 – 50 Oldham Street  
Manchester  
M4 1LE

10 / 11 / 2022

Date.....

West Yorkshire Community Chaplaincy Project

Statement of Financial Activities  
(including Income and Expenditure account)  
for the year ended 31 March 2022

	Note	Unrestricted funds £	Restricted funds £	Total funds 2022 £	Total funds 2021 £
<b>Income</b>					
Donations and legacies	3	4,489	-	4,489	540
Charitable activities	4	34,000	171,689	205,689	159,468
Fees and other income	5	30,162	-	30,162	30,000
Investments	6	37	-	37	5
<b>Total income</b>		<b>68,688</b>	<b>171,689</b>	<b>240,377</b>	<b>190,013</b>
<b>Expenditure</b>					
Raising funds	-	-	-	-	-
Charitable activities	7	84,908	171,689	256,597	225,475
<b>Total expenditure</b>		<b>84,908</b>	<b>171,689</b>	<b>256,597</b>	<b>225,475</b>
<b>Net income/(expenditure) for the year</b>	8	<b>(16,220)</b>	-	<b>(16,220)</b>	<b>(35,462)</b>
Transfer between funds		-	-	-	-
<b>Net movement in funds for the year</b>		<b>(16,220)</b>	-	<b>(16,220)</b>	<b>(35,462)</b>
<b>Reconciliation of funds</b>					
Total funds brought forward		41,255	2,500	43,755	79,217
<b>Total funds carried forward</b>		<b>25,035</b>	<b>2,500</b>	<b>27,535</b>	<b>43,755</b>

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

West Yorkshire Community Chaplaincy Project  
Company number 5322606

Balance sheet as at 31 March 2022

	Note	2022		2021	
		£	£	£	£
<b>Fixed assets</b>					
Tangible assets	-		-		-
<b>Total fixed assets</b>			-		-
<b>Current assets</b>					
Debtors	13	-		-	
Cash at bank and in hand		32,654		50,724	
<b>Total current assets</b>		<b>32,654</b>		<b>50,724</b>	
<b>Liabilities</b>					
Creditors: amounts falling due in less than one year	14	(5,119)		(6,969)	
<b>Net current assets</b>			<b>27,535</b>		<b>43,755</b>
<b>Total assets less current liabilities</b>			27,535		43,755
<b>Net assets</b>			<b>27,535</b>		<b>43,755</b>
<b>Funds of the charity</b>					
Restricted income funds	15		2,500		2,500
Unrestricted income funds	16		25,035		41,255
<b>Total charity funds</b>			<b>27,535</b>		<b>43,755</b>

For the year in question, the company was entitled to exemption from an audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the company to obtain an audit of its accounts for the year in question in accordance with section 476,
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts

These accounts are prepared in accordance with the special provisions of part 15 of the Companies Act 2006 relating to small companies and constitute the annual accounts required by the Companies Act 2006 and are for circulation to members of the company.

The notes on pages 13 to 22 form part of these accounts.

Approved by the trustees on ..... 6 October 2022 ..... behalf by:

Boyd Annison

Name

Signed



# West Yorkshire Community Chaplaincy Project

## Notes to the accounts for the year ended 31 March 2022

### **1 Accounting policies**

The principal accounting policies adopted, judgments and key sources of estimation uncertainty in the preparation of the financial statements are as follows:

#### **a Basis of preparation**

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

West Yorkshire Community Chaplaincy Project meets the definition of a public benefit entity under FRS102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note.

#### **b Reconciliation with previous Generally Accepted Accounting Practice**

In preparing the accounts, the trustees have considered whether in applying the accounting policies required by FRS 102 and the Charities SORP FRS 102 the restatement of comparative items was required. No such restatement was required.

#### **c Preparation of the accounts on a going concern basis**

The trustees consider that there are no material uncertainties about the charitable company's ability to continue as a going concern. The Covid pandemic has impacted the way the charity works, however the charity has not been adversely impacted financially by the pandemic during the year or months following 31 March 2021.

There are no key judgments which the trustees have made which have a significant effect on the accounts.

The trustees do not consider that there are any sources of estimation uncertainty at the reporting date that have a significant risk of causing a material adjustment to the carrying amount of assets and liabilities within the next reporting period.

## West Yorkshire Community Chaplaincy Project

### Notes to the accounts for the year ended 31 March 2022 (continued)

#### **d Income**

Income is recognised when the charity has entitlement to the funds, any performance conditions attached to the item(s) of income have been met, it is probable that the income will be received and the amount can be measured reliably.

Income from government and other grants, whether 'capital' grants or 'revenue' grants, is recognised when the charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received and the amount can be measured reliably and is not deferred.

Income received in advance of a provision of a specified service is deferred until the criteria for income recognition are met.

#### **e Donated services and facilities**

Donated professional services and donated facilities are recognised as income when the charity has control over the item, any conditions associated with the donated item have been met, the receipt of economic benefit from the use by the charity of the item is probable and that economic benefit can be measured reliably. In accordance with the Charities SORP (FRS 102), general volunteer time is not recognised; refer to the trustees' annual report for more information about their contribution.

On receipt, donated professional services and donated facilities are recognised on the basis of the value of the gift to the charity which is the amount the charity would have been willing to pay to obtain services or facilities of equivalent economic benefit on the open market; a corresponding amount is then recognised in expenditure in the period of receipt.

#### **f Interest receivable**

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the Bank.

#### **g Fund accounting**

Unrestricted funds are available to spend on activities that further any of the purposes of charity.

Designated funds are unrestricted funds of the charity which the trustees have decided at their discretion to set aside to use for a specific purpose.

Restricted funds are donations which the donor has specified are to be solely used for particular areas of the charity's work or for specific projects being undertaken by the charity.

# West Yorkshire Community Chaplaincy Project

## Notes to the accounts for the year ended 31 March 2022 (continued)

### **h Expenditure and irrecoverable VAT**

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably.

Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

### **i Operating leases**

Operating leases are leases in which the title to the assets, and the risks and rewards of ownership, remain with the lessor. Rental charges are charged on a straight line basis over the term of the lease.

### **j Tangible fixed assets**

Individual fixed assets costing £2,000 or more are capitalised at cost and are depreciated over their estimated useful economic lives on a straight line basis. There are currently no fixed assets.

Tangible fixed assets are depreciated on a straight line basis over their estimated useful lives as follows:

Asset Category	Annual rate
Fixtures & fittings	25%
Computer equipment	33%

### **k Debtors**

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

### **l Cash at bank and in hand**

Cash at bank and cash in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

### **m Creditors and provisions**

Creditors and provisions 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 and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.



# West Yorkshire Community Chaplaincy Project

Notes to the accounts for the year ended 31 March 2022 (continued)

## N Financial instruments

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

## O Pensions

The charity complies with autoenrolment requirements and makes contributions to pension schemes of its employees.

## 2 Legal status of the charity

The charity is a company limited by guarantee registered in England and Wales and has no share capital. In the event of the charity being wound up, the liability in respect of the guarantee is limited to £1 per member of the charity. The registered office address is disclosed on page 1.

## 3 Income from donations and legacies

	Unrestricted £	Restricted £	Total 2022 £	<i>Unrestricted</i> £	<i>Restricted</i> £	<i>Total 2021</i> £
Donations	4,489	-	4,489	540		540
<b>Total</b>	<b>4,489</b>	<b>-</b>	<b>4,489</b>	<b>540</b>	<b>-</b>	<b>540</b>

## West Yorkshire Community Chaplaincy Project

Notes to the accounts for the year ended 31 March 2022 (continued)

### 4 Income from charitable activities

	Unrestricted £	Restricted £	Total 2022 £	<i>Unrestricted</i> £	<i>Restricted</i> £	<i>Total 2021</i> £
Grants						
AB Charitable Trust	15,000	-	15,000	<i>15,000</i>	<i>-</i>	<i>15,000</i>
Big Lottery Fund	-	109,844	109,844	<i>-</i>	<i>42,289</i>	<i>42,289</i>
Charles and Elsie Sykes	4,000	-	4,000	<i>2,000</i>	<i>-</i>	<i>2,000</i>
CHK Foundation	-	-	-	<i>10,000</i>	<i>-</i>	<i>10,000</i>
Evan Cornish	-	-	-	<i>10,000</i>	<i>-</i>	<i>10,000</i>
HMRC JRS	-	-	-	<i>-</i>	<i>17,291</i>	<i>17,291</i>
Leeds S&E Health Grant (LCF) NHS Leeds	-	-	-	<i>22,500</i>	<i>-</i>	<i>22,500</i>
Clinical Commissioning Group	-	30,845	30,845	<i>-</i>	<i>-</i>	<i>-</i>
Liz & Terry Bramall Trust	10,000	-	10,000	<i>-</i>	<i>-</i>	<i>-</i>
Lloyds Foundation	-	31,000	31,000	<i>-</i>	<i>30,000</i>	<i>30,000</i>
Lloyds Foundation - COVID	-	-	-	<i>-</i>	<i>5,388</i>	<i>5,388</i>
WF Southall Trust	5,000	-	5,000	<i>5,000</i>	<i>-</i>	<i>5,000</i>
<b>Total</b>	<b>34,000</b>	<b>171,689</b>	<b>205,689</b>	<b><i>64,500</i></b>	<b><i>94,968</i></b>	<b><i>159,468</i></b>

### 5 Fees and other income

	Unrestricted £	Restricted £	2022 £	<i>Unrestricted</i> £	<i>Restricted</i> £	<i>2021</i> £
Sundry income	162	-	162	<i>-</i>	<i>-</i>	<i>-</i>
In kind income - supply of offices	30,000	-	30,000	<i>30,000</i>	<i>-</i>	<i>30,000</i>
	<b>30,162</b>	<b>-</b>	<b>30,162</b>	<b><i>30,000</i></b>	<b><i>-</i></b>	<b><i>30,000</i></b>

All income from fees and trading is unrestricted.

### 6 Investment income

	Unrestricted £	Restricted £	2022 £	<i>Unrestricted</i> £	<i>Restricted</i> £	<i>2021</i> £
Income from bank deposits	37	-	37	<i>5</i>	<i>-</i>	<i>5</i>
	<b>37</b>	<b>-</b>	<b>37</b>	<b><i>5</i></b>	<b><i>-</i></b>	<b><i>5</i></b>

All of the charity's investment income arises from money held in interest bearing deposit accounts. All investment income is unrestricted.

## West Yorkshire Community Chaplaincy Project

Notes to the accounts for the year ended 31 March 2022 (continued)

### 7 Analysis of expenditure on charitable activities

	Total 2022 £	Total 2021 £
Wages and salaries	163,528	169,623
Other staff costs	2,028	1,244
IT costs	5,916	5,765
Administrative & office costs	6,705	7,955
Project costs (Jigsaw In to Out Project)	45,126	9,788
Other project costs	2,194	-
In kind expenditure (premises costs)	30,000	30,000
Other governance costs		
Independent examination	1,100	1,100
	256,597	225,475
	2022 £	2021 £
Restricted expenditure	171,689	52,596
Unrestricted expenditure	84,908	172,879
	256,597	225,475
	256,597	225,475

### 8 Net income/(expenditure) for the year

This is stated after charging/(crediting):	2022 £	2021 £
Depreciation	-	-
Independent examiner's remuneration		
- accountancy	600	600
- independent examination	500	500
	1,100	1,100
	1,100	1,100

## West Yorkshire Community Chaplaincy Project

### Notes to the accounts for the year ended 31 March 2022 (continued)

#### 9 Staff costs

Staff costs during the year were as follows:

	2022	2021
	£	£
Wages and salaries	149,725	152,958
Social security costs	10,422	9,871
Employers pension contributions	5,230	5,814
Holiday pay accrual	(1,849)	980
	<hr/>	<hr/>
	163,528	169,623
	<hr/>	<hr/>

No employee has employee benefits in excess of £60,000 (2021: Nil).

The average number of staff employed during the period was 6 (2021: 6).

The average full time equivalent number of staff employed during the period was 4.6 (2021: 4.9).

The key management personnel of the charity comprise the trustees, the Project Director, and the Office Finance Manager. The total employee benefits of the key management personnel of the charity were £63,410 (2021: £61,542).

#### 10 Trustee remuneration and expenses, and related party transactions

Neither the trustees nor any persons connected with them received any remuneration or reimbursed expenses during the year (2021: £nil).

Aggregate donations from related parties were £nil (2021: £nil).

There are no donations from related parties which are outside the normal course of business and no restricted donations from related parties.

No trustee or other person related to the charity had any personal interest in any contract or transaction entered into by the charity, including guarantees, during the year (2021: nil).

# West Yorkshire Community Chaplaincy Project

## Notes to the accounts for the year ended 31 March 2022 (continued)

### 11 Government grants

The government grants recognised in the accounts were as follows:

	2022 £	2021 £
Big Lottery Fund	109,844	42,289
NHS Leeds Clinical Commissioning Group	30,845	-
	<hr/>	<hr/>
	140,689	42,289
	<hr/> <hr/>	<hr/> <hr/>

There were no unfulfilled conditions and contingencies attaching to the grants.

### 12 Corporation tax

The charity is exempt from tax on income and gains falling within Chapter 3 of Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects. No tax charges have arisen in the charity.

### 13 Debtors

	2022 £	2021 £
Other debtors	-	-
	<hr/>	<hr/>
	-	-
	<hr/> <hr/>	<hr/> <hr/>

### 14 Creditors: amounts falling due within one year

	2022 £	2021 £
Other creditors and accruals	5,119	6,969
	<hr/>	<hr/>
	5,119	6,969
	<hr/> <hr/>	<hr/> <hr/>

## West Yorkshire Community Chaplaincy Project

### Notes to the accounts for the year ended 31 March 2022 (continued)

#### 15 Analysis of movements in restricted funds

	Balance at 1 April 2021 £	Income £	Expenditure £	Transfers £	Balance at 31 March 2022 £
NHS Leeds CCG	-	30,845	(30,845)	-	-
Big Lottery Fund	-	109,844	(109,844)	-	-
Lloyds Foundation	2,500	31,000	(31,000)	-	2,500
	2,500	171,689	(171,689)	-	2,500

<b>Previous reporting period</b>	Balance at 1 April 2020 £	Income £	Expenditure £	Transfers £	Balance at 31 March 2021 £
Big Lottery Fund	-	42,289	(42,289)	-	-
Henry Smith	-	-	-	-	-
HMRC JRS	-	17,291	(17,291)	-	-
Lloyds Foundation	2,417	30,000	(29,917)	-	2,500
Lloyds Foundation - COVID	-	5,388	(5,388)	-	-
	2,417	52,679	(52,596)	-	2,500

<b>Name of</b>	<b>Description, nature and purposes of the fund</b>
Big Lottery Fund	To run Family Support In to Out which is a partner project between West Yorkshire Community Chaplaincy and Jigsaw Visitors Centre, with WYCCP taking the lead. The overall aim of the project is to support prisoners and their families in the community.
Henry Smith	Funding of the salary and costs of a Resettlement Worker to visit and support offenders in prison and on release.

## West Yorkshire Community Chaplaincy Project

### Notes to the accounts for the year ended 31 March 2022 (continued)

#### 16 Analysis of movement in unrestricted funds

	Balance at 1 April 2021 £	Income £	Expenditure £	Transfers £	Balance as at 31 March 2022 £
General fund	41,255	68,688	(84,908)	-	25,035
	41,255	68,688	(84,908)	-	25,035

#### Previous reporting period

	Balance at 1 April 2020 £	Income £	Expenditure £	Transfers £	Balance as at 31 March 2021 £
General fund	76,800	95,045	(130,590)	-	41,255
	76,800	95,045	(130,590)	-	41,255

#### 17 Analysis of net assets between funds

	General fund £	Designated funds £	Restricted funds £	Total £
Tangible fixed assets	-	-	-	-
Net current assets/(liabilities)	25,035	-	2,500	27,535
Total	25,035	-	2,500	27,535

#### 21 Lease commitments

The charity had the following annual commitments under non-cancellable operating leases:

	Land and buildings		Equipment	
	2022 £	2021 £	2022 £	2021 £
Leases expiring in:				
One year	-	-	-	-
Two to five years	-	-	486	486