

Company registered number 5322606
Registered charity number 1109048

West Yorkshire Community Chaplaincy Project

Financial Statements

for the year ended 31st March 2017

West Yorkshire Community Chaplaincy Project

Report of the Trustees for the year ended 31 March 2017

The trustees present their report and unaudited financial statements for the year ended 31st March 2017.

Reference and Administrative Information

Charity name	West Yorkshire Community Chaplaincy Project
Charity Registration Number	1109048
Company Registration Number	5322606
Registered Office	c/o HMP Leeds 2 Gloucester Terrace Leeds LS12 2TJ

Trustees

Jane Clay
Shakeel Meer - chair
Yunus Miah
Usman Mohammed
Patricia Sandbach
Peter Rosser
Marianne Ward – vice chair

Principal staff

Jane Daguerre Project Director

Independent Examiner

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

Bankers

Unity Trust Bank plc
9 Brindleyplace
Birmingham
B1 2HB

West Yorkshire Community Chaplaincy Project

Report of the Trustees for the year ended 31 March 2017

The Trustees are pleased to present their report together with the financial statements of the charity for the year ending 31 March 2017.

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:

Jane Clay – resigned 28/7/2016
Yunus Miah
Shakeel Meer - chair from 17/3/2016
Usman Mohammed
Patricia Sandbach
Peter Rosser
Marianne Ward – vice chair from 28/7/16

Project Director

The Director is Jane Daguerre.

Aims and Objectives

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.

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.

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.

West Yorkshire Community Chaplaincy Project

Report of the Trustees for the year ended 31 March 2017

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 £36,000.

From April 1st 2016 and 31st March 2017 41 of the men supported by the charity had not been re-imprisoned one year from release; this saved more than £1,500,000 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 and personal contact through WYCCP's dedicated prisoner 'peer worker'; prison chaplains and other agencies also refer prisoners. WYCCP works with all men referred who are resettling back to West Yorkshire, with the exception of sex offenders, who require specialist support. Our key criterion is that they 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. 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 full time 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. The social benefits cannot easily be measured but reducing re-offending makes for 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 2016 - 2017 the charity employed

- Three specialist resettlement workers who give holistic practical support to WYCCP service users.
- A part time volunteer programme manager and part assistant volunteer co-ordinator 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

This was a year of financial recovery for WYCCP following the charities lack of success in being contracted to deliver through the governments Transforming Rehabilitation programme, however staffing levels continued to be lower than at any time in the life of the charity.

During this year the charity developed a partnership project with a neighboring charity at HMP Leeds, Jigsaw Visitors Centre, to support the families of prisoners alongside their loved ones; prisoners and ex-prisoners. WYCCP was successful in obtaining 3 years funding for this project from the Big Lottery Reaching Communities fund. The project began in February 2017.

West Yorkshire Community Chaplaincy Project

Report of the Trustees for the year ended 31 March 2017

WYCCP's core work is the resettlement of prisoners from HMP Leeds. 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. As mentioned earlier WYCCP can now offer support, via Jigsaw support workers, to prisoners' and ex-prisoners' families through the Family Support Into Out project.

WYCCP records and monitors work undertaken using its bespoke data base.

This year WYCCP has continued to develop and maintain a Service User Advisory Group. This group was facilitated initially by a WYCCP volunteer and has had input into various elements of WYCCP work. During the latter part of the year in question the group were working on fundraising and have been planning a sponsored activity, due to take place in autumn 2017.

From 1st April 2016 to 31st March 2017 WYCCP received 333 referrals; 181 were eligible, screened and the majority received some support in prison. 74 of these men received support in the community including contact with a range of agencies. This represents an average 41% community engagement rate for this period. Of these 74 men 45 men received intensive support. Men in this category received in depth support including contact with housing services, hostels, and benefits and other agencies, and doctors. They had one or more volunteer link workers allocated to them. They each received an average of 42 separate interventions, with the most time intensive service user receiving 80 hours' worth of direct and indirect support. Comparative figures for 2015/16 received 295 referrals; 212 were eligible, screened and the majority received some support in prison. 62 of these men received support in the community including contact with a range of agencies. Of these 62 men 39 men received intensive support. This represented an average 29% community engagement rate for the period. Despite the fact that our staffing level is still lower than it has been since the charity started we are delighted that our community engagement rate and actual number of men worked with has increased during the year.

WYCCP's ultimate aim is to reduce re-imprisonment; we enjoy significant success in meeting this aim. In April 2017 the charity's average re-imprisonment rate for people 6 months from release was 19% and 29% for 12 months, based on figures collected over the previous five years. This is compared to an average 64% re-imprisonment rate quoted for HMP Leeds.

The charity partially met its previously set target of giving 250 ex-prisoners support with 60 men crime free one year from the date of release; as mentioned earlier during this period 41 of our service users were still in the community one year from release.

WYCCP has continued to enjoy positive relationships with prison staff and external agencies based at HMP Leeds and attended a range of meetings within the prison, as well as with National Probation Service and Community Rehabilitation Company staff.

Volunteer programme

In 2016/17 the average number of active volunteers was 20. Potential volunteers attend a compulsory half day assessment session. If they successfully pass this they attend three day induction training programme and are then formally interviewed and if selected as volunteer link workers, undertake further compulsory training, receive one to one support and develop individual action plans. Volunteer link workers shadow experienced volunteers and staff before undertaking work with service users.

These volunteers assist in implementing previously agreed action plans which may include accompanying the newly-released service users to Housing Advice, a hostel or Probation Office; registering with Jobcentre Plus, supporting applications for Job Seeker's Allowance, and helping them to work towards education or employment.

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Report of the Trustees for the year ended 31 March 2017

Volunteers benefit significantly from the training they receive and experience of work in the criminal justice field, provided by WYCCP. Volunteering with WYCCP can increase confidence and 'employability'. The organisation provides support and advice to their volunteers around job seeking, and a number have been successful in obtaining employment. In August 2016 a number of the charity's volunteers were undertaking associated university courses; WYCCP offers practical experience, which can greatly enhance their studies.

WYCCP also provides student placement opportunities to young people from local universities.

Partnerships, stakeholders and multi-agency working.

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.

Key stakeholders during the year included

- Community housing providers e.g. Informal Learning, Faith Lodge
- Drugs projects e.g. Forward Leeds
- Local Authority Housing Services
- The Prison Service
- The National Probation Service (formerly West Yorkshire Probation Trust)
- Community Rehabilitation Company (formerly West Yorkshire Probation Trust)

Publicity

A comprehensive range of printed leaflets and posters, distributed to prisoners and staff of HMP Leeds and to other agencies and faith communities, ensures that all interested parties are aware of the organisation's services. Members of the staff team give presentations on the work of WYCCP to other agencies and to local, regional, and national gatherings. The Director, in particular, 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 2016/2017. The account is 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 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 recognise 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.

West Yorkshire Community Chaplaincy Project

Report of the Trustees for the year ended 31 March 2017

Principal Funding Sources

WYCCP was successful in securing three years funding worth £345,773 from the Big Lottery Reaching Communities fund in October 2016 year and received the first payment of £28,050 during the year in question. WYCCP also received £31,454 from the Henry Smith Charity, year three of a second three year grant which pays the salary costs of one resettlement worker. The charity received £25,000 from Porticus and £24,421 from Lloyds Foundation. In addition WYCCP has received small grants from the Brelms Trust, The Hilden Charitable Trust, and The Laing Family Trust.

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

Fundraising strategy

WYCCP has a comprehensive fundraising programme and whilst working to achieve fundraising outcomes also ensures that it is as cost efficient as possible, achieves effective outcomes which can be measured and its achievements are appropriately publicised.

The organisation will continue to apply to appropriate charitable trusts for core and appropriate project costs.

Plans for 2017/8

- Fully establish the Family Support In to Out project with Jigsaw Visitors Centre
- Develop family support volunteering for the Family Support In to Out project
- Develop a counselling service for ex-prisoners and their families
- Continue to develop and maintain WYCCP's Service User Advisory Group.

During 2017–2018 we plan to give at least 250 ex-prisoners support and estimate that at least 50 of our service users will be crime free one year from the date of release.

Structure, Governance, and Management

Governing Document

West Yorkshire Community Chaplaincy Organisation (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 organisations 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 2017 there were eight 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.

Related Parties

HMPS Leeds who supply the office building.

West Yorkshire Community Chaplaincy Project

Report of the Trustees for the year ended 31 March 2017

Organisation

The Board of Trustees administers the charity. The Board meets on a regular basis, at least four times a year. Sub groups are formed to deal with particular events or needs (e.g. personnel) 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 organisations 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.

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 minimise the impact on the charity if they should materialise. The main risk facing the charity is the failure to obtain adequate funding to meet the charity's objectives. Progress with the 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:

..... Signature
Shakeel Meer (chair)

..... 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 2017 which are set out on pages 9 to 20.

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

Date

West Yorkshire Community Chaplaincy Project

Statement of Financial Activities
(including Income and Expenditure account)
for the year ended 31 March 2017

	Note	Unrestricted funds £	Restricted funds £	Total funds 2017 £	Total funds 2016 £
Income					
Donations and legacies	3	2,538	-	2,538	1,274
Charitable activities	4	40,000	99,709	139,709	247,976
Fees and other income	5	30,000	-	30,000	31,530
Investments	6	46	-	46	53
Total income		72,584	99,709	172,293	280,833
Expenditure					
Raising funds	-	-	-	-	-
Charitable activities	7	171,079	72,257	243,336	199,953
Total expenditure		171,079	72,257	243,336	199,953
Net income/(expenditure) for the year	8	(98,495)	27,452	(71,043)	80,880
Transfer between funds		-	-	-	-
Net movement in funds for the year		(98,495)	27,452	(71,043)	80,880
Reconciliation of funds					
Total funds brought forward		126,994	4,000	130,994	50,114
Total funds carried forward		28,499	31,452	59,951	130,994

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 2017

	Note	2017		2016	
		£	£	£	£
Fixed assets					
Tangible assets	14		-		-
			<hr/>		<hr/>
Total fixed assets			-		-
Current assets					
Debtors	15	-		71	
Cash at bank and in hand		66,676		132,023	
		<hr/>		<hr/>	
Total current assets		66,676		132,094	
Liabilities					
Creditors: amounts falling due in less than one year	16	(6,725)		(1,100)	
		<hr/>		<hr/>	
Net current assets			59,951		130,994
			<hr/>		<hr/>
Total assets less current liabilities			59,951		130,994
			<hr/>		<hr/>
Net assets			59,951		130,994
			<hr/> <hr/>		<hr/> <hr/>
Funds of the charity					
Restricted income funds	17		31,452		4,000
Unrestricted income funds	18		28,499		126,994
			<hr/>		<hr/>
Total charity funds			59,951		130,994
			<hr/> <hr/>		<hr/> <hr/>

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 15 to 26 form part of these accounts.

Approved by the trustees on

and signed on their behalf by:

Name

Signed

West Yorkshire Community Chaplaincy Project

Notes to the accounts for the year ended 31 March 2017

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.

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 2017 (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 2017 (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 2017 (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 2017 £	Total 2016 £
Donations	2,538	-	2,538	1,274
Total	2,538	-	2,538	1,274
<i>Total by fund 31 March 2016</i>	<i>1,274</i>	<i>-</i>	<i>1,274</i>	

West Yorkshire Community Chaplaincy Project

Notes to the accounts for the year ended 31 March 2017 (continued)

4 Income from charitable activities

	Unrestricted £	Restricted £	Total 2017 £	Total 2016 £
Grants				
Big Lottery Fund	-	61,101	61,101	21,802
Henry Smith	-	31,800	31,800	31,375
John Paul Getty Trust	-	-	-	30,000
Laing Family Trust	5,000	-	5,000	-
Leeds S&E Health Grant (LCF)	-	6,808	6,808	29,357
Lloyds TSB	-	-	-	23,942
Porticus	25,000	-	25,000	25,000
Allchurches Trust	-	-	-	25,000
Other small grants	10,000	-	10,000	61,500
	40,000	99,709	139,709	247,976
	165,442	82,534	247,976	
<i>Total by fund 31 March 2016</i>				

5 Fees and other income

	Unrestricted £	Restricted £	2017 £	2016 £
Sundry income	-	-	-	1,530
In kind income - rent of offices	30,000	-	30,000	30,000
	30,000	-	30,000	31,530
	30,000	-	30,000	31,530

All income from fees and trading is unrestricted.

6 Investment income

	Unrestricted £	Restricted £	2017 £	2016 £
Income from bank deposits	46	-	46	53
	46	-	46	53
	46	-	46	53

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 2017 (continued)

7 Analysis of expenditure on charitable activities

	Total 2017 £	Total 2016 £
Wages and salaries	163,535	146,796
Other staff costs	6,324	6,831
IT and phone	8,574	4,547
Administrative & office costs	9,650	8,511
Project costs	24,153	2,168
In kind expenditure (premises costs)	30,000	30,000
Other governance costs		
Independent examination	1,100	1,100
	243,336	199,953
	2017 £	2016 £
Restricted expenditure	72,257	110,813
Unrestricted expenditure	171,079	89,140
	243,336	199,953
	243,336	199,953

8 Net income/(expenditure) for the year

This is stated after charging/(crediting):	2017 £	2016 £
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 2017 (continued)

10 Staff costs

Staff costs during the year were as follows:

	2017 £	2016 £
Wages and salaries	144,882	131,112
Social security costs	9,658	11,556
Employers pension contributions	3,370	4,128
Holiday pay accrual	5,625	-
	<hr/>	<hr/>
	163,535	146,796
	<hr/> <hr/>	<hr/> <hr/>

No employee has employee benefits in excess of £60,000 (2016: Nil).

The average number of staff employed during the period was 7 (2016: 7).

The average full time equivalent number of staff employed during the period was 4.4 (2016: 5.9).

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 £59,480 (2016: £57,628).

11 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 (2016: £nil).

Aggregate donations from related parties were £nil (2016: £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 (2016: nil).

West Yorkshire Community Chaplaincy Project

Notes to the accounts for the year ended 31 March 2017 (continued)

12 Government grants

The government grants recognised in the accounts were as follows:

	2017 £	2016 £
Big Lottery Fund	61,101	21,802
Leeds S&E Health Grant (LCF)	6,808	29,357
	67,909	51,159
	67,909	51,159

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

13 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.

14 Fixed assets: tangible assets

	Fixtures, fittings & equipment £	Total £
Cost		
At 1 April 2016	19,394	19,394
Additions	-	-
Disposals	-	-
	19,394	19,394
At 31 March 2017	19,394	19,394
Depreciation		
At 1 April 2016	19,394	19,394
Charge for the year	-	-
Disposals	-	-
	19,394	19,394
At 31 March 2017	19,394	19,394
Net book value		
At 31 March 2017	-	-
	-	-
<i>At 31 March 2016</i>	-	-
	-	-

West Yorkshire Community Chaplaincy Project

Notes to the accounts for the year ended 31 March 2017 (continued)

15 Debtors

	2017 £	2016 £
Other debtors	-	71
	-	71
	-	71

16 Creditors: amounts falling due within one year

	2017 £	2016 £
Other creditors and accruals	6,725	1,100
	6,725	1,100
	6,725	1,100

17 Analysis of movements in restricted funds

	Balance at 1 April 2016 £	Income £	Expenditure £	Transfers £	Balance at 31 March 2017 £
Leeds S&E Health Grant (LCF)	4,000	6,808	(10,808)	-	-
Big Lottery Fund	-	61,101	(29,649)	-	31,452
Henry Smith	-	31,800	(31,800)	-	-
	4,000	99,709	(72,257)	-	31,452
	4,000	99,709	(72,257)	-	31,452

Previous reporting period	Balance at 1 April 2015 £	Income £	Expenditure £	Transfers £	Balance at 31 March 2016 £
Leeds S&E Health Grant (LCF)	-	29,357	(25,357)	-	4,000
Big Lottery Fund	32,279	21,802	(54,081)	-	-
Henry Smith	-	31,375	(31,375)	-	-
	32,279	82,534	(110,813)	-	4,000
	32,279	82,534	(110,813)	-	4,000

Name of	Description, nature and purposes of the fund
Leeds S&E Health	To run a pilot project with an aim of supporting ex-prisoners to engage better with primary and secondary health services in South and East Leeds.
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.

West Yorkshire Community Chaplaincy Project

Notes to the accounts for the year ended 31 March 2017 (continued)

18 Analysis of movement in unrestricted funds

	Balance at 1 April 2016 £	Income £	Expenditure £	Transfers £	As at 31 March 2017 £
General fund	126,994	72,584	(171,079)	-	28,499
	<u>126,994</u>	<u>72,584</u>	<u>(171,079)</u>	<u>-</u>	<u>28,499</u>
	<u><u>126,994</u></u>	<u><u>72,584</u></u>	<u><u>(171,079)</u></u>	<u><u>-</u></u>	<u><u>28,499</u></u>
Previous reporting period	Balance at 1 April 2015 £	Income £	Expenditure £	Transfers £	As at 31 March 2016 £
General fund	17,835	198,299	(89,140)	-	126,994
	<u>17,835</u>	<u>198,299</u>	<u>(89,140)</u>	<u>-</u>	<u>126,994</u>
	<u><u>17,835</u></u>	<u><u>198,299</u></u>	<u><u>(89,140)</u></u>	<u><u>-</u></u>	<u><u>126,994</u></u>

19 Analysis of net assets between funds

	General fund £	Designated funds £	Restricted funds £	Total £
Tangible fixed assets	-	-	-	-
Net current assets/(liabilities)	28,499	-	31,452	59,951
	<u>28,499</u>	<u>-</u>	<u>31,452</u>	<u>59,951</u>
Total	<u><u>28,499</u></u>	<u><u>-</u></u>	<u><u>31,452</u></u>	<u><u>59,951</u></u>