

THE WEST YORKSHIRE & YORK SOCIETY OF CHARTERED ACCOUNTANTS

FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31ST DECEMBER 2022

**THE WEST YORKSHIRE & YORK SOCIETY OF CHARTERED ACCOUNTANTS
INCOME AND EXPENDITURE ACCOUNT
FOR THE YEAR ENDED 31ST DECEMBER 2022**

	2022		2021	
	£	£	£	£
Income				
Income from charged events:				
-courses and meetings	7,907		1,200	
-social events	21,035		1,067	
Royalties Income	0		790	
Other Income	3,500		3,501	
		28,942		6,558
Expenditure				
Expenditure on charged events				
-courses and meetings	9,424		3,202	
-social events	35,211		1,606	
Bursaries	100		300	
Other expenses	7,601		212	
		(52,336)		(5,320)
Profit/ (Loss) on ordinary activities		(23,394)		1,238
Movement in Fair value of Investments		(4,679)		875
Corporation tax		0		0
Balance brought forward		127,153		125,040
Balance carried forward		99,082		127,153

**THE WEST YORKSHIRE & YORK SOCIETY OF CHARTERED ACCOUNTANTS
BALANCE SHEET
FOR THE YEAR ENDED 31ST DECEMBER 2022**

	2022		2021	
	£	£	£	£
Fixed Assets,				
Investment at Fair value		79,190		79,168
Current Assets				
Debtors	1,982		32,501	
Cash at Bank	27,162		33,918	
	—		—	
	29,144		66,419	
Creditors: amounts falling due within one year				
	(9,253)		(18,434)	
	—		—	
Net assets less current liabilities		19,891		47,985
		—		—
Total assets less current liabilities		99,082		127,153
		=====		=====
Accumulated fund				
Income and expenditure account (note 2)	48,840		72,234	
Revaluation reserve (note 3)	50,242		54,919	
	—		—	
		99,082		127,153
		=====		=====

These financial statements were approved by the committee on 21st March 2023 and are signed on its behalf by



M Lewis
President



K Hearfield
Honorary Treasurer

**THE WEST YORKSHIRE & YORK SOCIETY OF CHARTERED ACCOUNTANTS
ACCOUNTING POLICIES AND NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST DECEMBER 2022**

1. Accounting policies

- a) The financial statements have been prepared under the historical cost convention modified to include investments at fair value.
- b) Course income from season tickets is recognised in the period in which the courses take place. Income received in advance for courses is treated as deferred income and included in creditors falling due within one year.
- c) No value is placed on the various badges of office.

2. Accumulated fund

	2022	2021
	£	£
West Yorkshire	37,555	58,800
Bradford	579	579
Calderdale	1,567	1,567
Huddersfield	5,455	7,278
York	3,684	4,010
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	48,840	72,234
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3. Revaluation reserve

	2022	2021
	£	£
West Yorkshire	50,242	54,919
Bradford	-	-
Calderdale	-	-
Huddersfield	-	-
York	-	-
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	50,242	54,919
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