

Company number: 3229045

Charity Number: 1058086

Wakefield District Citizens Advice Bureaux

Report and financial statements

For the year ended 31st March 2022

Wakefield District Citizens Advice Bureaux
Reference and administrative information
for the year ended 31st March 2022

Company number 3229045

Charity number 1058086

Registered office and operational address First Floor
27 King Street
West Yorkshire
WF1 2SR

Trustees Trustees, who are also directors under company law, who served during the year and up to the date of this report were as follows:

B. Blakemore	
N. Brook	
S. Cheseldine	
S. Harvey	
M Janiel	
J.L. Parker	(resigned Oct. 2021)
O.M. Rowley	(resigned May 2022)
L. Smith-Connell	(appointed Jan. 21)
R.P. Smitten	
H. Warriner	

Key management	Simon Topham	Chief Executive Officer
personnel	Mandy Larder	Deputy Chief Executive Officer
	Bryn Hirst	Service & Benefits Manager
	Pete Hudson	Training & Outreach Manager

Bankers Co-operative Bank
P O Box 250, Delf House, Southway , Skelmersdale, WN8 6WT

Charities Aid Foundation Bank
25 Kings Hill Avenue, Kings Hill, West Malling, Kent, ME19 4TA

Auditors Slade & Cooper Limited
Beehive Mill, Jersey St, Ancoats, Manchester, M4 6JG

Wakefield District Citizens Advice Bureau
Trustees' annual report
for the year ended 31st March 2022

The trustees present their report and the audited financial statements for the year ended 31st March 2022. Included within the trustees' report is the directors' report as required by company law.

Reference and administrative information set out on page 1 forms part of this report. The financial statements comply with current statutory requirements, the memorandum and articles of association and the Statement of Recommended Practice - Accounting and Reporting by Charities: SORP applicable to charities preparing their accounts in accordance with FRS 102.

Objectives and activities

The service aims to provide free, impartial, independent advice for all who need it. The Trustee Report sets out how we have met this objective.

The trustees review the aims, objectives and activities of the charity each year. This report looks at what the charity has achieved and the outcomes of its work in the reporting period. The trustees report the success of each key activity and the benefits the charity has brought to those groups of people that it is set up to help. The review also helps the trustees ensure the charity's aims, objectives and activities remained focused on its stated purposes.

The trustees have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing the charity's aims and objectives and in planning its future activities. In particular, the trustees consider how planned activities will contribute to the aims and objectives that have been set.

Achievements and performance

The charity's main activities and who it tries to help are described below. All its charitable activities focus on providing free, independent, impartial advice to residents of Wakefield District and are undertaken to further Wakefield District Citizens Advice Bureau's charitable purposes for the public benefit. For day to day purposes, Wakefield District Citizens Advice Bureau uses the name 'Citizens Advice Wakefield District' or CAWD.

2021/22 was, like the year before, dominated by the COVID crisis. By April 2021, lockdowns were ended but all public spaces had to put in place stringent measures to prevent transmission. Our office at King Street and all outreach venues were open to the public for drop-in and appointment services. To manage this Citizens Advice Wakefield District (CAWD) set up Perspex partitions between our staff/volunteers and the public. We implemented limitations on the numbers of clients in the Contact Centre and enforced 'social distancing'. These measures allowed us to successfully and safely operate services near to normal as well as to staff a rota to support telephone, email and web- chat services. This is a credit to all in the organisation and it must be noted that we were one of the few third sector organisations in Wakefield District and one of the few Citizens Advice organisations in the country to maintain a large element of face to face services for clients throughout most of the year.

In November 2021 and at the start of the year in 2022 new restrictions to control the 'Omicron variant' again led to the closure of the King Street Contact Centre but outreach services maintained a full face-to-face service until once again after February 2022 the lockdown measures were relaxed.

There were also many successes including the expansion of the outreach service which has resulted in our face-to-face services being easily accessible for both drop-in and appointments at 19 venues spread

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for the year ended 31st March 2022

all across the district. The funding by CAWD of a Benefits Specialist and an Advice Apprentice have both been very successful. The Benefits Specialist has been instrumental in securing tens of thousands of pounds of back dated benefits for clients and the Apprentice has now become a fully qualified Generalist Adviser.

CAWD has also taken part in the WMDC/Residents Recovery Group 'benefits campaign' in October 2021. Held at 11 events around the district, this campaign helped almost 200 families secure £382,000 of income.

In 2021/22, 10,721 clients were helped with 31,530 problems across the service. We have broken these down into the following areas of service:

Generalist Service

In 2021/22, 6,114 clients were helped by the Generalist service.

Full Advice Clients: 2,715 (39% of all clients had a disability or long-term health problem).

Issues: 13,305

Cases: 3,093

Information, signposting and 'quick' advice clients: 3,399

Wakefield Metropolitan District Council has maintained funding in 2021/22 for the generalist advice service at the same level as in previous years. The core funding agreement runs until November 2022 and includes increased funding (agreed in April 2021) to cover the employment of a Specialist Benefits Adviser and also to recruit a Kickstart apprentice adviser. Talks with WMDC are now under way to possibly extend core funding to November 2023 with the aim of allowing time for a longer term funding plan to be agreed.

In the year 21/22 the trustees agreed to allocate up to £57,000 of unrestricted reserves to fund the deficit for the year to maintain staffing levels across the service and subsidising outreach services.

Money and Pensions Service (MaPS) Debt Advice

1,839 clients received debt advice. These clients presented 5,209 issues generating 4,485 activities (information, advice, casework). 25% of clients presented with a disability or long-term health conditions. £159,600 of clients' debts were written off.

Help to Claim (HTC)

The HTC service with DWP via National Citizens Advice delivered Universal Credit help to 2,768 clients with 3,946 outcomes and an income gain for clients of £2,124,276.

Powercare West Yorkshire (Wakefield)

The aim of this project established by Northern Powergrid in partnership with Leeds Citizens Advice is to provide financial advice to customers of Northern Powergrid in West Yorkshire who are in fuel poverty or at risk of fuel poverty. Funding for this project ended in December 2021. From April 21 to the end of Dec 21, this project helped 81 clients and resulted in income gains of £5,026 and £21,262 of fuel debt dealt with.

Outreaches

In 2021/22, 1,172 clients were helped by outreach services.

New Full Advice Clients: 994 (61% of all clients had a disability or long-term health problem).

Issues: 3,149

Wakefield District Citizens Advice Bureaux Trustees' annual report

for the year ended 31st March 2022

Cases: 952

Activities: 1,552 (Total number of times 'Full Clients' have accessed service including return visits and appointments)

Information, signposting and 'quick' advice clients: 178

There was a financial outcome and gain of £96,379 for clients at the outreaches.

Normanton, Featherstone, South Elmsall, Hemsworth, South Kirkby & Moorthorpe Town Councils continue to make a financial contribution to the outreaches based at their premises, as does Upton & North Elmsall Parish Council. These outreaches were subsidised from our reserves during 21/22. Funding for Normanton will cease from 1st April 2022 and the remaining councils have agreed to continue funding of these outreaches. Featherstone have agreed to cover the full staff costs involved and has continued as a weekly service. The others have agreed a small increase to fund a fortnightly service.

Funding is received from WMDC Residents Recovery Group for the project 'Help at the Hubs'. Help at the Hub funds outreaches at St.Swithins Eastmoor, St.Georges Lupset, St. Giles Pontefract, St.Mary's Pontefract, Castleford Heritage Centre, Ossett Town Hall, Kellingley Club, Havercroft & Ryhill Community Learning Project, Westfield Centre South Elmsall and the Warwick Ahead Hub.

An outreach at Kinsley & Fitzwilliam Learning and Community Centre was funded out of reserves during 21/22, but from 1st April 2022 will receive funding via Nova Live Well Small Grants.

Two new outreaches were opened in 2021 at Yorkshire Building Society branches in Wakefield and Castleford, funded by YBS.

Kirklees Citizens Advice and Law Centre continue to operate a Pensionwise Service from King Street.

Volunteers

Between April 21 and end of March 22 we recruited 18 new volunteers over 4 separate intakes. With the easing of Covid 19 restrictions, we were able to do much more of the training sessions in person at the Wakefield office.

In the year, 16 volunteers left the service (7 for personal reasons, 4 for paid work, 1 to study, 3 as a result of service changes and 1 moved area).

As of 31st of March 2022 we had 27 volunteers:

- 3 Receptionists
- 13 Assessors
- 3 Disability Benefits Assistants/Form fillers
- 8 Advisers

Quality of Advice

An integral part of our service delivery and membership requirement. National CA reduced our checking requirements by 50% across 21/22 due to the ongoing lockdown/work restrictions. 66 cases were randomly selected from all core/outreach and HTC enquiries across 21/22. In addition in-house day-to-day case note checking, levels determined by competency of individual assessor/advisers, continued along the prescribed membership levels.

Through these checking mechanisms client outcome and case administration continued to be maintained to a high standard.

Wakefield District Citizens Advice Bureaux Trustees' annual report

for the year ended 31st March 2022

Our Key Performance Indicator (KPI) One – internal checking for client outcome achieved 86.4% and case administration 92.4%. Key Performance Indicator Two – National CA consistency checking for client outcome achieved 100% and case administration 91.7%. Both KPI's giving a RAYG rating at Green for our Leadership Self- Assessment in Quality of Advice.

Quality and Debt Advice: as regulated advice, client outcome and case administration is checked through an Independent File Review (IFR) system prescribed by the Money and Pensions Service (MaPS) and Financial Conduct Authority (FCA). 96 IFR's were carried out across 21/22, alongside a quarterly Debt Advice Peer Assessment (DAPA) and bi-monthly consistency checking by National CA Debt Quality Team. The KPI for Debt Advice for 21/22 achieved 80% +.

Quality and HTC service: 144 'DIP' checks were undertaken on advice given under the HTC project (telephone and web chat service) in 21/22; as per contractual requirement the quality KPI of 85% + was achieved.

Research and Campaigns

Research and campaigning is a twin aim of the service; no other organisation sees so many people with so many different kinds of problems and that gives us a unique insight into the challenges people are facing. Using this insight, we campaign for change so we can make a difference to not only those who do access our service but to the many who don't.

In 21/22 our advisers submitted 75 'evidence forms' to our national office for issues where action on a national level was being gathered and evidence requests made to local CA offices (such as issues around Universal Credit).

Throughout the year all staff had the opportunity to give their views on the panel surveys that are issued through national office and would ordinarily fall under our Leadership Self-Assessment (research and campaign), but suspended for this period due to services being affected by the ongoing pandemic. This is a mechanism to get an overview of specific issues affecting our clients (such as rising energy cost) and can often lead to national campaigning.

Another channel for our research and campaigning has been social media – Twitter. In 21/22, our follower numbers rose to 961. Campaigns that we have been involved in across the year include:

- ☐ #Keepthelifeline
- ☐ #Scamsawareness
- ☐ #Adviceathome
- ☐ #Greenandwise
- ☐ #StopHateStartsHere @ MyWakefield
- ☐ #Volunteerweek

We have also been involved in district wide Benefit Campaign events across the year.

Beneficiaries of our services

In 2021/22, 10,721 clients were helped with 31,530 issues. 59% of clients were female, 41% male. 39% of clients experienced a disability or long-term health condition.

Financial review

Wakefield Metropolitan District Council continue to generously support CAWD. The core General Grant is £335,000 per annum and in addition CAWD has been granted £68,000 per annum to provide services in 'Help at the Hub'. The current General Grant runs to November 2022 but we continue to be in positive dialogue with council partners to agree plans for funding from that date. The Help at the Hub Grant has now been increased to £76,000 a year and extended to November 2023.

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for the year ended 31st March 2022

CAWD rents out two offices at the King Street building to a third party organisation, Ingeus, which works with the probation service. Ingeus has been granted a 'licence to occupy' and CAWD benefits from rental income of £15,600 per annum.

During this year CAWD has faced major financial upheaval due to the impact of the national recommissioning processes for both the MaPS funded Debt Advice Service and for the national Help to Claim Service (HTC). In our view, these processes have been unnecessarily disruptive and negative to CAWD and to the Citizens Advice service as a whole. The recommissioning of the Debt Advice service by MaPS at first offered us (and all local offices) a chance to bid for contracts involving very high levels of risk. The trustees declined to bid for this service under these circumstances. The whole process was then aborted by MaPS after causing huge uncertainty and distress. The current contracts were rolled-over for 10-months and we await further developments.

We bid for but were unsuccessful in winning a contract to deliver HTC locally. Our team of HTC advisers were transferred under TUPE to Citizens Advice Leeds on 1st April and these services are now provided by large centralised providers without any face-to-face element. We are extremely concerned that the interests of clients requiring face-to-face support and the disruptive financial implications of such a massive change were not given sufficient weight in the government recommissioning process nor by National Citizens Advice.

As a result of the non-recommissioning of our HTC contract, towards the end of the financial year CAWD had to plan a major restructure process to reduce costs (as we go to press, the Restructure Plan is 'paused' pending confirmation of a number of new funded projects likely to be implemented in 2022/23 and thus able to have a decisive positive impact on the income of the organisation).

Restricted Funding 2021/2022 Description of Use

- Nova Live Well Small Grants. To fund training activities.
- Northern Powergrid 'Powercare'. To fund energy debt advice in West Yorkshire via Leeds Citizens Advice, sub-contracted to CAWD for Wakefield activity.
- WMDC Recovery Board. To fund 'Help at the Hub (HATH)' outreach services.
- Funding from Town and Parish Councils. To fund specific outreach services within their areas.
- Help to Claim: from DWP to National Citizens Advice and sub-contracted to CAWD in the 21/22 year to provide UC Help to Claim services
- MaPS National Debt Advice Service funding, via sub-contract with National Citizens advice to provide an FCA regulated Debt advice service.

Reserves policy

We hold the following types of reserves:

Restricted reserves. These accumulate from cash flow fluctuations within specific projects. Depending on the rules of the donor they either have to be repaid to the donor at the end of the project or the project is allowed to run on until such reserves are used up.

General Unrestricted reserves. Where projects require claims for specific expenses to be made in arrears to a donor, reserves cannot be built up. This means when cash flow fluctuations exceed the agreed levels of expenditure for any given period of the project, this needs to be covered by the general reserves. These also cover other cash flow fluctuations, to allow us to cope with unexpected costs not covered by insurance or contingency planning in the budget and to have funds available to take fresh initiatives.

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for the year ended 31st March 2022

Designated unrestricted reserves. To be able to operate for at least six months should mainstream funding cease to enable Citizens Advice Wakefield District to either run down or implement emergency strategies. This is known as the 'Emergency Contingency Fund'.

At the end of March 2022, total unrestricted funds were £499,904. The Emergency Contingency Fund (which is part of unrestricted reserves) stood at £330,683, in line with the policy of six-month costs coverage. The free reserves stood at £169,221 as of the end of March.

Plans for the future

The Trustee updated the three-year Business Plan, in March 2022 and reviewed. The key objectives of the plan are:

- Accessibility – We will be accessible and our services flexible. It will be easy to access our services in-person wherever you live in the district, by telephone, webchat or via the website.
- Quality – We strive to achieve the highest standards of advice and will expand our work to research the causes of issues our clients come to us with. We will develop new areas of specialism to best address local needs.
- Sustainability – We will develop varied sources of income and maintain close relationships with funders and good financial management.
- Volunteering – We will have a diverse, well-trained team of volunteers able to operate in a wide variety of roles.

Trustees aim to maintain excellent scores for Leadership Self-Assessment (LSA) and Quality of Advice (QAA).

Structure, governance and management

The organisation is a charitable company limited by guarantee, incorporated on 24th July 1996 and registered as a charity on 17th September 1996.

Wakefield District Citizens Advice Bureau (usually referred to as Citizens Advice Wakefield District or CAWD) is a member of the national Citizens Advice charity who provide the training and quality assurance frameworks and the client case management system, Casebook. We are also required by the terms of membership to use mandatory model policies and procedures and undertake financial monitoring and Leadership Self-Assessment (LSA) processes.

The DTB sets the strategic direction for CAWD and annually approves the updated Business Plan and budget. Responsibility for managing the day to day operations and spending to budget is delegated to the Chief Executive Officer.

There is an annual Trustee Appraisal and Skills Audit process. This helps determine if there are any skills or knowledge gaps and helps to guide the Trustee recruitment process. Trustees apply by contacting the organisation directly or via the 'volunteering' section online and initial informal 'sounding out' meetings are held with the Chair and CEO. This is then followed up by a formal interview. If successful, a candidate is asked to attend a DTB meeting followed by a discussion amongst trustees and a further discussion between the Chair and candidate before appointment as a Trustee is confirmed. Trustees are then required to undertake the CiTA online Trustee training course and also to undertake GDPR and Senior Managers Certificate Regime (SMCR) training 1 and 2 (mandatory for all trustees of organisations offering debt advice).

Wakefield District Citizens Advice Bureau Trustees' annual report

for the year ended 31st March 2022

Wakefield Metropolitan District Council (WMDC) appoints two Trustees on the District Trustee Board (DTB).

The company was established under a memorandum of association which established the objects and powers of the charitable company and is governed under its articles of association.

Members of the charity guarantee to contribute an amount not exceeding £1 to the assets of the charity in the event of winding up. The trustees are members of the charity but this entitles them only to voting rights. The trustees have no beneficial interest in the charity.

All trustees give their time voluntarily and receive no benefits from the charity. Any expenses reclaimed from the charity are set out in note 12 to the accounts.

Related parties and relationships with other organisations

Wakefield District Citizens Advice Bureau is a member of the National Citizens Advice organisation, a membership federation of Citizens Advice organisations. The national body charges an annual membership fee and provides the client case management system, Casebook, a quality assurance framework, training resources and qualification standards, our ability to use the brand 'Citizens Advice' and a number of support activities including mandatory policies and procedures, a Relationship Manager and annual 'Leadership Self-Assessment'.

CAWD works closely with Wakefield District Metropolitan Council and staff sit on a number of partnership boards run by WMDC including the Recovery Board and the Third Sector Strategy Group. The council provide considerable financial support and are the owners of the building in King Street occupied by CAWD.

CAWD is a member of the Wakefield third sector membership organisation, Nova. The CEO of CAWD is a Trustee of Nova. Nova provides some funding to CAWD in the form of grants which are awarded by an independent panel of Nova.

CAWD actively co-operates with other local Citizens Advice organisations in West Yorkshire and nationwide for mutual support, information and referrals. Kirklees Citizens Advice and Law Centre rents office space in King Street and offers the Pensionwise service to Wakefield residents from our premises.

Remuneration policy for key management personnel

Senior management remuneration is set by the District Trustee Board.

If 'across the board' cost of living increases are implemented by DTB, senior managers will benefit from the same percentage increase given to all other members of staff.

It is not the policy of the charity to pay any bonus or benefits (such as company cars or private health insurance) but to pay basic salary under normal PAYE arrangements.

Risk management

The DTB prepares and monitors a comprehensive Risk Register.

There is a regularly updated Contingency Plan reviewed by the DTB.

Wakefield District Citizens Advice Bureaux
Trustees' annual report

for the year ended 31st March 2022

Fundraising

Public Fund Raising

CAWD carries out very minor, occasional fund raising activity involving attending public places and events. The funds involved are minor, although it is a long-term ambition of CAWD to increase funding from this source in the future. A Fund Raising Committee of staff and volunteers was set up to look at opportunities to attend events and carry out fund raising early in 2020 but no plans came to fruition due to the Covid pandemic.

CAWD is not bound by any undertakings or regulation for fund raising under a scheme or standard.

Professional fund raisers or organisations are not used. No complaints have been received and no pressure, unreasonable or persistent approaches have been used.

Wakefield District Citizens Advice Bureaux
Trustees' annual report

for the year ended 31st March 2022

Statement of responsibilities of the trustees

The trustees (who are also directors of Wakefield District Citizens Advice Bureaux for the purposes of company law) are responsible for preparing the trustees' annual report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company 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 charitable company and of the incoming resources and application of resources, including 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 Charities SORP
- Make judgements and estimates that are reasonable and prudent
- State whether applicable UK Accounting Standards and statements of recommended practice 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 charity will continue in operation

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charitable company and enable them 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 for taking reasonable steps for the prevention and detection of fraud and other irregularities.

In so far as the trustees are aware:

- There is no relevant audit information of which the charitable company's auditors are unaware
- The trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditors are aware of that information

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Wakefield District Citizens Advice Bureaux
Trustees' annual report
for the year ended 31st March 2022

Auditors

Slade & Cooper Ltd were appointed as the charitable company's auditors during the year and have expressed their willingness to continue in that capacity.

This report has been prepared in accordance with the provisions applicable to companies subject to the small companies' regime of the Companies Act 2006.

The trustees' annual report has been approved by the trustees on 26/10/2022 and signed on their behalf by

Nigel Brook
Chair

Independent auditors' report
to the members of
Wakefield District Citizens Advice Bureaux

We have audited the financial statements of Wakefield District Citizens Advice Bureaux (the 'charitable company') for the year ended 31 March 2022, which comprise the Statement of Financial Activities (including the income and expenditure account), the Balance Sheet, the Statement of Cash Flows and the related notes. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 March 2022, and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charitable company's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Other information

The trustees are responsible for the other information. The other information comprises the information included in the trustees' annual report, other than the financial statements and our auditor's report thereon. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the

Independent Auditor's Report (continued)

other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Opinions on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the trustees' report (incorporating the directors' report) for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the trustees' report has been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In the light of our knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the trustees' report.

We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or
- the trustees were not entitled to prepare the financial statements in accordance with the small companies' regime and take advantage of the small companies' exemptions in preparing the Trustees' Annual Report and from the requirement to prepare a strategic report.

Responsibilities of trustees

As explained more fully in the trustees' responsibilities statement set out on page 10, the trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Independent Auditor's Report (continued)

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The specific procedures for this engagement and the extent to which these are capable of detecting irregularities, including fraud is detailed below:

- enquiry of management and those charged with governance around actual and potential litigation and claims.
- enquiry of the charity's staff, management and those charged with governance to identify any instances of non-compliance with laws and regulations.
- reviewing minutes of meetings of those charged with governance.
- reviewing financial statement disclosures and testing to supporting documentation to assess compliance with applicable laws and regulations.
- auditing the risk of management override of controls, including through testing journal entries and other adjustments for appropriateness, and evaluating the business rationale of significant transactions outside the normal course of business.

Because of the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements or non-compliance with regulation. This risk increases the more that compliance with a law or regulation is removed from the events and transactions reflected in the financial statements, as we will be less likely to become aware of instances of non-compliance. The risk is also greater regarding irregularities occurring due to fraud rather than error, as fraud involves intentional concealment, forgery, collusion, omission or misrepresentation.

A further description of our responsibilities is available on the Financial Reporting Council's website at: <https://www.frc.org.uk/Our-Work/Audit/Audit-and-assurance/Standards-and-guidance/Standards-and-guidance-for-auditors/Auditors-responsibilities-for-audit/Description-of-auditors-responsibilities-for-audit.aspx>. This description forms part of our auditor's report.

Use of our report

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charitable company's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.

Catherine Hall FCCA DChA
Senior Statutory Auditor

for and on behalf of

Slade & Cooper Limited
Statutory Auditors
Beehive Mill
Jersey Street
Manchester
M4 6JG

Date:

02/12/2022

Wakefield District Citizens Advice Bureaux
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 £
Income from:					
Donations and legacies	3	312	-	312	4,793
Charitable activities:	4	345,528	677,909	1,023,437	1,001,570
Other trading activities	5	18,487	-	18,487	7,110
Investments	6	1,321	-	1,321	4,048
Total income		365,648	677,909	1,043,557	1,017,521
Expenditure on:					
Charitable activities:	7	350,288	676,916	1,027,204	1,021,728
Total expenditure		350,288	676,916	1,027,204	1,021,728
Net income/(expenditure) before net gains/(losses) on investments		15,360	993	16,353	(4,207)
Net income/(expenditure) for the year	9	15,360	993	16,353	(4,207)
Transfer between funds		(9,135)	9,135	-	-
Net movement in funds for the year		6,225	10,128	16,353	(4,207)
Reconciliation of funds					
Total funds brought forward		493,679	7,094	500,773	504,980
Total funds carried forward		499,904	17,222	517,126	500,773

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

Wakefield District Citizens Advice Bureaux
Company number 3229045

Balance sheet as at 31 March 2022

	Note	2022	2021
		£	£
Fixed assets			
Tangible assets	14	-	1,118
Total fixed assets		-	1,118
Current assets			
Debtors	15	4,715	13,302
Cash at bank and in hand	16	589,447	592,371
Total current assets		594,162	605,673
Liabilities			
Creditors: amounts falling due in less than one year	17	(77,036)	(106,018)
Net current assets		517,126	499,655
Total assets less current liabilities		517,126	500,773
Net assets		517,126	500,773
The funds of the charity:			
Restricted income funds	19	17,222	7,094
Unrestricted income funds	20	499,904	493,679
Total charity funds		517,126	500,773

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 18 to 34 form part of these accounts.

Approved by the trustees on 26th October 2022 and signed on their behalf by:

.....
Nigel Brook (Chair)

.....
Sandra Cheseldine (Treasurer)

Wakefield District Citizens Advice Bureaux

Statement of Cash Flows
for the year ending 31 March 2022

	Note	2022 £	2021 £
Cash provided by/(used in) operating activities	#	(4,245)	44,903
<i>Cash flows from investing activities:</i>			
Dividends, interest, and rents from investments		1,321	4,048
Purchase of tangible fixed assets		-	-
Cash provided by/(used in) investing activities		1,321	4,048
Increase/(decrease) in cash and cash equivalents in the year		(2,924)	48,951
Cash and cash equivalents at the beginning of the year		592,371	543,420
Cash and cash equivalents at the end of the year		589,447	592,371

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), second edition - October 2019 (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006 and UK Generally Accepted Accounting Practice.

Wakefield District Citizens Advice Bureaux 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 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 trustees have made no key judgments 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.

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

c 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.

For legacies, entitlement is taken as the earlier of the date on which either: the charity is aware that probate has been granted, the estate has been finalised and notification has been made by the executor(s) to the charity that a distribution will be made, or when a distribution is received from the estate. Receipt of a legacy, in whole or in part, is only considered probable when the amount can be measured reliably and the charity has been notified of the executor's intention to make a distribution. Where legacies have been notified to the charity, or the charity is aware of the granting of probate, and the criteria for income recognition have not been met, then the legacy is treated as a contingent asset and disclosed if material.

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

d 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.

e 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.

Wakefield District Citizens Advice Bureaux

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

f 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.

g 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. Expenditure is classified under the following activity headings:

- Costs of raising funds comprise the costs associated with attracting voluntary income, fundraising trading costs and investment management costs.
- Expenditure on charitable activities includes the costs of activities undertaken to further the purposes of the charity and their associated support costs.
- Other expenditure represents those items not falling into any other heading.

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

h Allocation of support costs

Support costs are those functions that assist the work of the charity but do not directly undertake charitable activities. Support costs include back office costs, finance, personnel, payroll and governance costs which support the charity's programmes and activities. These costs have been allocated between cost of raising funds and expenditure on charitable activities. The bases on which support costs have been allocated are by staff time.

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 £1,000 or more are capitalised at cost and are depreciated over their estimated useful economic lives on a straight line basis as follows:

Computer Equipment	33%
--------------------	-----

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

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.

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

Employees of the charity are entitled to join a defined contribution 'money purchase' scheme. The charity's contribution is restricted to the contributions disclosed in the notes to the accounts. There were no outstanding contributions at the year end. The costs of the defined contribution scheme are included within support and governance costs and allocated to the funds of the charity using the methodology set out in note 1h.

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.

Wakefield District Citizens Advice Bureaux

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

3 Income from donations and legacies

Current reporting period	Unrestricted £	Restricted £	Total 2022 £
Donations	267	-	267
Gift aid	45	-	45
	<hr/>	<hr/>	<hr/>
Total	312	-	312
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>
<i>Previous reporting period</i>	<i>Unrestricted</i> £	<i>Restricted</i> £	<i>Total 2021</i> £
<i>Donations</i>	95	-	95
<i>Gift aid</i>	450	-	450
CitA - Covid equipment		4,248	4,248
	<hr/>	<hr/>	<hr/>
Total	545	4,248	4,793
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

Wakefield District Citizens Advice Bureaux

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

4 Income from charitable activities

Current reporting period	Unrestricted £	Restricted £	Total 2022 £
WMDC	335,150	-	335,150
CitA MaPSDAP	-	213,552	213,552
Normanton Town Council	-	3,200	3,200
Featherstone Town Council	-	3,000	3,000
South Elmsall Town Council	-	3,000	3,000
Upton & North Elmsall Parish Council	-	3,000	3,000
South Kirkby & Moorthorpe Town Council	-	3,000	3,000
Hemsworth Town Council	-	3,000	3,000
Help to Claim	-	325,299	325,299
CitA - Powercare	-	11,625	11,625
CAB - Yorkshire Building Society	-	24,000	24,000
WMDC Recovery Board	10,378	-	10,378
NOVA Live Well	-	4,000	4,000
WMDC Kikstart	-	7,565	7,565
Help at the Hubs	-	73,668	73,668
Total	345,528	677,909	1,023,437
Previous reporting period	Unrestricted £	Restricted £	Total 2021 £
WMDC	282,150	-	282,150
CitA MaPSDAP	-	218,896	218,896
Normanton Town Council	-	3,200	3,200
Featherstone Town Council	-	3,000	3,000
South Elmsall Town Council	-	2,250	2,250
Upton & North Elmsall Parish Council	-	3,000	3,000
South Kirkby & Moorthorpe Town Council	-	3,000	3,000
Hemsworth Town Council	-	2,000	2,000
Help to Claim	-	324,236	324,236
CitA - Powercare	-	15,406	15,406
ESF - PEAT	-	38,393	38,393
WMDC Recovery Board	6,919	-	6,919
National Lottery Community Fund	-	33,815	33,815
Resilience Fund	-	18,969	18,969
Help at the Hubs	-	28,336	28,336
NOVA - Warwick MH	-	10,000	10,000
NOVA - Livewell	-	8,000	8,000
Total	289,069	712,501	1,001,570

Wakefield District Citizens Advice Bureaux

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

5 Income from other trading activities

	Unrestricted £	Restricted £	2022 £
Room Hire	18,456	-	18,456
Other income	31		31
	<hr/>	<hr/>	<hr/>
	18,487	-	18,487
	<hr/>	<hr/>	<hr/>
<i>Previous reporting period</i>	<i>Unrestricted £</i>	<i>Restricted £</i>	<i>2021 £</i>
Room Hire	5,456	-	5,456
Other income	340	1,314	1,654
	<hr/>	<hr/>	<hr/>
	5,796	1,314	7,110
	<hr/>	<hr/>	<hr/>

6 Investment income

	2022 £	2021 £
Income from bank deposits	1,321	4,048
	<hr/>	<hr/>
	1,321	4,048
	<hr/>	<hr/>

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

Wakefield District Citizens Advice Bureaux

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

7 Analysis of expenditure on charitable activities

Current reporting period	£	Total 2022 £
Staff costs	929,810	929,810
Other staff costs	(2,176)	(2,176)
Governance costs (see note 8)	17,914	17,914
Support costs (see note 8)	81,656	81,656
	<hr/>	<hr/>
	1,027,204	1,027,204
	<hr/>	<hr/>

Other staff costs are negative due to the release of a redundancy provision.

Previous reporting period	£	Total 2021 £
Staff costs	910,608	910,608
Other staff costs	2,452	2,452
Project delivery costs	-	-
Governance costs (see note 8)	12,892	12,892
Support costs (see note 8)	95,777	95,776
	<hr/>	<hr/>
	1,021,729	1,021,728
	<hr/>	<hr/>

	2022 £	2021 £
Restricted expenditure	676,916	752,393
Unrestricted expenditure	350,288	269,335
	<hr/>	<hr/>
	1,027,204	1,021,728
	<hr/>	<hr/>

Wakefield District Citizens Advice Bureaux

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

8 Analysis of governance and support costs

Current reporting period	Basis of apportionment	Support £	Governance £	<i>Total 2022</i> £
Other staff costs		2,191	-	2,191
Premises costs		38,350	-	38,350
Office costs		36,354	-	36,354
Administration costs		3,643	-	3,643
Depreciation		1,118	-	1,118
Audit fees	Governance	-	6,550	6,550
Affiliation Costs & Cita	Governance	-	8,446	8,446
Legal and professional	Governance	-	2,918	2,918
		<hr/>	<hr/>	<hr/>
		81,656	17,914	99,570
		<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>
<i>Previous reporting period</i>	<i>Basis of apportionment</i>	<i>Support</i> £	<i>Governance</i> £	<i>Total 2021</i> £
<i>Other staff costs</i>		<i>1,756</i>	<i>-</i>	<i>1,756</i>
<i>Premises costs</i>		<i>48,945</i>	<i>-</i>	<i>48,945</i>
<i>Office costs</i>		<i>41,917</i>	<i>-</i>	<i>41,917</i>
<i>Administration costs</i>		<i>2,040</i>	<i>-</i>	<i>2,040</i>
<i>Depreciation</i>		<i>1,118</i>	<i>-</i>	<i>1,118</i>
<i>Audit fees</i>	<i>Governance</i>	<i>-</i>	<i>3,461</i>	<i>3,461</i>
<i>Affiliation Costs & Cita</i>	<i>Governance</i>	<i>-</i>	<i>8,792</i>	<i>8,792</i>
<i>Legal and professional</i>	<i>Governance</i>	<i>-</i>	<i>639</i>	<i>639</i>
		<hr/>	<hr/>	<hr/>
		95,776	12,892	108,668
		<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

Wakefield District Citizens Advice Bureaux

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

9 Net income/(expenditure) for the year

This is stated after charging/(crediting):	2022 £	2021 £
Depreciation	1,118	1,118
Operating lease rentals:		
Other	2,394	800
Auditor's remuneration - audit fees	6,550	4,200
	<hr/>	<hr/>

10 Staff costs

Staff costs during the year were as follows:

	2022 £	2021 £
Wages and salaries	845,716	781,512
Social security costs	72,447	66,906
Pension costs	27,260	25,144
Accrued holiday pay	(15,613)	37,046
	<hr/>	<hr/>
	929,810	910,608
	<hr/>	<hr/>
Allocated as follows:		
Charitable activities	929,810	910,608
	<hr/>	<hr/>
	929,810	910,608
	<hr/>	<hr/>

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

The average number of staff employed during the period was 33.3 (2021: 34).

The average full time equivalent number of staff employed during the period was 29.4 (2021: 30).

The key management personnel of the charity comprise the trustees and the Chief Executive Officer and Senior Management Team. The total employee benefits of the key management personnel of the charity were £173,913 (2021: £156,319). The management team was restructured between 2020 and 2021 and went from 2.5 to 4 FTE posts.

Wakefield District Citizens Advice Bureaux

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

11 Trustee remuneration and expenses, and related party transactions

Neither the management committee nor any persons connected with them received any remuneration or reimbursed expenses during the year (2021: Nil).

No members of the management committee received travel and subsistence expenses during the year of £Nil (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).

12 Government grants

The government grants recognised in the accounts were as follows:

	2022 £	2021 £
WMDC	426,761	317,405
Normanton Town Council	3,200	3,200
Featherstone Town Council	3,000	3,000
South Elmsall Town Council	3,000	2,250
Upton & North Elmsall Parish Council	3,000	3,000
South Kirkby & Moorthorpe Town Council	3,000	3,000
Hemsworth Town Council	3,000	2,000
	<hr/>	<hr/>
	444,961	333,855
	<hr/>	<hr/>

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.

Wakefield District Citizens Advice Bureaux

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

14 Fixed assets: tangible assets

Cost	Fixtures & equipment £	Computer equipment £	Total £
At 1 April 2021	114,008	8,123	122,131
Additions	-	-	-
Disposals	-	-	-
	<hr/>	<hr/>	<hr/>
At 31 March 2022	114,008	8,123	122,131
	<hr/>	<hr/>	<hr/>
Depreciation			
At 1 April 2021	114,008	7,005	121,013
Charge for the year	-	1,118	1,118
Disposals	-	-	-
	<hr/>	<hr/>	<hr/>
At 31 March 2022	114,008	8,123	122,131
	<hr/>	<hr/>	<hr/>
Net book value			
At 31 March 2022	-	-	-
	<hr/>	<hr/>	<hr/>
<i>At 31 March 2021</i>	<i>-</i>	<i>1,118</i>	<i>1,118</i>
	<hr/>	<hr/>	<hr/>

15 Debtors

	2022 £	2021 £
Trade debtors	4,715	13,069
Other debtors	-	233
Prepayments and accrued income	-	-
	<hr/>	<hr/>
	4,715	13,302
	<hr/>	<hr/>

Wakefield District Citizens Advice Bureaux

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

16 Cash at bank and in hand

	2022 £	2021 £
Cash at bank and on hand	589,447	592,371
	<hr/>	<hr/>
	589,447	592,371
	<hr/>	<hr/>

17 Creditors: amounts falling due within one year

	2022 £	2021 £
Redundancy liability	-	4,652
Trade creditors	42,256	22,793
Short term compensated absences (holiday pay)	21,433	37,046
Other creditors and accruals	4,540	31,053
Deferred income	8,807	10,474
	<hr/>	<hr/>
	77,036	106,018
	<hr/>	<hr/>

18 Deferred income

	2022 £	2021 £
Deferred grant brought forward	10,474	18,000
Grant received	8,807	10,474
Released to income from charitable activities	(10,474)	(18,000)
	<hr/>	<hr/>
Deferred grant carried forward	8,807	10,474
	<hr/>	<hr/>

Wakefield District Citizens Advice Bureaux

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

19 Analysis of movements in restricted funds

Current reporting period	Balance at 1 April 2021 £	Income £	Expenditure £	Transfers £	Balance at 31 March 2022 £
Outreaches	-	18,200	(18,200)	-	-
Help to claim	3,409	325,299	(336,984)	8,276	-
NOVA Livewell	-	4,000	(3,600)	-	400
Help at the Hubs	3,555	73,668	(67,374)	-	9,849
CitA - Powercare	2,225	11,625	(14,709)	859	-
Yorkshire Building Society	-	24,000	(14,701)	-	9,299
Kickstart	-	7,565	(7,565)	-	-
CitA - MaPSDAP	(3,443)	213,552	(213,783)	-	(3,674)
CitA - Covid Equipment	1,348			-	1,348
Total	7,094	677,909	(676,916)	9,135	17,222
Previous reporting period	Balance at 1 April 2020 £	Income £	Expenditure £	Transfers £	Balance at 31 March 2021 £
Outreaches	-	16,450	(16,450)	-	-
National Lottery	-	33,815	(33,815)	-	-
Help to claim	2,892	325,549	(325,032)	-	3,409
ESF/WMDC -	37	38,394	(76,926)	38,495	-
NOVA Livewell	-	8,000	(8,000)	-	-
Resilience Fund	-	18,969	(18,969)	-	-
Help at the Hubs	-	28,336	(24,781)	-	3,555
CitA - Powercare	-	15,406	(13,181)	-	2,225
NOVA - Warwick	-	10,000	(10,000)	-	-
CitA - MaPSDAP	-	218,896	(222,339)	-	(3,443)
CitA - Covid	-	4,248	(2,900)	-	1,348
Total	2,929	718,063	(752,393)	38,495	7,094

Wakefield District Citizens Advice Bureaux

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

Name of restricted fund	Description, nature and purposes of the fund
Outreaches	Normanton Town council, Featherstone Town Council, South Elmsall, Upton & North Elmsall Parish Council and South Kirkby and Moorthorpe Parish Council make contributions to be used as a contribution to the funding of outreach services in these locations.
National Lottery	To fund 4 new "Help at the Hub (HATH)" outreach services and additional HATH outreaches up to November 2022.
Help to claim	Funding provided to set up the Help to Claim service
ESF - PEAT	Outreaches in ESF identified areas. ESF income matched with WMDC Generalist money.
NOVA Livewell	To fund training activities
Resilience Fund	To fund COVID safe office measures.
Help at the Hubs	To fund additional outreach services.
CitA - Powercare	To fund energy debt advice in West Yorkshire via Leeds Citizens Advice, subcontracted to CAWD for Wakefield activity.
NOVA - Warwick MH	To fund a weekly outreach at the Warwick Estate.
CitA - MaPSDAP	To provide the Money & Pensions debt advice project. The deficit on this fund will be covered by future funding.
CitA - Covid equipment	To provide equipment for home working.

20 Analysis of movement in unrestricted funds

Current reporting period	Balance at 1 April 2021 £	Income £	Expenditure £	Transfers £	As at 31 March 2022 £
General fund	493,679	365,648	(350,288)	(9,135)	499,904
	<u>493,679</u>	<u>365,648</u>	<u>(350,288)</u>	<u>(9,135)</u>	<u>499,904</u>
	<u><u>493,679</u></u>	<u><u>365,648</u></u>	<u><u>(350,288)</u></u>	<u><u>(9,135)</u></u>	<u><u>499,904</u></u>
Previous reporting period	Balance at 1 April 2020 £	Income £	Expenditure £	Transfers £	As at 31 March 2021 £
General fund	502,051	299,458	(269,335)	(38,495)	493,679
	<u>502,051</u>	<u>299,458</u>	<u>(269,335)</u>	<u>(38,495)</u>	<u>493,679</u>
	<u><u>502,051</u></u>	<u><u>299,458</u></u>	<u><u>(269,335)</u></u>	<u><u>(38,495)</u></u>	<u><u>493,679</u></u>
Name of unrestricted fund	Description, nature and purposes of the fund				
General fund	The free reserves after allowing for all designated funds				

Wakefield District Citizens Advice Bureaux

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

21 Analysis of net assets between funds

Current reporting period	General fund £	Designated funds £	Restricted funds £	Total £
Tangible fixed assets	-	-	-	-
Net current assets/(liabilities)	499,904	-	17,222	517,126
	<hr/>	<hr/>	<hr/>	<hr/>
Total	499,904	-	17,222	517,126
	<hr/>	<hr/>	<hr/>	<hr/>
Previous reporting period	General fund £	Designated funds £	Restricted funds £	Total £
Tangible fixed assets	1,118	-	-	1,118
Net current assets/(liabilities)	492,561	-	7,094	499,655
	<hr/>	<hr/>	<hr/>	<hr/>
Total	493,679	-	7,094	500,773
	<hr/>	<hr/>	<hr/>	<hr/>

22 Operating lease commitments

The charity's total future minimum lease payments under non-cancellable operating leases is as

	Property		Equipment	
	2022 £	2021 £	2022 £	2021 £
Less than one year	-	-	720	800
One to five years	-	-	720	1,000
	<hr/>	<hr/>	<hr/>	<hr/>
	-	-	1,440	1,800
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Wakefield District Citizens Advice Bureaux

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

23 Reconciliation of net movement in funds to net cash flow from operating activities

	2022 £	2021 £
Net income/(expenditure) for the year	16,353	(4,207)
Adjustments for:		
Depreciation charge	1,118	1,118
Dividends, interest and rents from investments	(1,321)	(4,048)
Decrease/(increase) in debtors	8,587	(5,089)
Increase/(decrease) in creditors	(28,982)	57,129
	<hr/>	<hr/>
Net cash provided by/(used in) operating	(4,245)	44,903
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