

Company number: 03229045

Charity Number: 1058086

Wakefield District Citizens Advice Bureaux

Report and financial statements

For the year ended 31st March 2023

Wakefield District Citizens Advice Bureaux
Reference and administrative information
for the year ended 31st March 2023

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
O.M. Rowley (resigned May 2022)
R.P. Smitten
H. Warriner
L. Smith-Connell
C. Whittaker (appointed September 2022)

Key management	Simon Topham	Chief Executive Officer and Company Secretary
personnel	Mandy Larder	Deputy Chief Executive Officer
	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

Independent examiner Catherine Hall FCCA DChA 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 2023

The trustees present their report and the audited financial statements for the year ended 31st March 2023. 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.

The year April 2022 to March 2023 has been a period of transition for Citizens Advice Wakefield District (CAWD) and for the wider world.

In this period, the country and the world finally moved on from most COVID 'lockdown' restrictions. At CAWD we had already learned to live with the pandemic restrictions and operated many face-to-face services due to careful safety measures being put in place. By April 2022 the last restrictions were removed and normal service resumed but now for us at ever more locations around the district.

As well as the main office in King Street, we are now at 25 locations across the district including a 4-day a week drop-in office at Pinderfields Hospital.

Our organisation has also managed a financial transition. In March 2022 our local contract to deliver the Help to Claim (HTC) service in Wakefield ended due to national changes and overnight we lost one third of our annual income. The impact was huge and we started the new financial year planning a restructure that would have involved job losses and cut backs.

Wakefield District Citizens Advice Bureaux Trustees' annual report

for the year ended 31st March 2023

The whole team rallied, with Service Managers offering voluntary reductions in hours and a voluntary redundancy. As it transpired over the following months, the scale of cut-backs could be reduced due to securing funds for a number of new projects, including the Financial Capability Project and outreach projects with Mid Yorkshire NHS Hospitals Trust and the Trussell Trust. By the summer of 2022, the 'Restructure Plan' was suspended and then cancelled pending the new projects being agreed and commencing.

At the outset the Trustees had set aside a substantial sum from free reserves to manage this transition and to reduce the scale of cut-backs required. As it turned out, although reserves were still used to fund the period between HTC ending and new projects starting later in the financial year, the actual deficit amount (and reserves used) was substantially lower than allowed for. This was due to careful financial management and the gradual addition of further new funds (including from the aforementioned Mid Yorks NHS Trust and Trussell Trust), including for the Financial Capability Project, the Mental Health and Live Well funding from Nova.

These circumstances account for our overall income in 2022/23 being much lower than in the year before but now with all the new services up and running our income will go back to similar levels as in the previous two years – despite the absence of £330k of annual income associated with 'Help to Claim'.

A rather sad transition we have had to cope with in the past 12-months has been the transition out of a damaged economy during the COVID period into a full scale 'cost of living crisis' (caused amongst other factors by the impacts of the Russian invasion of Ukraine in February 2022). Having not fully recovered from the economic impacts of the pandemic, this has sadly plunged many local residents into poverty caused by inflation and an energy crisis and into debt caused by rising interest rates. Our services must be ready to fully support our communities in the challenging years to come.

The other notable transition in this period has been the diversification of work due to the new project funding. As noted, this includes offering drop-in and appointment generalist services at Pinderfields Hospital, three mental health service outreaches and in two branches of Yorkshire Building Society. We have started working within three Food Banks at Knottingley, Normanton and Pontefract with funding for generalist and debt advice from the Trussell Trust.

For many years we have been funded and supported by Wakefield Metropolitan District Council (WMDC) and in the past three years their support has generously increased despite the difficult financial circumstances impacting on local government. Not only have WMDC continued to fund the Specialist Benefits position but added to our income by agreeing to fund the Financial Capability Project from July 22 to June 23, with £90,000 of funding.

In the 22/23 financial year, CAWD has been heavily involved in the work of the Residents First Group (RFG) a partnership board including Wakefield Metropolitan District Council, Wakefield District Housing, Nova, Department for Work and Pensions and local VCSE organisations. This resulted in the establishment of 'Help at the Hubs' and we are funded by RFG to operate outreach advice services in 9 'Help at the Hub' venues across the district and we have played a key role in a series of 'Benefit Campaign' events resulting in hundreds of thousands of pounds of benefits income secured for local residents.

The continuing transition to more diverse services and sources of funding is a key theme of our new Business Plan 2023/26 agreed by the Trustees in March 2023. The key themes of this plan are:

- Financial Stability securing and increasing current funding.
- Diversification into new additional specialist services.
- Increasing the number of volunteers and variety of volunteer roles, within CAWD.
- Ensure that our services are accessible to all with a key emphasis on EDI.

Wakefield District Citizens Advice Bureaux
Trustees' annual report
for the year ended 31st March 2023

It has certainly been a busy year and we have achieved a major transition out of a period of uncertainty and instability (caused by COVID and financial changes). But change will not cease. Our new Business Plan includes some stretching targets and a move to a new building will be a huge project. The next few years will see us work closely with key partners including Mayor of West Yorkshire, Tracy Brabin, The RFG, WMDC Public Health, Mid Yorkshire NHS Hospitals Trust, The Trussell Trust, Nova and National Citizens Advice to constantly enhance and improve our services for our communities in what will continue to be challenging times.

Generalist Service

The Generalist Service offers 'assessments', signposting and information, and 'full' advice across a broad range of issues, either by telephone (Adviceline), in person at our offices in King Street and Pinderfields Hospital or at a variety of outreach locations and via email.

In 2022/23, 5,802 clients were helped by the Generalist service. This is made up of:

- Full Advice Clients: 2,592 (these are when client case records are made of the issues presented by and explored with the client and advice given).
- Information, signposting and 'quick' advice clients: 3,210

Issues: 6,960 (one client appointment may consider a number of different issues, for example benefits and housing. These are recorded as separate 'issues').

Money and Pensions Service (MaPS) Debt Advice

The MaPS National Debt Advice Service is delivered by CAWD in Wakefield District and is funded by MaPS, via sub-contract with National Citizens Advice to provide an FCA regulated Debt advice service.

In 22/23 1,679 clients received debt advice (140% of the annual MaPS target). These clients presented 5,330 issues and total amount of debt dealt with was £3,533,013. There were financial gains for clients of £72,079 and £336,290 of debts written off.

Outreaches

In 2022/23 3,418, clients were helped by outreach services.

There was a financial outcome and gain of £1,140,541 for clients at the outreaches.

In the financial year, Featherstone, South Elmsall, Hemsworth and South Kirkby & Moorthorpe Town Councils provided 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 22/23.

In the financial year, funding was received from WMDC Residents Recovery Group for the project 'Help at the Hubs'. Help at the Hub funded outreaches at St.Swithins Eastmoor, St.Georges Lupset, St. Giles Pontefract, St.Mary's Pontefract, Castleford Heritage Centre, Ossett Town Hall (up to November 2022, thereafter moving to Ossett War Memorial Hall and Cluntergate Centre), 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 received funding via Nova Live Well Small Grants.

Two outreaches were operated in 22/23 at Yorkshire Building Society branches in Wakefield and Castleford, funded by the Yorkshire Building Society via national Citizens Advice.

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

Wakefield District Citizens Advice Bureaux
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for the year ended 31st March 2023

Volunteers

As of 31st of March 2023 we had 34 volunteers:

At the time of writing this report (August 23) we have 39 volunteers in various roles.

Reception	2
Assessor	13
Generalist Adviser	5
Assessor & Generalist Adviser	5
Disability Benefits Adviser	2
Assessor & Disability Benefits Adviser	1
Email Assessor	1
Receptionist & Assessor	1
Trustees	9

Quality of Advice (QAA)

QAA procedures we have in place allow us to monitor both the quality of the advice and the progress of a case including the client journey and compliance against data protection and case recording requirements.

By implementing national procedures, which are a membership requirement of all Local Citizen Advice offices, it helps Citizens Advice as a national organisation, understand and monitor consistencies across the network in England and Wales.

Monitoring of quality is a membership requirement but also prescribed by our funders.

Citizens Advice Wakefield District has various mechanisms in place to monitor quality across the whole of the service.

- Day to day case note reviews, carried out by our Service Manager team, levels of checking prescribed by individual adviser competencies. (For example, a new assessor will be subject to 100% checking then reduced, as experience and competencies achieved).
- Monthly random 'sample set' checking of cases; level of cases checked prescribed by Citizens Advice and consistency checked by the national Quality Team. (covers all services except debt)
- Independent File Reviews carried out on a monthly basis on our regulated debt advice, consistency checked by the National Debt Quality Team. Level of checking prescribed by national office and funder.
- From January 2023: Independent File Reviews carried out on our Specialist Benefits casework by a Specialist Benefits Supervisor (Bradford CA).

Quality of Advice – Sample Set (*all services except Debt*)

77 cases were randomly selected from our Case Management System (Case Book) for checking under our Sample Set process.

Assessment was carried out by a team of internal 'reviewers' and scored against prescribed quality criteria for both client outcome and case administration. The scores of these assessments were then reported to Citizens Advice on a monthly basis as Key Performance Indicator One (KPI 1).

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12 of these cases were randomly selected for consistency checking by the national Quality Team, against the same prescribed quality criteria Key Performance Indicator Two (KPI 2).

			RAYG Rating
KPI 1	Client Outcome	88%	Green
	Administration of Case	97%	Green

			RAYG Rating
KPI 2	Client Outcome	92%	Green
	Administration of Case	100%	Green

Random selection of cases cover all advice issues (except debt) and levels of service; the charts below give some examples of RAYG ratings in specific advice area.

Advice issue	KPI: Client Outcome	RAYG Rating
Benefits and tax credits	93%	Green
Employment	100%	Green
Utilities and Communication	100%	Green
Relationship and Family	100%	Green
Housing	75%	Yellow

Debt Quality of Advice – Independent File Reviews

Our debt advice service is funded by the Money and Pensions Service (MaPS) and regulated by the Financial Conduct Authority (FCA). For the purposes of quality, debt advice is measured against various prescribed criteria.

- Citizens Advice quality standards
- MaPS standards
- FCA regulatory requirements

MaPS standards: the standards set out at a high level, the quality and performance required by services delivering commissioned debt services. *These standards cover service delivery, practitioner led advice and guidance, delivery channels, professional standards*, specialist delivery, communication, complaints management, assurance and monitoring, data recording and performance management.*

**all debt advisers delivering regulated advice must be accredited to the specific level they deliver that service (i.e. advice/casework or specialist level).*

FCA Regulation: debt advice within the not-for-profit sector is regulated. All debt advisers have to have full regard for the regulatory requirement in providing debt advice as prescribed in the Consumer Credit Sourcebook section 8 (CONC 8).

33 Independent File Reviews (IFR's) were carried out, randomly selected from closed cases. (*detailed/casework level*).

We also had staffing changes and took on a trainee to post where 100% of Debt Assessments (*information level*) were checked carried out alongside the IFR's for experienced debt advisers.

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			RAYG Rating
KPI 1	QAA - Independent File Reviews	96%	Green
KPI 2	QAA – Consistency Check (<i>Citizens Advice national Debt Quality Team</i>)	nil point variance	Green

Benefits Quality of Advice (casework) – Independent File Reviews

From January 2023, we bought in outside specialist benefits quality checking through Bradford CA. The specialist benefits supervisor carries out two Independent File Reviews each month. 6 Independent File Reviews (IFR's) have been carried out up to March 2023.

All quality monitoring and processes in place across all services are align with our Advice Quality Standard (AQS) as per our membership requirement.

Research and Campaigns

Research and campaigning is a twin aim of our service and as a service, we hold a huge amount of data and insight about the problems our clients and their wider communities face. As an organisation, we use this data and insight to do several things:

- To help us research issues further
- To influence decision makers
- To campaign to get decision makers to change policies and practices
- Across the last 12 months' we have actively participated in national campaigning through various channels:
 - Submitted evidence forms through our case management system – Casebook. In both calls for evidence but also as issues are identified within the advice process.
 - Social Media activity – Twitter.
 - Responding to the Network Panel monthly surveys.

Evidence Forms. Across all services' we have submitted 136 evidence forms to national office highlighting unfair practice and poor administration/service.

Financial review

Wakefield Metropolitan District Council continue to generously support CAWD. The core General Grant is £366,654 per annum (including £33,000 non-recurring funding of a Specialist Benefits position and £20,000 non-recurring funding of an Adviser Apprentice position) and in addition CAWD has been granted £76,800 per annum to provide services in 'Help at the Hub' and £90,000 in July 2022 to operate a Financial Capability service.

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.

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.

Wakefield District Citizens Advice Bureau Trustees' annual report

for the year ended 31st March 2023

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.

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 2023, the Emergency Contingency Fund (which is part of unrestricted reserves) stood at £333,447, in line with the policy of six-month costs coverage. The General Unrestricted Fund stood at £146,746 as of the end of March.

Plans for the future

The Trustee produced a new three-year Business Plan, in March 2023. 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. We will actively seek to increase the number of volunteers recruited and trained.
- We will look to move premises in central Wakefield to a new more accessible venue.

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.

Wakefield District Citizens Advice Bureau Trustees' annual report

for the year ended 31st March 2023

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 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 Health & Wellbeing Board, the Recovery Board (Residents First Group) 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.

Wakefield District Citizens Advice Bureaux
Trustees' annual report
for the year ended 31st March 2023

Risk management

The DTB prepares and monitors a comprehensive Risk Register.

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

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 2023

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.

The trustees' annual report has been approved by the trustees on 25/10/2023 and signed on their behalf by

Nigel Brook

Chair

Independent examiner's report
to the trustees of
Wakefield District Citizens Advice Bureaux

I report to the charity trustees on my examination of the accounts of the company for the year ended 31st March 2023 which are set out on pages 13 to 32.

Responsibilities and basis of report

As the charity trustees of the company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your company's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

Since the company's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of the Association of Chartered Certified Accountants, which is one of the listed bodies.

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Catherine Hall FCCA DChA

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

Date: 02/11/2023

Wakefield District Citizens Advice Bureaux
Statement of Financial Activities
(including Income and Expenditure account)
for the year ended 31 March 2023

	Note	Unrestricted funds £	Restricted funds £	Total funds 2023 £	Total funds 2022 £
Income from:					
Donations and legacies	3	1,445	-	1,445	312
Charitable activities:	4	418,814	420,437	839,251	1,023,437
Other trading activities	5	21,581	-	21,581	18,487
Investments	6	2,241	-	2,241	1,321
Total income		444,081	420,437	864,518	1,043,557
Expenditure on:					
Charitable activities:	7	464,266	422,683	886,949	1,027,204
Total expenditure		464,266	422,683	886,949	1,027,204
Net income/(expenditure) before net gains/(losses) on investments		(20,185)	(2,246)	(22,431)	16,353
Net income/(expenditure) for the year	9	(20,185)	(2,246)	(22,431)	16,353
Transfer between funds		474	(474)	-	-
Net movement in funds for the year		(19,711)	(2,720)	(22,431)	16,353
Reconciliation of funds					
Total funds brought forward		499,904	17,222	517,126	500,773
Total funds carried forward		480,193	14,502	494,695	517,126

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 Bureau
Company number 03229045

Balance sheet as at 31 March 2023

	Note	2023	2022
		£	£
Fixed assets			
Tangible assets	14	-	-
Total fixed assets		-	-
Current assets			
Debtors	15	43,774	4,715
Cash at bank and in hand	16	750,362	589,447
Total current assets		794,136	594,162
Liabilities			
Creditors: amounts falling due in less than one year	17	(299,441)	(77,036)
Net current assets		494,695	517,126
Total assets less current liabilities		494,695	517,126
Net assets		494,695	517,126
The funds of the charity:			
Restricted income funds	19	14,502	17,222
Unrestricted income funds	20	480,193	499,904
Total charity funds		494,695	517,126

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 16 to 32 form part of these accounts.

Approved by the trustees on 25/10/ 2023 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 2023

	Note	2023 £	2022 £
Cash provided by/(used in) operating activities	#	158,674	(4,245)
<i>Cash flows from investing activities:</i>			
Dividends, interest, and rents from investments		2,241	1,321
Purchase of tangible fixed assets		-	-
Cash provided by/(used in) investing activities		2,241	1,321
Increase/(decrease) in cash and cash equivalents in the year		160,915	(2,924)
Cash and cash equivalents at the beginning of the year		589,447	592,371
Cash and cash equivalents at the end of the year		750,362	589,447

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 2023 (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.

Notes to the accounts for the year ended 31 March 2023 (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%
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Notes to the accounts for the year ended 31 March 2023 (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 2023 (continued)

3 Income from donations and legacies

Current reporting period	Unrestricted £	Restricted £	Total 2023 £
Donations	1,311	-	1,311
Gift aid	134	-	134
	<hr/>	<hr/>	<hr/>
Total	1,445	-	1,445
	<hr/>	<hr/>	<hr/>
Previous reporting period	Unrestricted £	Restricted £	Total 2022 £
Donations	267	-	267
Gift aid	45	-	45
CitA - Covid equipment		-	-
	<hr/>	<hr/>	<hr/>
Total	312	-	312
	<hr/>	<hr/>	<hr/>

Wakefield District Citizens Advice Bureaux

Notes to the accounts for the year ended 31 March 2023 (continued)

4 Income from charitable activities

Current reporting period	Unrestricted £	Restricted £	Total 2023 £
WMDC	347,777	-	347,777
CitA MaPSDAP	-	210,829	210,829
Normanton Town Council	-	-	-
Featherstone Town Council	-	6,705	6,705
South Elmsall Town Council	-	3,000	3,000
Upton & North Elmsall Parish Council	-	3,500	3,500
South Kirkby & Moorthorpe Town Council	-	3,500	3,500
Hemsworth Town Council	-	3,500	3,500
Help to Claim	-	762	762
CAB - Yorkshire Building Society	-	20,025	20,025
WMDC Recovery Board	3,459	-	3,459
NOVA Live Well	-	8,000	8,000
Help at the Hubs	-	72,401	72,401
NOVA Mental Health	-	20,000	20,000
NOVA Kinsley & Fitzwilliam	-	8,000	8,000
Trussell Trust	-	31,043	31,043
Mid Yorks NHS Trust	-	27,824	27,824
WMDC Financial Capability	67,578	-	67,578
CAB Central	-	1,348	1,348
Total	418,814	420,437	839,251
Previous 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 - Livewell	-	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

Wakefield District Citizens Advice Bureaux

Notes to the accounts for the year ended 31 March 2023 (continued)

5 Income from other trading activities

	Unrestricted £	Restricted £	2023 £
Room Hire	21,316	-	21,316
Other income	265		265
	<hr/>	<hr/>	<hr/>
	21,581	-	21,581
	<hr/>	<hr/>	<hr/>
<i>Previous reporting period</i>	<i>Unrestricted</i> £	<i>Restricted</i> £	<i>2022</i> £
Room Hire	18,456	-	18,456
Other income	31		31
	<hr/>	<hr/>	<hr/>
	18,487	-	18,487
	<hr/>	<hr/>	<hr/>

6 Investment income

	2023 £	2022 £
Income from bank deposits	2,241	1,321
	<hr/>	<hr/>
	2,241	1,321
	<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 2023 (continued)

7 Analysis of expenditure on charitable activities

Current reporting period	£	Total 2023 £
Staff costs	765,754	765,754
Other staff costs	14,388	14,388
Governance costs (see note 8)	14,179	14,179
Support costs (see note 8)	92,628	92,628
	886,949	886,949
Other staff costs are negative due to the release of a redundancy provision.		
Previous reporting period	£	Total 2022 £
Staff costs	929,810	929,810
Other staff costs	(2,176)	(2,176)
Project delivery costs	-	-
Governance costs (see note 8)	17,914	17,914
Support costs (see note 8)	81,656	81,656
	1,027,204	1,027,204
	2023 £	2022 £
Restricted expenditure	422,683	676,916
Unrestricted expenditure	464,266	350,288
	886,949	1,027,204

Wakefield District Citizens Advice Bureaux

Notes to the accounts for the year ended 31 March 2023 (continued)

8 Analysis of governance and support costs

Current reporting period	Basis of apportionment	Support £	Governance £	<i>Total 2023</i> £
Other staff costs		3,739	-	3,739
Premises costs		39,284	-	39,284
Office costs		42,637	-	42,637
Administration costs		6,968	-	6,968
Depreciation		-	-	-
Independent examination & accounts	Governance	-	2,012	2,012
Affiliation Costs & CitA information	Governance	-	7,725	7,725
Legal and professional	Governance	-	4,442	4,442
		<hr/>	<hr/>	<hr/>
		92,628	14,179	106,807
		<hr/>	<hr/>	<hr/>
Previous reporting period	<i>Basis of apportionment</i>	<i>Support</i> £	<i>Governance</i> £	<i>Total 2022</i> £
<i>Other staff costs</i>		<i>2,191</i>	<i>-</i>	<i>2,191</i>
<i>Premises costs</i>		<i>38,350</i>	<i>-</i>	<i>38,350</i>
<i>Office costs</i>		<i>36,354</i>	<i>-</i>	<i>36,354</i>
<i>Administration costs</i>		<i>3,643</i>	<i>-</i>	<i>3,643</i>
<i>Depreciation</i>		<i>1,118</i>	<i>-</i>	<i>1,118</i>
<i>Audit fees</i>	<i>Governance</i>	<i>-</i>	<i>6,550</i>	<i>6,550</i>
<i>Affiliation Costs & CitA information</i>	<i>Governance</i>	<i>-</i>	<i>8,446</i>	<i>8,446</i>
<i>Legal and professional</i>	<i>Governance</i>	<i>-</i>	<i>2,918</i>	<i>2,918</i>
		<hr/>	<hr/>	<hr/>
		<i>81,656</i>	<i>17,914</i>	<i>99,570</i>
		<hr/>	<hr/>	<hr/>

Notes to the accounts for the year ended 31 March 2023 (continued)

9 Net income/(expenditure) for the year

This is stated after charging/(crediting):	2023 £	2022 £
Depreciation	-	1,118
Loss/(profit) on disposal of fixed assets	-	-
Interest payable	-	-
Operating lease rentals:		
Other	2,394	2,394
Independent examiner's / Auditor's remuneration	1,400	6,550
	<hr/>	<hr/>

10 Staff costs

Staff costs during the year were as follows:

	2023 £	2022 £
Wages and salaries	702,142	845,716
Social security costs	63,268	72,447
Pension costs	21,777	27,260
Accrued holiday pay	(21,433)	(15,613)
	<hr/>	<hr/>
	765,754	929,810
	<hr/>	<hr/>

Allocated as follows:

Charitable activities	765,754	929,810
	<hr/>	<hr/>
	765,754	929,810
	<hr/>	<hr/>

No employees has employee benefits in excess of £60,000 (2022: Nil).

The average number of staff employed during the period was 25.5 (2022: 33.3).

The average full time equivalent number of staff employed during the period was 23.6 (2022: 29.4).

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 (2022: £156,319). The management team was restructured between 2020 and 2021 and went from 2.5 to 4 FTE posts.

Notes to the accounts for the year ended 31 March 2023 (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 (2022: Nil).

No members of the management committee received travel and subsistence expenses during the year of £Nil (2022: £Nil).

Aggregate donations from related parties were £Nil (2022: £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 (2022: nil).

12 Government grants

The government grants recognised in the accounts were as follows:

	2023 £	2022 £
WMDC	491,215	426,761
Normanton Town Council	-	3,200
Featherstone Town Council	6,705	3,000
South Elmsall Town Council	3,000	3,000
Upton & North Elmsall Parish Council	3,500	3,000
South Kirkby & Moorthorpe Town Council	3,500	3,000
Hemsworth Town Council	3,500	3,000
	<hr/>	<hr/>
	511,420	444,961
	<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 2023 (continued)

14 Fixed assets: tangible assets

	Fixtures & equipment £	Computer equipment £	Total £
Cost			
At 1 April 2022	114,008	8,123	122,131
Additions	-	-	-
Disposals	-	-	-
	<hr/>	<hr/>	<hr/>
At 31 March 2023	114,008	8,123	122,131
	<hr/>	<hr/>	<hr/>
Depreciation			
At 1 April 2022	114,008	8,123	122,131
Charge for the year	-	-	-
Disposals	-	-	-
	<hr/>	<hr/>	<hr/>
At 31 March 2023	114,008	8,123	122,131
	<hr/>	<hr/>	<hr/>
Net book value			
At 31 March 2023	-	-	-
	<hr/>	<hr/>	<hr/>
<i>At 31 March 2022</i>	-	-	-
	<hr/>	<hr/>	<hr/>

15 Debtors

	2023 £	2022 £
Trade debtors	43,774	4,715
Other debtors	-	-
Prepayments and accrued income	-	-
	<hr/>	<hr/>
	43,774	4,715
	<hr/>	<hr/>

Wakefield District Citizens Advice Bureaux

Notes to the accounts for the year ended 31 March 2023 (continued)

16 Cash at bank and in hand

	2023 £	2022 £
Cash at bank and on hand	750,362	589,447
	<hr/>	<hr/>
	750,362	589,447
	<hr/>	<hr/>

17 Creditors: amounts falling due within one year

	2023 £	2022 £
Trade creditors	41,046	42,256
Short term compensated absences (holiday pay)	-	21,433
Other creditors and accruals	1,680	4,540
Deferred income	256,715	8,807
	<hr/>	<hr/>
	299,441	77,036
	<hr/>	<hr/>

18 Deferred income

	2023 £	2022 £
Deferred grant brought forward	8,807	10,474
Grant received	256,715	8,807
Released to income from charitable activities	(8,807)	(10,474)
	<hr/>	<hr/>
Deferred grant carried forward	256,715	8,807
	<hr/>	<hr/>

Wakefield District Citizens Advice Bureaux

Notes to the accounts for the year ended 31 March 2023 (continued)

19 Analysis of movements in restricted funds

Current reporting period	Balance at 1 April 2022 £	Income £	Expenditure £	Transfers £	Balance at 31 March 2023 £
Mid Yorks NHS Trust	-	27,824	(26,457)	-	1,367
Outreaches	-	20,205	(20,205)	-	-
NOVA Kinsley & Fitz	-	8,000	(8,440)	440	-
NOVA Livewell	400	4,000	(4,415)	15	-
NOVA LWW Training	-	4,000	(3,852)	(148)	-
NOVA Mental Health	-	20,000	(19,733)	(19)	248
Help at the Hubs	9,849	72,401	(77,458)	-	4,792
Help to Claim	-	762	-	(762)	-
Yorkshire Building Society	9,299	20,025	(18,740)	-	10,584
Trussell Trust	-	31,043	(34,307)	-	(3,264)
CitA - MaPSDAP	(3,674)	210,829	(206,380)	-	775
CAB Central	-	1,348	(1,348)	-	-
CitA - Covid Equipment	1,348	-	(1,348)	-	-
Total	17,222	420,437	(422,683)	(474)	14,502
Previous reporting period	Balance at 1 April 2021 £	Income £	Expenditure £	Transfers £	Balance at 31 March 2022 £
Outreaches	-	18,200	(18,200)	-	-
National Lottery	-	-	-	-	-
Help to claim	3,409	325,299	(336,984)	8,276	-
ESF/WMDC - PEAT	-	-	-	-	-
NOVA Livewell	-	4,000	(3,600)	-	400
Resilience Fund	-	-	-	-	-
Help at the Hubs	3,555	73,668	(67,374)	-	9,849
CitA - Powercare	2,225	11,625	(14,709)	859	-
Yorkshire Building	-	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

Wakefield District Citizens Advice Bureaux

Notes to the accounts for the year ended 31 March 2023 (continued)

Name of restricted fund	Description, nature and purposes of the fund
Outreaches	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.
NOVA Livewell	To fund training activities
Help at the Hubs	To fund outreach services in 8 HATH venues
CitA - MaPSDAP	To provide the Money & Pensions debt advice project. The deficit on this fund will be covered by future funding.
Mid Yorks NHS Trust	To fund outreach at Pinderfields Hospital
Re Trussell Trust	To fund debt and generalist advice at three foodbanks
Financial Capability	To fund additional outreach services.
Financial Capability (CitA)	To fund specialist project

20 Analysis of movement in unrestricted funds

Current reporting period	Balance at 1 April 2022 £	Income £	Expenditure £	Transfers £	As at 31 March 2023 £
General fund	499,904	444,081	(464,266)	474	480,193
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
	499,904	444,081	(464,266)	474	480,193
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Previous 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
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
	493,679	365,648	(350,288)	(9,135)	499,904
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>

Name of unrestricted fund	Description, nature and purposes of the fund
General fund	The free reserves after allowing for all designated funds

Notes to the accounts for the year ended 31 March 2023 (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)	480,193	-	14,502	494,695
	<hr/>	<hr/>	<hr/>	<hr/>
Total	480,193	-	14,502	494,695
	<hr/>	<hr/>	<hr/>	<hr/>
Previous 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/>

22 Operating lease commitments

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

	Property		Equipment	
	2023 £	2022 £	2023 £	2022 £
Less than one year	-	-	720	720
One to five years	-	-	-	720
	<hr/>	<hr/>	<hr/>	<hr/>
	-	-	720	1,440
	<hr/>	<hr/>	<hr/>	<hr/>

Notes to the accounts for the year ended 31 March 2023 (continued)

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

	2023 £	2022 £
Net income/(expenditure) for the year	(22,431)	16,353
Adjustments for:		
Depreciation charge	-	1,118
Dividends, interest and rents from investments	(2,241)	(1,321)
Decrease/(increase) in debtors	(39,059)	8,587
Increase/(decrease) in creditors	222,405	(28,982)
	<hr/>	<hr/>
Net cash provided by/(used in) operating activities	158,674	(4,245)
	<hr/> <hr/>	<hr/> <hr/>