

Company number: 03229045

Charity Number: 1058086

Wakefield District Citizens Advice Bureaux

Report and financial statements

For the year ended 31st March 2024

Wakefield District Citizens Advice Bureaux
Reference and administrative information
for the year ended 31st March 2024

Company number 03229045

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:

N. Brook
S. Cheseldine
S. Harvey
M Janiel (resigned 08/01/24)
O.M. Rowley (appointed 20/11/23)
R.P. Smitten
H. Warriner
L. Smith-Connell
C. Whittaker
B. Blakemore (resigned 01/08/23)
A. Reyat (appointed 18/03/24)
S. Ileyas (appointed 30/05/2024)

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

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

Wakefield District Citizens Advice Bureaux
Trustees' annual report
for the year ended 31st March 2024

The trustees present their report and the audited financial statements for the year ended 31st March 2024. 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 continuing transition to more diverse services and sources of funding is a key theme of our new Business Plan 2024/27 agreed by the Trustees in March 2024. The key themes of this plan are:

- It will be easy to get our help
- Our services will be joined up and be of high quality
- We will be financially sound
- We will have a highly trained and professional team of staff and volunteers
- Our profile in the community will be high

Our financial year from April 2023 to March 2024 was a period of financial crisis for many residents of Wakefield District and of real hardship for our clients.

The ongoing impact of economic disruption caused in part by the world's wars led to a huge spike in inflation up to 11% in the winter of 2022/23 and only slowly dropping to 2.3% by April 2024. The doubling of the 'Energy Price Cap' in 2023 left the average household with energy bills of £2,400 a year for most of the year in 2023, whilst food

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for the year ended 31st March 2024

inflation far outpaced general inflation with an increase of 19.2% in the year from April 2023 to April 24. Both energy and food are more important in the budgets of the less well-off than the better-off and as a consequence 44% of respondents (to an Office for National Statistics Report, January 2024) said that they were forced to buy less food than a year ago and 4% of adults reported that they ran out of food in the course of a month. The Trussell Trust reported that between April 2023 and March 2024, nationwide, its Food Banks gave out 3.1 million food parcels, including 655,000 to people using the services for the first time. This figure was double the total number of parcels in 2019.

Locally, in the year 23/24, we referred 461 clients for charitable support (including Food Bank vouchers). We work closely with Food Banks and Food Pantries including embedding our advice services within three Trussell Trust Food Banks.

These very difficult circumstances led to many of our poorer and more 'left-behind' residents and communities to rely on our services more and more. Overall in the year we secured almost £4 million of additional income for our clients, a figure that is rising every year.

Against this background our overall vision of making our services more able to directly impact on and more accessible to local residents is as important and vital as it has ever been.

As well as making our services easily accessible via all channels to anyone who seeks our help we have also focussed attention on communities that have traditionally found it more difficult to access help or who traditionally experience worse financial conditions.

Mental Health Outreach Service

We have established permanent outreach services at the Drury Lane Centre in Wakefield and Baghill House in Pontefract, supporting 'in and out patients' of the South West Yorkshire Partnership Foundation Trust mental health services. This service secured short term funding to continue from November 23 to March 24 from the local charity, Prosper Wakefield and then new three-year funding from the National Lottery Community Fund from April 2024. This project offers weekly advice outreach where an Adviser is based at the venue for the whole day meeting patients, carers and mental health professionals. Many clients experience mental health or learning difficulties and have many barriers to claiming the benefits and support they are entitled to and our Adviser can work closely with the teams at the venues to ensure a supportive referral to us. We are able to work within a safe and supportive environment with clients who previously would have faced many difficulties in accessing our or other services.

On the Road Project

The new 'Innovation' funding from National Citizens Advice secured from August 23 to July 24 has funded a variety of new and creative approaches to meeting vulnerable client needs under the banner of our 'On the Road' Project. This has included taking part in the monthly 'Resettlement Market' events at HMP New Hall Women's Prison working with prisoners due to be released in order to help reduce re-offending rates by having benefits and housing in place for the women prisoners upon release.

Another innovative 'On the Road' project is the establishment of a new outreach service at 'Community Awareness Project' (CAP) in Wakefield. This charity works with the homeless or those in danger of homelessness. CAP offers a safe refuge from the streets and a daily warm meal as well as other support and help. Our advisers are now funded by Prosper Wakefield to hold a weekly session at the CAP premises helping clients with a range of issues including access to benefits, debt and housing advice.

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for the year ended 31st March 2024

The 'On the Road' team have also attended a huge number of events (Wakefield Pride, Armed Services Day, Horbury Show, Light Up events) and met a huge variety of groups including the One Ummah Community, helping Muslim women and families. The team also offered training in the use of the national Citizens Advice website to service teams from the VCSE sector, local Social Prescribing team, Live Well and Wakefield Council including from their Family Hubs and Library Services to better equip their staff to use the Citizens Advice national site to help their service users.

The Team also planned, led and delivered the Wakefield 'Your Money Matters' campaign which involved holding 11 promotional events leading up to Christmas 2023 to promote the services of Citizens Advice, DWP, WMDC (Wakefield Council) and Wakefield District Housing and then delivered 9 money events at community settings in January and February 2024. These events secured income gains totalling £200k to over 120 families.

Equality, Diversity and Inclusion (EDI)

The whole field of EDI has become mired in controversy recently – some of it justified but most of it confected and overblown. Our approach has been practical and positive. We want EDI to mean more than just fine words and to translate into plans that improve our services for clients of all characteristics and communities and to create an inclusive, supportive environment for all of our staff and volunteers. We want to attract new staff, volunteers and trustees for our organisation to benefit from the lived experiences of more people from all communities in our district.

In March 2023, three Service Managers together with Deputy CEO undertook a comprehensive EDI review of all services. The brief was to look at all our services: drop-in at the Contact Centre; appointments; outreach services; debt advice services; telephone and online services, through the lens of each of the 9 protected characteristics groups identified under the 2010 Equality Act.

This practical approach resulted in a detailed review and recommendations presented to the board in April 2023 and the establishment of an EDI Group, made up of staff, volunteers and trustees, chaired by the board EDI Champion, Lewis Smith-Connell. The group has overseen the implementation of the EDI Service Review recommendations and worked on the overall EDI Plan. The group has been given an annual spend budget to implement changes that are recommended.

These changes included in the offices, making facilities more accessible, putting up brail signage, and making some toilets gender neutral. New software has been purchased to enable public access computers to be more accessible to clients experiencing sight difficulties.

The biggest changes have been made to our website. The site now has 'accessibility' software that includes a page reading facility, the ability to remove graphics, change fonts and colours and change words to help those experiencing dyslexia. The site also has a map showing all outreach venues and these will soon have short films that can be clicked on at each location allowing clients to see the venues and where to go to.

This will be an ongoing project – we intend that an EDI perspective will benefit all our decision making and include EDI Impact Assessments to be carried out before and at the end of all projects. We will also aim to constantly update and upgrade our website. This currently has a facility to fill in an enquiry form for 'Email advice' and will soon have a Web Chat facility added. We regard our website as the main 'shop window' and a key service access point and as such must be upgraded almost continually.

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New Premises

One of the most important outcomes of the EDI Service Review was to state clearly that our current building at 27 King Street is not fit for purpose. Clients, staff and volunteers suffer from us being in a building with poor disability access and facilities. It is our clear intention to move into new premises within the next 18-months.

In January 2024 we were approached by the Dept. for Levelling Up to submit bids for part of the £20 million earmarked for Wakefield capital projects. Working jointly with Nova Wakefield we submitted a plan for Nova to convert a historic court building in central Wakefield into a 'VCSE Hub' including main Citizens Advice offices.

The plan got the full backing of Wakefield Council and was submitted to the Dept. for Levelling Up in May with a decision expected in June 2024. Due to the recent General Election and change of government, this plan is still awaiting the go-ahead. If it does get the backing of the new government then we will work with Nova on the project and aim to be in the new building by summer 2025.

National Citizens Advice

Throughout 2023 and 24 we have worked closely with colleagues in the national Citizens Advice movement both at the national charity and other local Citizens Advice organisations (LCA's).

We have joined with West Yorkshire LCA's to meet with the Mayor of West Yorkshire, Tracy Brabin. We have secured money from the Mayor's cost of living funds via Residents First Group, to continue 'Help at the Hub' outreach services. We have also supported other LCA's – helping three other LCA's in redesigning their in-person services, one LCA in developing EDI plans and our Outreach & Training Manager joined a national group of LCA's who have benefitted from our experiences in working with regional NHS Integrated Care Board (ICB) health services. Our Deputy CEO has helped one Yorkshire LCA to reorganise Debt Advice services.

We have also benefitted from help from other LCA's, for instance Citizens Advice Bradford has helped with supervision of our specialist benefits services and Kirklees CA has offered to help us with the implementation of specialist immigration advice services. We contribute to and benefit from the national Citizens Advice 'family'.

In the past year our CEO was invited to join the national CA 'Decision Making Group' advising on the use of large corporate donations to help with the cost of living crisis. We are also currently taking part in consultations for the national Citizens Advice Transformation Plan that will work on proposals to streamline national services and review membership costs.

WMDC

Finally, it is important to note that throughout 2023/24 we have worked in very close partnership with our biggest funder, Wakefield Metropolitan District Council.

In April 2024 we began the new three-year core General Service Funding agreed by WMDC. This has given us secure and stable income for the next three years of £378k a year. In addition we were granted the 'Community Cost of Living Grant' in January 24 that has directly funded staffing hours on Adviceline that is now improving our call answer rates.

We work in partnership on a range of WMDC led bodies including: the Health & Wellbeing Board; the Children's and Young Persons Services Partnership Network; The Homelessness Forum; the Healthy & Sustainable Communities Group; and the Wakefield Together Partnership.

Citizens Advice Wakefield District has a major role to play in the Residents First Group (RFG) – a partnership that includes WMDC, DWP, WDH, Nova and VCSE organisations that aims to put in place projects to tackle poverty

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for the year ended 31st March 2024

including advice services, local community hubs, food banks and welfare support. Our CEO chairs the RFG and it is also a major source of funding for many of our outreach services.

The support of Wakefield Council, its elected members and officers is very warmly appreciated.

In conclusion, due to the national economic circumstances more residents than ever rely on accessible, good quality advice. We have helped clients receive more financial gain than ever before and helped manage more debts than ever before. We are used by 10,000 local residents every year and we are an essential local service. We have made massive progress, in expanding services, growing specialist knowledge, making our services more accessible, improving our website and opening up more direct working with vulnerable communities.

The team of staff, volunteers and trustees are totally committed to working for our clients and the trustees warmly thank all the team for your tremendous work, effort and dedication to our service.

Services

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 2023/24, 5,192 clients were helped by the Generalist service. Issues: 8,557 (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 23/24, 1,230 clients received debt advice. These clients presented 4,029 debt advice issues and total amount of debt dealt with was £4,121,786. There were financial gains for clients of £314,010.

Outreaches

In 2023/24, 3,084 clients were helped by outreach services.

There was a financial outcome and gain of £1,976,730 for clients at the outreaches.

Our outreach services continued to be busy providing in person drop in and appointment access for clients across Wakefield District in locations closer to where they live.

We have maintained the same number of outreaches as the previous year at 25 locations. This equates to 47 hours of available drop in time and an additional 37 appointments each week around the District.

We didn't start any new outreaches during the year but the Yorkshire Building Society increased our funding to add a second weekly appointment session at both their Castleford and Wakefield Branches.

We were able to continue our successful weekly outreach services at Community Mental Health Centres in Pontefract and Wakefield thanks to new National Lottery Community Funding.

The West Yorkshire Mayors Fund took over funding for our outreach sessions at 9 Help at the Hub venues and 4 other locations.

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Volunteers

At the time of writing this report (August 24) we have 42 volunteers in various roles. This is a slight increase from 39 this time last year.

Reception	2
Reception & Assessor	1
Generalist Adviser	5
Generalist Adviser & Assessor	4
Assessor	15
Email Assessor	3
Disability Benefits Adviser	1
Assessor & Disability Benefits Adviser	1
Trustee	10

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.
- 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)

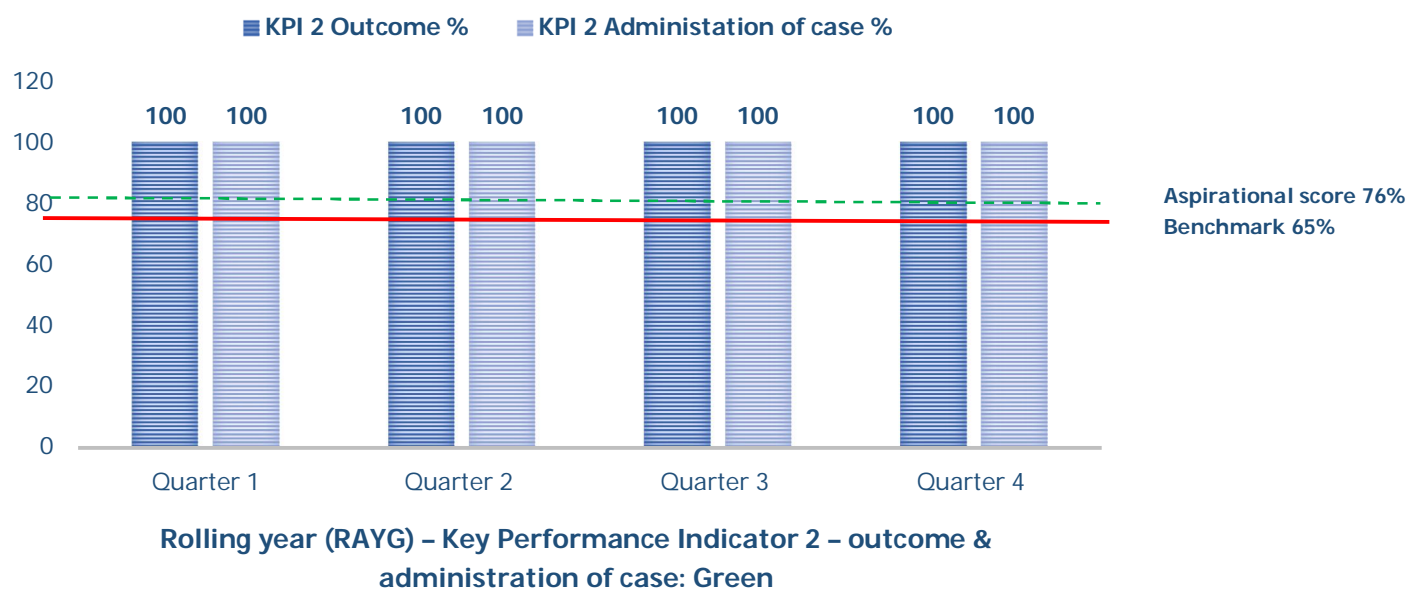
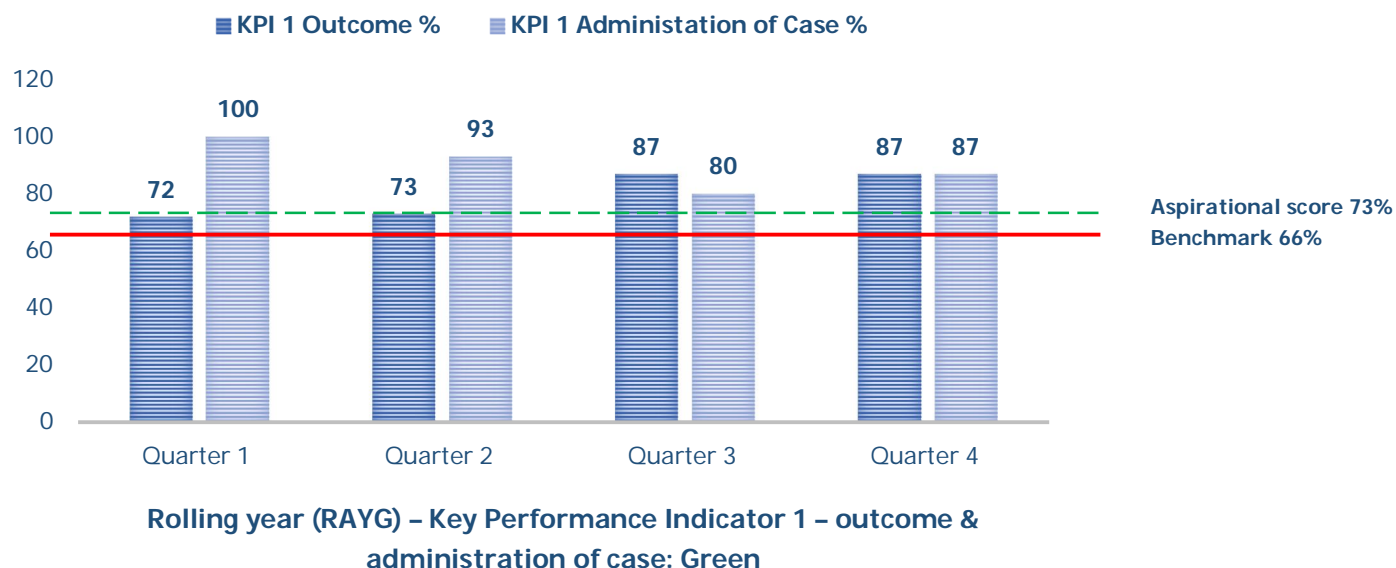
63 cases were randomly selected from our Case Management System for checking under our Sample Set process.

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 reported to Citizens Advice as **Key Performance Indicator One (KPI 1)**.

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for the year ended 31st March 2024

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)**.



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

Wakefield District Citizens Advice Bureau Trustees' annual report

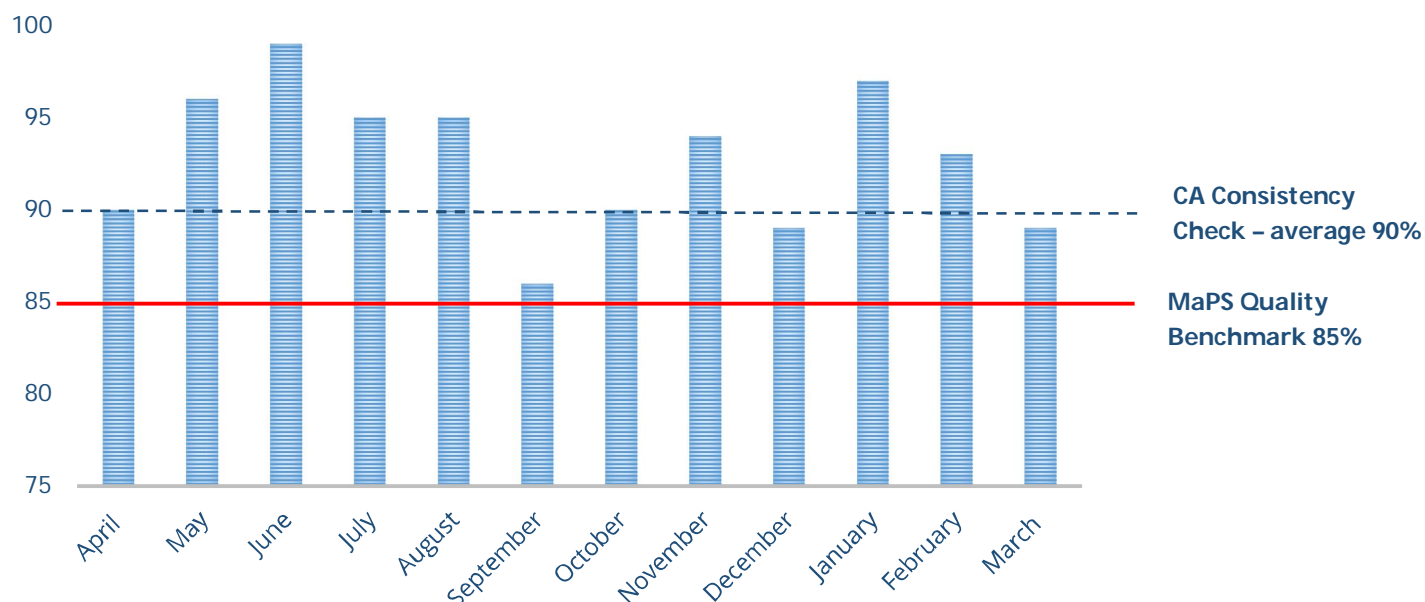
for the year ended 31st March 2024

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 non-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).

48 Independent File Reviews (IFR's) were carried out by the two Technical Debt Supervisors, randomly selected from closed debt cases. (*Detailed/casework level*).



Benefits Quality of Advice (casework) – Independent File Reviews

24 Independent File Reviews (IFR's) were carried out on our specialist casework. This role is undertaken each month by the Specialist Benefits Supervisor at Citizens Advice Bradford and Airedale.

All IFR's completed on benefit casework assessed compliance to a good standard and the benchmark or above at KPI 1 being met.

Research & Campaigning

1st April 2023 – 31st March 2024

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

- To help us research issues further
- To influence decision makers

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Trustees' annual report
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- To campaign to get decision makers to change policies and practices

Across the 12-month period, we have been active in supporting national campaigns through social media and participating in network panel surveys, highlighting bad practice through the submission of evidence forms and using our data and insight to influence locally.

Evidence Forms

Across all services' our advisers have submitted **175 evidence forms** to national office highlighting unfair practice and poor administration/service.

Financial review

Wakefield Metropolitan District Council continue to generously support CAWD. In April 2024 we commenced a new three-year core general grant agreement to the value of £378,383 per annum. In addition CAWD has been funded by the Mayor of West Yorkshire via the Residents First Group to operate 'Help at the Hub' outreach services funded by £106,647 per annum.

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 £17,844 per annum.

We currently operate outreach services at Pinderfields Hospital under a three-year agreement with Mid-Yorkshire NHS Hospital Trust, at 3 Trussell Trust Food Banks under a three-year agreement with the Trussell Trust and have secured National Lottery 3-year funding for our SWYPFT mental health clinic outreach venues.

We continue to be generously supported by local funders including Prosper Wakefield, Nova Wakefield District and by local town and parish councils at Featherstone, Hemsworth, South Elmsall and Upton & North Elmsall.

We receive funding from National Citizens Advice for sub-agreements with MaPS and Yorkshire Building Society. In 2023 we were granted funding by National Citizens Advice to deliver an innovation project, 'On the Road'.

During the year we have invested in new IT equipment, a new online telephone system and in IT support and Cyber Essentials Plus.

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.

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'.

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At the end of March 2024, the Emergency Contingency Fund (which is part of unrestricted reserves) stood at £368,235, in line with the policy of six-month costs coverage. The General Unrestricted Fund stood at £147,394 as of the end of March.

Plans for the future

The Trustee produced a new three-year Business Plan, in March 2023 (updated in March 2024). 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. The Trustees have agreed to set aside designated reserves of £100,000 out of General Unrestricted Reserves in 2024/25 to premises moving and fit-out costs.

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 District Trustee Board (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 appraisal of the board and Trustee 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).

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for the year ended 31st March 2024

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 and the Residents First 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.

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

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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.

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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.

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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 23/10/2024 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 2024, 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 2024, 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.

Prior year unaudited

The financial statements of Wakefield District Citizens Advice Bureaux for the year ended 31 March 2024 were unaudited. An independent examination was performed which expressed an unmodified opinion on those statements.

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.

Independent Auditor's Report (continued)

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 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 14, 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.

Independent Auditor's Report (continued)

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.

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: 08/11/2024

Wakefield District Citizens Advice Bureaux
Statement of Financial Activities
(including Income and Expenditure account)
for the year ended 31 March 2024

	Note	Unrestricted funds £	Restricted funds £	Total funds 2024 £	Total funds 2023 £
Income from:					
Donations and legacies	3	1,918	-	1,918	1,445
Charitable activities:	4	482,375	494,433	976,808	839,251
Other trading activities	5	23,350	-	23,350	21,581
Investments	6	16,194	-	16,194	2,241
Total income		523,837	494,433	1,018,270	864,518
Expenditure on:					
Charitable activities:	7	500,352	494,671	995,023	886,949
Total expenditure		500,352	494,671	995,023	886,949
Net income/(expenditure) before net gains/(losses) on investments		23,485	(238)	23,247	(22,431)
Net income/(expenditure) for the year	9	23,485	(238)	23,247	(22,431)
Transfer between funds		11,951	(11,951)	-	-
Net movement in funds for the year		35,436	(12,189)	23,247	(22,431)
Reconciliation of funds					
Total funds brought forward		480,193	14,502	494,695	517,126
Total funds carried forward		515,629	2,313	517,942	494,695

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 03229045

Balance sheet as at 31 March 2024

	Note	2024	2023
		£	£
Fixed assets			
Tangible assets	14	-	-
Total fixed assets		-	-
Current assets			
Debtors	15	40,238	43,774
Cash at bank and in hand	16	557,912	750,362
Total current assets		598,150	794,136
Liabilities			
Creditors: amounts falling due in less than one year	17	(80,208)	(299,441)
Net current assets		517,942	494,695
Total assets less current liabilities		517,942	494,695
Net assets		517,942	494,695
The funds of the charity:			
Restricted income funds	19	2,313	14,502
Unrestricted income funds	20	515,629	480,193
Total charity funds		517,942	494,695

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 23 to 40 form part of these accounts.

Approved by the trustees on 23/10/ 2024 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 2024

	Note	2024 £	2023 £
Cash provided by/(used in) operating activities	#	(208,644)	158,674
<i>Cash flows from investing activities:</i>			
Dividends, interest, and rents from investments		16,194	2,241
Purchase of tangible fixed assets		-	-
Cash provided by/(used in) investing activities		16,194	2,241
Increase/(decrease) in cash and cash equivalents in the year		(192,450)	160,915
Cash and cash equivalents at the beginning of the year		750,362	589,447
Cash and cash equivalents at the end of the year		557,912	750,362

Notes to the accounts for the year ended 31 March 2024

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 2024 (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 2024 (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 2024 (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 £10 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 2024 (continued)

3 Income from donations and legacies

Current reporting period	Unrestricted £	Restricted £	Total 2024 £
Donations	1,522	-	1,522
Gift aid	396	-	396
	<hr/>	<hr/>	<hr/>
Total	1,918	-	1,918
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>
Previous reporting period	Unrestricted £	Restricted £	Total 2023 £
Donations	1,311	-	1,311
Gift aid	134	-	134
CitA - Covid equipment		-	-
	<hr/>	<hr/>	<hr/>
Total	1,445	-	1,445
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

Wakefield District Citizens Advice Bureaux

Notes to the accounts for the year ended 31 March 2024 (continued)

4 Income from charitable activities

Current reporting period	Unrestricted £	Restricted £	Total 2024 £
WMDC	376,207	-	376,207
CitA MaPSDAP	-	223,440	223,440
CitA for Training	-	15,000	15,000
CitA on the Road	-	40,062	40,062
MaPs Debt Modernisation Fund	-	6,019	6,019
Featherstone Town Council	-	7,375	7,375
South Elmsall Town Council	-	3,000	3,000
Upton & North Elmsall Parish Council	-	3,850	3,850
South Kirkby & Moorthorpe Town Council	-	-	-
Hemsworth Town Council	-	3,850	3,850
Energy Advice Programme	-	26,000	26,000
CAB - Yorkshire Building Society	33,075	-	33,075
WMDC Training Course	-	1,200	1,200
NOVA LWW Training	-	4,000	4,000
Help at the Hubs	-	88,465	88,465
Prosper NOVA Mental Health	-	7,262	7,262
NOVA Kinsley & Fitzwilliam	-	-	-
Trussell Trust	-	61,910	61,910
Mid Yorks NHS Trust	56,204	-	56,204
WMDC Financial Capability	16,889	-	16,889
Lansec	-	3,000	3,000
Total	482,375	494,433	976,808
Previous 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 LWW Training	-	8,000	8,000
Help at the Hubs	-	72,401	72,401
Prosper 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

Wakefield District Citizens Advice Bureaux

Notes to the accounts for the year ended 31 March 2024 (continued)

5 Income from other trading activities

	Unrestricted £	Restricted £	2024 £
Room Hire	22,730	-	22,730
Other income	620	-	620
	<hr/>	<hr/>	<hr/>
	23,350	-	23,350
	<hr/>	<hr/>	<hr/>

Previous reporting period

	Unrestricted £	Restricted £	2023 £
Room Hire	21,316	-	21,316
Other income	265	-	265
	<hr/>	<hr/>	<hr/>
	21,581	-	21,581
	<hr/>	<hr/>	<hr/>

6 Investment income

	2024 £	2023 £
Income from bank deposits	16,194	2,241
	<hr/>	<hr/>
	16,194	2,241
	<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 2024 (continued)

7 Analysis of expenditure on charitable activities

Current reporting period

	£	Total 2024 £
Staff costs	865,675	865,675
Other staff costs	2,259	2,259
Governance costs (see note 8)	22,234	22,234
Support costs (see note 8)	104,855	104,855
	<hr/>	<hr/>
	995,023	995,023
	<hr/>	<hr/>

Previous 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
	<hr/>	<hr/>
	886,949	886,949
	<hr/>	<hr/>

	2024 £	2023 £
Restricted expenditure	494,671	422,683
Unrestricted expenditure	500,352	464,266
	<hr/>	<hr/>
	995,023	886,949
	<hr/>	<hr/>

Wakefield District Citizens Advice Bureaux

Notes to the accounts for the year ended 31 March 2024 (continued)

8 Analysis of governance and support costs

Current reporting period	Basis of apportionment	Support £	Governance £	Total 2024 £
Other staff costs		7,463	-	7,463
Premises costs		42,863	-	42,863
Office costs		47,737	-	47,737
Administration costs		6,792	-	6,792
Depreciation		-	-	-
Audit Fees	Governance	-	5,568	5,568
Affiliation Costs & CitA information	Governance	-	8,674	8,674
Legal and professional	Governance	-	7,992	7,992
		<hr/>	<hr/>	<hr/>
		104,855	22,234	127,089
		<hr/>	<hr/>	<hr/>
Previous reporting period	Basis of apportionment	Support £	Governance £	Total 2023 £
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/>

Notes to the accounts for the year ended 31 March 2024 (continued)

9 Net income/(expenditure) for the year

This is stated after charging/(crediting):	2024 £	2023 £
Depreciation	-	-
Operating lease rentals:		
Property	-	-
Other	-	2,394
Independent examiner's / Auditor's remuneration	5,160	1,400
	<hr/>	<hr/>

10 Staff costs

Staff costs during the year were as follows:

	2024 £	2023 £
Wages and salaries	773,392	702,142
Social security costs	68,492	63,268
Pension costs	23,791	21,777
Accrued holiday pay	-	(21,433)
	<hr/>	<hr/>
	865,675	765,754
	<hr/>	<hr/>

Allocated as follows:

Charitable activities	865,675	765,754
	<hr/>	<hr/>
	865,675	765,754
	<hr/>	<hr/>

No employees has employee benefits in excess of £60,000 (2023: Nil).

The average number of staff employed during the period was 26.8 (2023: 25.5).

The average full time equivalent number of staff employed during the period was 25.4 (2023: 23.6).

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 £142,323 (2023: £179,913). The management team was restructured between 2023 and 2024 and went from 4 to 3 FTE posts.

Notes to the accounts for the year ended 31 March 2024 (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 (2023: Nil).

Aggregate donations from related parties were £Nil (2023: £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 (2023: nil).

12 Government grants

The government grants recognised in the accounts were as follows:

	2024 £	2023 £
WMDC	482,761	491,215
Featherstone Town Council	7,375	6,705
South Elmsall Town Council	3,000	3,000
Upton & North Elmsall Parish Council	3,850	3,500
South Kirkby & Moorthorpe Town Council	-	3,500
Hemsworth Town Council	3,850	3,500
	<hr/>	<hr/>
	500,836	511,420
	<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 2024 (continued)

14 Fixed assets: tangible assets

	Fixtures & equipment £	Computer equipment £	Total £
Cost			
At 1 April 2023	114,008	8,123	122,131
Additions	-	-	-
Disposals	-	-	-
At 31 March 2024	114,008	8,123	122,131
Depreciation			
At 1 April 2023	114,008	8,123	122,131
Charge for the year	-	-	-
Disposals	-	-	-
At 31 March 2024	114,008	8,123	122,131
Net book value			
At 31 March 2024	-	-	-
At 31 March 2023	-	-	-

15 Debtors

	2024 £	2023 £
Trade debtors	40,238	43,774
Other debtors	-	-
Prepayments and accrued income	-	-
	40,238	43,774

Wakefield District Citizens Advice Bureaux

Notes to the accounts for the year ended 31 March 2024 (continued)

16 Cash at bank and in hand

	2024 £	2023 £
Cash at bank and on hand	557,912	750,362
	<hr/>	<hr/>
	557,912	750,362
	<hr/> <hr/>	<hr/> <hr/>

17 Creditors: amounts falling due within one year

	2024 £	2023 £
Trade creditors	45,463	41,046
Short term compensated absences (holiday pay)	-	-
Other creditors and accruals	7,548	1,680
Deferred income	27,197	256,715
	<hr/>	<hr/>
	80,208	299,441
	<hr/> <hr/>	<hr/> <hr/>

18 Deferred income

	2024 £	2023 £
Deferred grant brought forward	256,715	8,807
Grant received	27,197	256,715
Released to income from charitable activities	(256,715)	(8,807)
	<hr/>	<hr/>
Deferred grant carried forward	27,197	256,715
	<hr/> <hr/>	<hr/> <hr/>

Wakefield District Citizens Advice Bureaux

Notes to the accounts for the year ended 31 March 2024 (continued)

19 Analysis of movements in restricted funds

Current reporting period	Balance at 1 April 2023 £	Income £	Expenditure £	Transfers £	Balance at 31 March 2024 £
Mid Yorks NHS Trust	1,367	-	-	(1,367)	-
Outreaches	-	15,075	(15,075)	-	-
CitA for Training	-	15,000	(15,000)	-	-
CitA on the road	-	40,062	(33,405)	-	6,657
NOVA LWW Training	-	4,000	(4,276)	-	(276)
Prosper NOVA Mental Health	248	7,262	(7,576)	-	(66)
Help at the Hubs	4,792	91,465	(93,009)	-	3,248
MaPs Debt Modernisation Fund	-	6,019	(6,019)	-	-
Yorkshire Building Society	10,584	-	-	(10,584)	-
Trussell Trust	(3,264)	61,910	(61,386)	-	(2,740)
CitA - MaPSDAP	775	223,440	(228,831)	-	(4,616)
Landsec	-	3,000	(3,000)	-	-
WMDC Training Course	-	1,200	(1,200)	-	-
Energy Advice Programme	-	26,000	(25,894)	-	106
Total	14,502	494,433	(494,671)	(11,951)	2,313
Previous 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)	-
Prosper 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	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

Wakefield District Citizens Advice Bureaux

Notes to the accounts for the year ended 31 March 2024 (continued)

Name of restricted fund	Description, nature and purposes of the fund
Mid Yorks NHS Trust	Contract to fund outreach at Pinderfields Hospital
Outreaches	Featherstone Town Council, South Elmsall and Upton & North Elmsall Parish Council make contributions to be used as a contribution to the funding of outreach services in these locations.
CitA for Training	Restricted one-off grant from National CA to help fund volunteer training
CitA on the road	Funds from National CA to deliver a one-year 'innovation' project
NOVA LWW Training	Live Well/Nova one-off small grant to help towards training costs
Prosper NOVA Mental	One-off restricted grant to fund mental health outreach services
Help at the Hubs	To fund outreach services in 8 HATH venues and 3 non-HATH venues
MaPs Debt Modernisation	One-off grant to upgrade Debt Team IT
Yorkshire Building	Contract funding for outreach at 2 YBS branches
ReTrussell Trust	To fund debt and generalist advice at three foodbanks
CitA - MaPSDAP	To provide the Money & Pensions debt advice project. The deficit on this fund will be covered by future funding.
Landsec	One-off grant to upgrade IT/telephony
WMDC Training Course	Income from delivering external training
Energy Advice	Restricted funding via National CA to deliver energy advice

20 Analysis of movement in unrestricted funds

Current reporting period	Balance at 1 April 2023 £	Income £	Expenditure £	Transfers £	As at 31 March 2024 £
General fund	480,193	523,837	(500,352)	(356,284)	147,394
Emergency contingency fund	-	-	-	368,235	368,235
	<u>480,193</u>	<u>523,837</u>	<u>(500,352)</u>	<u>11,951</u>	<u>515,629</u>
Previous 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
	<u>499,904</u>	<u>444,081</u>	<u>(464,266)</u>	<u>474</u>	<u>480,193</u>

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

Notes to the accounts for the year ended 31 March 2024 (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)	147,394	368,235	2,313	517,942
Total	147,394	368,235	2,313	517,942
Previous reporting period	General fund £	Designated funds £	Restricted funds £	Total £
Tangible fixed assets	-	-	-	-
Net current assets/(liabilities)	480,193	-	14,502	494,695
Total	480,193	-	14,502	494,695

22 Operating lease commitments

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

	Property		Equipment	
	2024 £	2023 £	2024 £	2023 £
Less than one year	-	-	-	720
One to five years	-	-	-	-
	-	-	-	720

Notes to the accounts for the year ended 31 March 2024 (continued)

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

	2024 £	2023 £
Net income/(expenditure) for the year	23,247	(22,431)
Adjustments for:		
Depreciation charge	-	-
Dividends, interest and rents from investments	(16,194)	(2,241)
Decrease/(increase) in debtors	3,536	(39,059)
Increase/(decrease) in creditors	(219,233)	222,405
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Net cash provided by/(used in) operating activities	(208,644)	158,674
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Wakefield District Citizens Advice Bureaux

Notes to the accounts for the year ended 31 March 2024 (continued)

24 Prior year Statement of Financial Activities (including Income and Expenditure account)

	Unrestricted funds £	Restricted funds £	Total funds 2023 £	Total funds 2022 £
Income from:				
Donations and legacies	1,445	-	1,445	312
Charitable activities:				
	418,814	420,437	839,251	1,023,437
Other trading activities	21,581	-	21,581	18,487
Investments	2,241	-	2,241	1,321
Total income	444,081	420,437	864,518	1,043,557
Expenditure on:				
Charitable activities:				
	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	(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.