

Company number: 03229045

Charity Number: 1058086

Wakefield District Citizens Advice Bureaux

Report and financial statements

For the year ended 31st March 2025

Wakefield District Citizens Advice Bureaux
Reference and administrative information
for the year ended 31st March 2025

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
R.P. Smitten
L. Smith-Connell
C. Whittaker
O.Rowley
A. Reyat
S. Ileyas (appointed 31/05/24)
J. Medford (appointed 29/11/24)

| | | |
|-----------------------|--------------|---|
| 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 Bureau
Trustees' annual report
for the year ended 31st March 2025

The trustees present their report and the audited financial statements for the year ended 31st March 2025. 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.

In the year 24/25, many residents of Wakefield District experienced serious financial problems due to the continuing historically high inflation rate (especially food inflation), high energy costs, and the removal of the Winter Fuel Allowance for many pensioners. Demand for our services, especially for issues related to benefits and debt advice remains high, but through our work we have been able to secure for clients a record level of financial gain or debts managed, of almost £5 million. During this period we have helped 10,000 clients with 23,000 issues.

During the year we have successfully recruited many new volunteers and with existing volunteers (some of whom have been with us for over 20 years) we now have a team of around 45 volunteers in a variety of roles within the organisation. Much of the money to pay for the time and work involved in recruiting and training volunteers has been funded by the UK Shared Prosperity Fund, via Wakefield Council. This has vastly increased our capacity to help clients in a timely manner with an average of around 60% of local callers to Adviceline now being answered on the first call.

We have successfully completed the first year of the Mental Health outreach project based in two mental health clinics operated by South West Yorkshire NHS Foundation Trust (SWYFT) and funded by the National Lottery. This project places advisers within the clinics where they work directly with mental health professionals and patients. In the first year of this project we set a target of assisting 150 clients on 500 issues and achieving a financial gain for clients of £300,000. In year one of this project we have assisted 163 clients on 550 issues. The financial outcomes for clients during the year was a massive £433,876. Having a dedicated adviser working across both Mental Health and Wellbeing Centres has enabled a strong working relationship between Citizens Advice and Mental Health professionals and

Wakefield District Citizens Advice Bureaux Trustees' annual report

for the year ended 31st March 2025

their support staff. This has resulted in a joined up partnership approach in the care of the patients and their families and has been outstandingly successful.

Services

The Generalist Advice team based at King Street in the centre of Wakefield operates a 'no appointment necessary' drop-in service three days per week, currently Monday 9.30 am to 3.30 pm, Tuesday 10 am to 1 pm and Thursday 9.30 am to 3.30 pm. The team also offer appointments five days a week and operate the 5-day a week, 9 am to 5 pm Adviceline telephone service.

We operated 27 outreach venues during the course of the financial year, adding two new venues at two local Food Pantry projects, funded by the UK Shared Prosperity Fund.

In total in 24/25 we helped 3,162 clients at Outreach venues (+2.5% on the previous year), and secured a financial outcome for clients in total of £2,594,313 (+24% on the previous year).

The outreach venues include: Pinderfields Hospital; 2 branches of Yorkshire Building Society; 3 Trussell Trust food banks; 2 food pantries; 2 mental health clinics; and community venues funded by Featherstone Town Council, Hemsworth Town Council, Upton & North Elmsall Town Council; and the Community Awareness Programme funded by Prosper Wakefield. We were also funded by the Mayor of West Yorkshire via the Residents First Group to deliver outreach services at 13 'Help at the Hub' venues.

During this year we have continued to deliver the pioneering outreach office at Pinderfields Hospital working with the Mid Yorkshire NHS Teaching Hospital Trust and funded by West Yorkshire ICB. This office is located in a public area of the main reception and is clearly branded as a Citizens Advice office. It is staffed by volunteer receptionist and paid Generalist Advisers. In the financial year 24/25 it helped 458 clients, split fairly evenly between patients and trust staff.

Our specialist Debt Advice funded my MaPS (via National Citizens Advice) has had another very successful year during which we exceeded the MaPS client target, by achieving 113% of target. The team achieved 'Green' quality of advice scores and recorded Debts Managed or Written Off for clients of over £500k.

The Specialist Benefits Advice team (one staff adviser and one volunteer) helped 184 clients and secured over £650k of outcomes for clients.

Other developments in 24/25

The website, www.wakefelddistrictcab.co.uk is continually improved and developed. It now has accessibility features added including 'page reading' and the ability to change font sizes, colours and layout.

We have also begun to regularly distribute a quarterly 'Stakeholder Newsletter' via the MailChimp platform. This is now subscribed to over 300 people.

A new 'Fund Raising Committee' has been formed and made up of staff and volunteers, has held a number of events to raise new unrestricted donations from the public.

There is an active EDI Group, made up of staff, volunteers and a trustee 'lead'. This group meets regularly and monitors EDI compliance and development for the organisation and advises the management team and board on EDI issues. It holds a budget to implement necessary changes (such as installing accessible software on public access computers, new braille signage on doors and other facilities). It annually reviews service delivery standards for the 9 protected characteristics identified under the 2010 Equalities Act.

In March 2025, CAWD successfully completed the Year 2 LSA (Leadership Self-Assessment) achieving the highest 'Green, Met' standard in all 9 categories assessed.

Wakefield District Citizens Advice Bureaux
Trustees' annual report
for the year ended 31st March 2025

Future Plans

The continuing transition to more diverse services and sources of funding is a key theme of our new Business Plan 2025/28 agreed by the Trustees in January 2025. 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.

The organisation has set a Business Plan with rolling objectives for the 3-year period ahead. The Plan is updated every year with a major strategic update undertaken by the board annually. There is a quarterly review of performance against objectives set out in the Year 1 Action Plan and a more detailed Business Plan review by the board every 6-months.

WMDC

Finally, it is important to note that throughout 2024/25 we have worked in very close partnership with our biggest funder, Wakefield Metropolitan District Council (WMDC).

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.

We work in partnership on a range of WMDC led bodies including: the Health & Wellbeing Board; the Early Help Partnership Strategic Board; 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, Vico Homes, Nova and VCSE organisations that aims to put in place projects to tackle poverty including advice services, local community hubs, food banks and welfare support. The CAWD CEO chairs the Residents First Group (RFG) and this partnership group is a major source of funding for many of our outreach services.

In 2025 we have taken part in the 'Key Lines of Enquiry' to help develop a new 10-Year District Plan, a process led by the Chief Executive of Wakefield Council.

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 I warmly thank all the team for your tremendous work, effort and dedication to our service.

Simon Topham

Chief Executive Officer

Volunteers

At the time of writing this report (July 25) we have 55 volunteers in various roles. This is an increase from 42 this time last year

Wakefield District Citizens Advice Bureaux Trustees' annual report

for the year ended 31st March 2025

Reception **3** (including 1 trainee)

Reception & Assessor **1**

Generalist Adviser **4**

Generalist Adviser & Assessor **8**

Assessor **25** (including 5 trainees)

Email Assessor Only **1**

Disability Benefits Adviser Only **1**

Assessor & Disability Benefits Adviser **1**

Generalist Adviser and Advice Session Supervisor **1**

Trustees **10**

Total **55**

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).

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 £108,420 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.

Wakefield District Citizens Advice Bureaux Trustees' annual report

for the year ended 31st March 2025

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 the Money and Pensions Service (MaPS), Energy Advice Project (EAP) and Yorkshire Building Society.

The financial risks and uncertainties in the funding are due to the time limited nature of all our funding and also due to the changing and sometimes challenging funding positions of our funding organisations such as WMDC, West Yorkshire Combined Authority (WYCA) and health services.

Despite striving to secure multi-year funding a proportion of current funding is in one-year grant agreements. Even the longest period grants such as our three-year core general grant from WMDC are subject to review at the end of the current period and renewal on the same terms is not guaranteed. We also note the risk of inflation in the economy adding costs to delivery of services that are funded by a set amount over a multi-year period.

A future risk that the trustee board is aware of is the possible future change from grant funding to procurement contracts that may open up some of our current funding to external competition.

Our policy to manage the financial risks includes:

- Regular review by the Finance Task Group and board of all funding streams and grant end dates and forward planning to renew, renegotiate or put in place new funding to start from the current grant end date.
- The creation of a part-time Business Development role to work closely with the CEO in identifying and applying for new grant opportunities.
- Work with national Citizens Advice and neighbouring LCA's in Yorkshire to forward plan work to secure continuation of key lines of income such as MaPS. Debt advice funding.
- The Business Plan contains a funding spreadsheet noting all grant termination dates and setting target dates to secure renewal or alternative funding activity. Three year 'best case' and 'worst case' budget scenarios are included in the Business Plan.
- The Business Plan is reviewed quarterly by the board. The Risk Register notes current and future funding risks and mitigations and is reviewed at every trustee board meeting.
- Maintenance of sufficient reserves to allow a flexible time period to wind down any projects that lose funding and to cover the costs involved.
- Maintenance of good relationships with funders. The board is copied in with the reporting required by external funders and any under-performance is examined.

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

Wakefield District Citizens Advice Bureaux Trustees' annual report

for the year ended 31st March 2025

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 such as moving to new premises in line with the ambition set out in the Business Plan 25/28.

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 2025, the Emergency Contingency Fund (which is part of unrestricted reserves) stood at £385,825, in line with the policy of six-month costs coverage. The General Unrestricted Fund stood at £132,778 as of the end of March. Out of this Unrestricted Fund, the trustees have designated £100,000 towards the costs of moving into new premises (including move costs, furnishing and fitting in new premises, infrastructure and legal costs) leaving a general balance of £32,778.

Structure, governance and management

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

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

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

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

Wakefield 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 Bureaux Trustees' annual report

for the year ended 31st March 2025

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 and Succession Plan reviewed by the DTB.

Fundraising

Public Fund Raising

CAWD carries out occasional fund raising activity involving attending public places and events. The funds involved are relatively small, although it is a long-term ambition of CAWD to increase funding from this source in the future.

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 2025

Statement of responsibilities of the trustees

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

Company law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing these financial statements, the trustees are required to:

- Select suitable accounting policies and then apply them consistently
- Observe the methods and principles in the Charities SORP
- Make judgements and estimates that are reasonable and prudent
- State whether applicable UK Accounting Standards and statements of recommended practice have been followed, subject to any material departures disclosed and explained in the financial statements
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

In so far as the trustees are aware:

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

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

Wakefield District Citizens Advice Bureaux
Trustees' annual report
for the year ended 31st March 2025

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 22/10/2025 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 2025, 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 2025, and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

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

Conclusions relating to going concern

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

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

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

Other information

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

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.

Independent Auditor's Report (continued)

Responsibilities of trustees

As explained more fully in the trustees' responsibilities statement set out on page 9, the trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

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

Auditor's responsibilities for the audit of the financial statements

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

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.

Christy Yun Hing Lau FCCA DChA CTA
Senior Statutory Auditor

for and on behalf of

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

Date:

17/12/2025

Wakefield District Citizens Advice Bureaux
Statement of Financial Activities
(including Income and Expenditure account)
for the year ended 31 March 2025

| | Note | Unrestricted funds £ | Restricted funds £ | Total funds 2025 £ | Total funds 2024 £ |
|--|------|----------------------------|--------------------------|--------------------------|--------------------------|
| Income from: | | | | | |
| Donations and legacies | 3 | 2,275 | - | 2,275 | 1,918 |
| Charitable activities: | 4 | 470,892 | 546,538 | 1,017,430 | 976,808 |
| Other trading activities | 5 | 28,720 | - | 28,720 | 23,350 |
| Investments | 6 | 22,133 | - | 22,133 | 16,194 |
| Total income | | 524,020 | 546,538 | 1,070,558 | 1,018,270 |
| Expenditure on: | | | | | |
| Charitable activities: | 7 | 519,701 | 556,907 | 1,076,608 | 995,023 |
| Total expenditure | | 519,701 | 556,907 | 1,076,608 | 995,023 |
| Net income/(expenditure) before net gains/(losses) on investments | | 4,319 | (10,369) | (6,050) | 23,247 |
| Net income/(expenditure) for the year | 9 | 4,319 | (10,369) | (6,050) | 23,247 |
| Transfer between funds | | (1,345) | 1,345 | - | - |
| Net movement in funds for the year | | 2,974 | (9,024) | (6,050) | 23,247 |
| Reconciliation of funds | | | | | |
| Total funds brought forward | | 515,629 | 2,313 | 517,942 | 494,695 |
| Total funds carried forward | | 518,603 | (6,711) | 511,892 | 517,942 |

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 2025

| | Note | 2025 | 2024 |
|--|------|----------------|----------------|
| | | £ | £ |
| Fixed assets | | | |
| Tangible assets | 14 | - | - |
| Total fixed assets | | - | - |
| Current assets | | | |
| Debtors | 15 | 25,253 | 40,238 |
| Cash at bank and in hand | 16 | 560,994 | 557,912 |
| Total current assets | | 586,247 | 598,150 |
| Liabilities | | | |
| Creditors: amounts falling due in less than one year | 17 | (74,355) | (80,208) |
| Net current assets | | 511,892 | 517,942 |
| Total assets less current liabilities | | 511,892 | 517,942 |
| Net assets | | 511,892 | 517,942 |
| The funds of the charity: | | | |
| Restricted income funds | 19 | (6,711) | 2,313 |
| Unrestricted income funds | 20 | 518,603 | 515,629 |
| Total charity funds | | 511,892 | 517,942 |

These accounts are prepared in accordance with the special provisions of part 15 of the Companies Act 2006 relating to small companies and constitute the annual accounts required by the Companies Act 2006 and are for circulation to members of the company.

The notes on pages 18 to 34 form part of these accounts.

Approved by the trustees on 22/10/ 2025 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 2025

| | Note | 2025 £ | 2024 £ |
|--|------|-----------------|------------------|
| Cash provided by/(used in) operating activities | # | (19,051) | (208,644) |
| <i>Cash flows from investing activities:</i> | | | |
| Dividends, interest, and rents from investments | | 22,133 | 16,194 |
| Purchase of tangible fixed assets | | - | - |
| Cash provided by/(used in) investing activities | | 22,133 | 16,194 |
| Increase/(decrease) in cash and cash equivalents in the year | | 3,082 | (192,450) |
| Cash and cash equivalents at the beginning of the year | | 557,912 | 750,362 |
| Cash and cash equivalents at the end of the year | | 560,994 | 557,912 |

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 2025 (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 2025 (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 2025 (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 2025 (continued)

3 Income from donations and legacies

| Current reporting period | Unrestricted £ | Restricted £ | Total 2025 £ |
|---|---------------------------------|-------------------------------|-------------------------------|
| Donations | 1,730 | - | 1,730 |
| Gift aid | 545 | - | 545 |
| | <hr/> | <hr/> | <hr/> |
| Total | 2,275 | - | 2,275 |
| | <hr/> <hr/> | <hr/> <hr/> | <hr/> <hr/> |
| <i>Previous reporting period</i> | <i>Unrestricted</i> <i>£</i> | <i>Restricted</i> <i>£</i> | <i>Total 2024</i> <i>£</i> |
| <i>Donations</i> | 1,522 | - | 1,522 |
| <i>Gift aid</i> | 396 | - | 396 |
| <i>CitA - Covid equipment</i> | | - | - |
| | <hr/> | <hr/> | <hr/> |
| Total | 1,918 | - | 1,918 |
| | <hr/> <hr/> | <hr/> <hr/> | <hr/> <hr/> |

Wakefield District Citizens Advice Bureaux

Notes to the accounts for the year ended 31 March 2025 (continued)

4 Income from charitable activities

| Current reporting period | Unrestricted £ | Restricted £ | Total 2025 £ |
|--|---------------------------|-------------------------|-------------------------|
| WMDC | 378,585 | - | 378,585 |
| WMDC CCOL | - | 11,913 | 11,913 |
| Hemsworth Town Council | - | 4,043 | 4,043 |
| Featherstone Town Council | - | 7,744 | 7,744 |
| Upton & North Elmsall Parish Council | - | 4,043 | 4,043 |
| CitA on the Road | - | 13,354 | 13,354 |
| Community Lottery Mental Health | - | 20,435 | 20,435 |
| Energy Advice Programme | - | 26,321 | 26,321 |
| Help at the Hubs | - | 108,420 | 108,420 |
| CitA MaPSDAP | - | 225,328 | 225,328 |
| MaPS Debt Modernisation Fund | - | 24,800 | 24,800 |
| Mid Yorks NHS Trust | 56,760 | - | 56,760 |
| Prosper NOVA CAP Project | - | 10,166 | 10,166 |
| Trussell Trust | - | 62,295 | 62,295 |
| UK Shared Prosperity Fund | - | 19,708 | 19,708 |
| CAB - Yorkshire Building Society | 35,547 | - | 35,547 |
| Five Towns Xtian Fellowship | - | 3,984 | 3,984 |
| Frickley Athletic Football Club | - | 3,984 | 3,984 |
| Total | 470,892 | 546,538 | 1,017,430 |
| Previous 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 |

Wakefield District Citizens Advice Bureaux

Notes to the accounts for the year ended 31 March 2025 (continued)

5 Income from other trading activities

| | Unrestricted £ | Restricted £ | 2025 £ |
|--------------|-------------------|-----------------|-------------|
| Room Hire | 23,300 | - | 23,300 |
| Other income | 5,420 | - | 5,420 |
| | <hr/> | <hr/> | <hr/> |
| | 28,720 | - | 28,720 |
| | <hr/> <hr/> | <hr/> <hr/> | <hr/> <hr/> |

Previous reporting period

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

6 Investment income

| | 2025 £ | 2024 £ |
|---------------------------|-------------|-------------|
| Income from bank deposits | 22,133 | 16,194 |
| | <hr/> | <hr/> |
| | 22,133 | 16,194 |
| | <hr/> <hr/> | <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 2025 (continued)

7 Analysis of expenditure on charitable activities

| Current reporting period | £ | Total 2025 £ |
|---|---------------------|------------------------------------|
| Staff costs | 913,379 | 913,379 |
| Other staff costs | 2,485 | 2,485 |
| Governance costs (see note 8) | 22,867 | 22,867 |
| Support costs (see note 8) | 137,877 | 137,877 |
| | <hr/> | <hr/> |
| | 1,076,608 | 1,076,608 |
| | <hr/> | <hr/> |
| <i>Previous reporting period</i> | <i>£</i> | <i>Total 2024 £</i> |
| <i>Staff costs</i> | <i>865,675</i> | <i>865,675</i> |
| <i>Other staff costs</i> | <i>2,259</i> | <i>2,259</i> |
| <i>Governance costs (see note 8)</i> | <i>22,234</i> | <i>22,234</i> |
| <i>Support costs (see note 8)</i> | <i>104,855</i> | <i>104,855</i> |
| | <hr/> | <hr/> |
| | 995,023 | 995,023 |
| | <hr/> | <hr/> |
| | 2025 £ | 2024 £ |
| Restricted expenditure | 556,907 | 494,671 |
| Unrestricted expenditure | 519,701 | 500,352 |
| | <hr/> | <hr/> |
| | 1,076,608 | 995,023 |
| | <hr/> | <hr/> |

Wakefield District Citizens Advice Bureaux

Notes to the accounts for the year ended 31 March 2025 (continued)

8 Analysis of governance and support costs

| Current reporting period | Basis of apportionment | Support £ | Governance £ | <i>Total 2025</i> £ |
|---|----------------------------|------------------|---------------------|----------------------------|
| Other staff costs | | 8,513 | - | 8,513 |
| Premises costs | | 47,062 | - | 47,062 |
| Office costs | | 74,571 | - | 74,571 |
| Administration costs | | 7,731 | - | 7,731 |
| Depreciation | | - | - | - |
| Audit Fees | Governance | - | 5,864 | 5,864 |
| Affiliation Costs & CitA information | Governance | - | 8,512 | 8,512 |
| Legal and professional | Governance | - | 8,491 | 8,491 |
| | | <hr/> | <hr/> | <hr/> |
| | | 137,877 | 22,867 | 160,744 |
| | | <hr/> | <hr/> | <hr/> |
| Previous reporting period | Basis of apportionment | Support £ | Governance £ | <i>Total 2024</i> £ |
| <i>Other staff costs</i> | | 7,463 | - | 7,463 |
| <i>Premises costs</i> | | 42,863 | - | 42,863 |
| <i>Office costs</i> | | 47,737 | - | 47,737 |
| <i>Administration costs</i> | | 6,792 | - | 6,792 |
| <i>Depreciation</i> | | - | - | - |
| <i>Audit Fees</i> | Governance | - | 5,568 | 5,568 |
| <i>Affiliation Costs & CitA information</i> | Governance | - | 8,674 | 8,674 |
| <i>Legal and professional</i> | Governance | - | 7,992 | 7,992 |
| | | <hr/> | <hr/> | <hr/> |
| | | 104,855 | 22,234 | 127,089 |
| | | <hr/> | <hr/> | <hr/> |

Wakefield District Citizens Advice Bureaux

Notes to the accounts for the year ended 31 March 2025 (continued)

9 Net income/(expenditure) for the year

| | | |
|--|-------------|-------------|
| This is stated after charging/(crediting): | 2025 £ | 2024 £ |
| Depreciation | - | - |
| Operating lease rentals: | | |
| Other | 2,400 | - |
| Auditor's remuneration | 5,418 | 5,160 |
| | <hr/> <hr/> | <hr/> <hr/> |

10 Staff costs

Staff costs during the year were as follows:

| | | |
|-----------------------|-------------|-------------|
| | 2025 £ | 2024 £ |
| Wages and salaries | 815,280 | 773,392 |
| Social security costs | 73,227 | 68,492 |
| Pension costs | 24,872 | 23,791 |
| | <hr/> | <hr/> |
| | 913,379 | 865,675 |
| | <hr/> <hr/> | <hr/> <hr/> |

Allocated as follows:

| | | |
|-----------------------|-------------|-------------|
| Charitable activities | 913,379 | 865,675 |
| | <hr/> | <hr/> |
| | 913,379 | 865,675 |
| | <hr/> <hr/> | <hr/> <hr/> |

No employees has employee benefits in excess of £60,000 (2024: Nil).

The average number of staff employed during the period was 26.8 (2024: 26.8).

The average full time equivalent number of staff employed during the period was 25.6 (2024: 25.4).

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 £155,671 (2024: £142,323)

Notes to the accounts for the year ended 31 March 2025 (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 (2024: Nil).

1 member of the management committee received travel and subsistence expenses during the year of £23 (2024: £Nil).

Aggregate donations from related parties were £Nil (2024: £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 (2024: nil).

12 Government grants

The government grants recognised in the accounts were as follows:

| | 2025 £ | 2024 £ |
|--------------------------------------|-----------|-----------|
| WMDC | 487,005 | 482,761 |
| WMDC CCOL | 11,913 | - |
| Hemsworth Town Council | 4,043 | 3,850 |
| Featherstone Town Council | 7,744 | 7,375 |
| Upton & North Elmsall Parish Council | 4,043 | 3,850 |
| South Elmsall Town Council | - | 3,000 |
| UK Shared Prosperity Fund | 19,708 | - |
| Help at the Hubs | 108,420 | 88,465 |
| MaPS Debt Modernisation Fund | 24,800 | 6,019 |
| | <hr/> | <hr/> |
| | 667,676 | 595,320 |
| | <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 2025 (continued)

14 Fixed assets: tangible assets

| | Fixtures & equipment £ | Computer equipment £ | Total £ |
|-------------------------|------------------------------|----------------------------|------------|
| Cost | | | |
| At 1 April 2024 | 114,008 | 8,123 | 122,131 |
| Additions | - | - | - |
| Disposals | - | - | - |
| | <hr/> | <hr/> | <hr/> |
| At 31 March 2025 | 114,008 | 8,123 | 122,131 |
| | <hr/> | <hr/> | <hr/> |
| Depreciation | | | |
| At 1 April 2024 | 114,008 | 8,123 | 122,131 |
| Charge for the year | - | - | - |
| Disposals | - | - | - |
| | <hr/> | <hr/> | <hr/> |
| At 31 March 2025 | 114,008 | 8,123 | 122,131 |
| | <hr/> | <hr/> | <hr/> |
| Net book value | | | |
| At 31 March 2025 | - | - | - |
| | <hr/> | <hr/> | <hr/> |
| <i>At 31 March 2024</i> | - | - | - |
| | <hr/> | <hr/> | <hr/> |

15 Debtors

| | 2025 £ | 2024 £ |
|--------------------------------|-----------|-----------|
| Trade debtors | 3,514 | 40,238 |
| Other debtors | - | - |
| Prepayments and accrued income | 21,739 | - |
| | <hr/> | <hr/> |
| | 25,253 | 40,238 |
| | <hr/> | <hr/> |

Wakefield District Citizens Advice Bureaux

Notes to the accounts for the year ended 31 March 2025 (continued)

16 Cash at bank and in hand

| | 2025 £ | 2024 £ |
|--------------------------|-------------|-------------|
| Cash at bank and on hand | 560,994 | 557,912 |
| | <hr/> | <hr/> |
| | 560,994 | 557,912 |
| | <hr/> <hr/> | <hr/> <hr/> |

17 Creditors: amounts falling due within one year

| | 2025 £ | 2024 £ |
|------------------------------------|-------------|-------------|
| Trade creditors | 24,796 | 28,725 |
| Other creditors and accruals | 5,418 | 7,548 |
| Deferred income | 26,610 | 27,197 |
| Taxation and social security costs | 17,531 | 16,738 |
| | <hr/> | <hr/> |
| | 74,355 | 80,208 |
| | <hr/> <hr/> | <hr/> <hr/> |

18 Deferred income

| | 2025 £ | 2024 £ |
|---|-------------|-------------|
| Deferred grant brought forward | 27,197 | 256,715 |
| Grant received | 26,610 | 27,197 |
| Released to income from charitable activities | (27,197) | (256,715) |
| | <hr/> | <hr/> |
| Deferred grant carried forward | 26,610 | 27,197 |
| | <hr/> <hr/> | <hr/> <hr/> |

Wakefield District Citizens Advice Bureaux

Notes to the accounts for the year ended 31 March 2025 (continued)

19 Analysis of movements in restricted funds

| Current reporting period | Balance at 1 April 2024 £ | Income £ | Expenditure £ | Transfers £ | Balance at 31 March 2025 £ |
|----------------------------------|------------------------------------|----------------|------------------|-----------------|-------------------------------------|
| CitA on the road | 6,657 | 13,354 | (19,065) | - | 946 |
| Community Lottery Mental | - | 20,435 | (20,410) | - | 25 |
| Energy Advice Programme | 106 | 26,321 | (26,652) | - | (225) |
| Help at the Hubs | 3,248 | 108,420 | (105,322) | - | 6,346 |
| CitA - MaPSDAP | (4,616) | 225,328 | (228,604) | - | (7,892) |
| MaPS Debt Modernisation Fund | - | 24,800 | (24,800) | - | - |
| Outreaches | - | 15,830 | (15,830) | - | - |
| Prosper NOVA CAP Project | - | 10,166 | (9,105) | - | 1,061 |
| Trussell Trust | (2,740) | 62,295 | (67,011) | - | (7,456) |
| UK Shared Prosperity Fund | - | 19,708 | (20,711) | 1,003 | - |
| WMDC CCOL | - | 11,913 | (11,429) | - | 484 |
| Five Towns Xtian Fellowship | - | 3,984 | (3,984) | - | - |
| Frickley Athletic Football Club | - | 3,984 | (3,984) | - | - |
| NOVA LWW Training | (276) | - | - | 276 | - |
| Prosper NOVA Mental Health | (66) | - | - | 66 | - |
| Total | 2,313 | 546,538 | (556,907) | 1,345 | (6,711) |
| Previous 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) |
| Lansec | - | 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 |

Wakefield District Citizens Advice Bureaux

Notes to the accounts for the year ended 31 March 2025 (continued)

| Name of restricted fund | Description, nature and purposes of the fund |
|---|--|
| CitA on the road | Funds from National CA to deliver a one-year 'innovation' project |
| Community Lottery Mental Health | 3 year project to base advisers in Mental Health clinics |
| Energy Advice | Restricted funding via National CA to deliver energy advice |
| Help at the Hubs | To fund outreach services in 8 HATH venues and 3 non-HATH venues |
| CitA - MaPSDAP | To provide the Money & Pensions debt advice project. The deficit on this fund will be covered by future funding. |
| MaPs Debt Modernisation Fund | This is MaPS funding for a joint project with SORT. The majority of the costs of the Debt Modernisation Project were borne by CA SORT and we therefore passed £19,800 to SORT to cover these costs. We retained £5k to cover our costs |
| 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. |
| Prosper NOVA CAP Project | One year project to base outreach adviser at CAP |
| CitA for Training | Restricted one-off grant from National CA to help fund volunteer training |
| NOVA LWW Training | Live Well/Nova one-off small grant to help towards training costs |
| Trussell Trust | To fund debt and generalist advice at three foodbanks |
| UK Shared Prosperity Fund | One off grant to recruit and train volunteers |
| WMDC CCOL | One off grant to employ adviser to work extra hours on Adviceline |
| Five Towns Xtian Fellowship | One off grant to work in Food Pantry |
| Frickley Athletic Football Club | One off grant to work in Food Pantry |
| 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 - prior to |
| Deficits on restricted funds will be covered by future funding. | |

20 Analysis of movement in unrestricted funds

| Current reporting period | Balance at 1 April 2024 £ | Income £ | Expenditure £ | Transfers £ | As at 31 March 2025 £ |
|----------------------------------|------------------------------|----------------|------------------|----------------|--------------------------|
| General fund | 147,394 | 524,020 | (519,701) | (118,935) | 32,778 |
| Emergency contingency fund | 368,235 | - | - | 17,590 | 385,825 |
| Office Relocation Fund | - | - | - | 100,000 | 100,000 |
| | <u>515,629</u> | <u>524,020</u> | <u>(519,701)</u> | <u>(1,345)</u> | <u>518,603</u> |
| Previous 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> |

| Name of unrestricted fund | Description, nature and purposes of the fund |
|----------------------------------|--|
| General fund | The free reserves after allowing for all Designated & Office Relocation funds |
| Emergency contingency fund | To be able to operate for 6 months in an emergency should other funding cease. |
| Office relocation fund | Towards the costs of moving into new premises (including move costs, furnishings and fitting, infrastructure and legal costs). |

Wakefield District Citizens Advice Bureaux

Notes to the accounts for the year ended 31 March 2025 (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) | 32,778 | 485,825 | (6,711) | 511,892 |
| | | | | |
| Total | 32,778 | 485,825 | (6,711) | 511,892 |
| | | | | |
| Previous 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 |

22 Operating lease commitments

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

| | Property | | Equipment | |
|--------------------|-----------|-----------|-----------|-----------|
| | 2025 £ | 2024 £ | 2025 £ | 2024 £ |
| Less than one year | - | - | 2,056 | - |
| One to five years | - | - | 7,779 | - |
| | | | | |
| | - | - | 9,835 | - |

Notes to the accounts for the year ended 31 March 2025 (continued)

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

| | 2025 £ | 2024 £ |
|--|-------------|-------------|
| Net income/(expenditure) for the year | (6,050) | 23,247 |
| Adjustments for: | | |
| Depreciation charge | - | - |
| Dividends, interest and rents from investments | (22,133) | (16,194) |
| Decrease/(increase) in debtors | 14,985 | 3,536 |
| Increase/(decrease) in creditors | (5,853) | (219,233) |
| | <hr/> | <hr/> |
| Net cash provided by/(used in) operating activities | (19,051) | (208,644) |
| | <hr/> <hr/> | <hr/> <hr/> |

Wakefield District Citizens Advice Bureaux

Notes to the accounts for the year ended 31 March 2025 (continued)

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

| | Note | Unrestricted funds £ | Restricted funds £ | Total funds 2024 £ | Total funds 2023 £ |
|--|------|----------------------------|--------------------------|--------------------------|--------------------------|
| Income from: | | | | | |
| Donations and legacies | | 1,918 | - | 1,918 | 1,445 |
| Charitable activities: | | 482,375 | 494,433 | 976,808 | 839,251 |
| Other trading activities | | 23,350 | - | 23,350 | 21,581 |
| Investments | | 16,194 | - | 16,194 | 2,241 |
| Total income | | 523,837 | 494,433 | 1,018,270 | 864,518 |
| Expenditure on: | | | | | |
| Charitable activities: | | 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 | | 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.