

# WREXHAM AND DISTRICT CITIZENS ADVICE BUREAU

England & Wales · Charity number 1080737

## Details

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**Status** Registered

**Legal form** Charitable company

**Company number** [03950747](#)

**Registered** 2000-05-16

**Register** [View on the Charity Commission register](#)

## Contact

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**Address** 35 Grosvenor Road  
Wrexham  
Clwyd  
LL11 1BT

**Phone** 01978358951

**Email** [manager@wrexhamcab.cabnet.org.uk](mailto:manager@wrexhamcab.cabnet.org.uk)

**Website** [https://www.paypal.com/uk/cgi-bin/webscr?cmd=\\_account&nav=0](https://www.paypal.com/uk/cgi-bin/webscr?cmd=_account&nav=0)

## Activities

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**Objects:** TO PROMOTE ANY CHARITABLE PURPOSE FOR THE PUBLIC BENEFIT BY THE ADVANCEMENT OF EDUCATION, THE PROTECTION AND PRESERVATION OF HEALTH AND THE RELIEF OF POVERTY, SICKNESS AND DISTRESS IN PARTICULAR, BUT WITHOUT LIMITATION, FOR THE BENEFIT OF THE COMMUNITY IN WREXHAM COUNTY AND SURROUNDING AREAS

**Activities:** To ensure individuals do not suffer through lack of knowledge of their rights and responsibilities or of the services available to them, or through an inability to express their needs effectively. And equally To exercise a responsible influence on the development of social policies and services locally and nationally.

## Classification

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- **How:** Provides Advocacy/advice/information
- **What:** General Charitable Purposes, Other Charitable Purposes
- **Who:** Children/young People, Elderly/old People, People With Disabilities, People Of A Particular Ethnic Or Racial Origin, Other Charities Or Voluntary Bodies, Other Defined Groups, The General Public/mankind

## Geography

- **Area of benefit:** THE COUNTY BOROUGH OF WREXHAM AND REASONABLE PROXIMITY THERETO
- Wrexham

## Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£713,776	£679,791	£587,573	23
2024-03-31	£692,000	£668,514	£553,588	22
2023-03-31	£53,335	£580,278	£530,102	19
2022-03-31	£814,558	£483,870	£528,207	15
2021-03-31	£462,425	£416,942	-	-

## Trustees

Name	Role	Appointed
<b>Jeremy Kent</b>	Chair	2020-07-08
Alison Shields		2024-10-09
Anthony Lewis		2013-12-17
Christopher MacKenzie-Grieve		2026-03-25
Martin Goldstein		2024-07-25
ROBERT WILLIAMS		

**WREXHAM AND DISTRICT CITIZENS ADVICE BUREAU**

England & Wales - Charity number 1080737

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# Accounts

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**REGISTERED COMPANY NUMBER: 03950747 (England and Wales)**  
**REGISTERED CHARITY NUMBER: 1080737**

REPORT OF THE TRUSTEES AND  
UNAUDITED FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31ST MARCH 2025  
FOR  
WREXHAM AND DISTRICT CITIZENS ADVICE  
BUREAUX

T Perkins Accountancy  
25 Grosvenor Road  
Wrexham  
LL11 1BT

WREXHAM AND DISTRICT CITIZENS ADVICE  
BUREAUX

CONTENTS OF THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31ST MARCH 2025

	Page
Report of the Trustees	1 to 5
Independent Examiner's Report	6
Statement of Financial Activities	7
Balance Sheet	8 to 9
Cash Flow Statement	10
Notes to the Cash Flow Statement	11
Notes to the Financial Statements	12 to 18

REPORT OF THE TRUSTEES  
FOR THE YEAR ENDED 31ST MARCH 2025

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31st March 2025. The trustees have adopted the provisions of 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) (effective 1 January 2019).

**OBJECTIVES AND ACTIVITIES**

**Objectives and aims**

The charity's objects are to promote any charitable purpose for the benefit of the community in Wrexham County Borough, by the advancement of education, the protection and preservation of health and the relief of poverty, sickness and distress.

**Aims, Objectives, Strategies and Activities for the Year**

Wrexham & District Citizens Advice Bureaux aims to provide free, confidential, impartial and independent advice and information for the benefit of the local community, to exercise a responsible influence on the development of social policies and services and to ensure individuals do not suffer through a lack of knowledge or an inability to express their needs effectively.

In addition to the continuing provision of high-quality advisory services to the local community the primary objectives for the year were to extend the means of service provision to include telephone advice, and to establish a specialist debt advisory service staffed by appropriately qualified personnel.

To obtain the necessary funding to provide the additional services applications were made to various local and national providers of community finance. Advertisements were placed in the local press for advisory staff both as paid employees and volunteers, induction and training being provided to the extent that necessary knowledge and skills were not pre-existing.

The trustees have paid due regard to guidance issued by the Charity Commissioners in deciding what activities the charity should undertake.

The principal activity of Citizens Advice remained the provision of free, confidential, independent and impartial advice, information and counsel for members of the public. This is provided through one main bureau and several outreaches in the borough. In addition to general advice the following specialist advisory services were provided:

- Single advice fund debt specialist
- Single advice fund basic income pilot
- Community council outreach service
- Warmer Wales & EAP energy project
- Forces for energy project
- Veterans advice service
- Gypsy and traveller communities advice service

Advisory services were provided through face-to-face consultations, telephone advice lines and various outreach services at community venues throughout the borough.

REPORT OF THE TRUSTEES  
FOR THE YEAR ENDED 31ST MARCH 2025

**OBJECTIVES AND ACTIVITIES**

**Significant activities**

During the year Wrexham & District Citizens Advice Bureaux worked with nearly 4,000 clients, and dealt with over 20,000 different issues, identified £1,104,857 worth of debts that clients have been assisted with either writing off through insolvency methods (Debt Relief Order) or setting up repayment plans where appropriate and assisted clients in maximising their income by £5,323,454. Through our work this maximised figure is income which has been brought into the County.

We are experiencing an increase in very complex cases which are taking longer to address. Issues for clients and their everyday lives are increasing, with the cost of living crisis having a severe impact. We are also spending a lot more time working with clients who are experiencing mental health problems.

Thanks to funding from Tudor Trust we continue to develop our 3-year partnership project with Advance Brighter Futures offering an early intervention and prevention service to clients to stop the escalation into a mental health pathway.

In addition thanks to funding from the Veterans Foundation we were able to expand our support for veterans. Thanks to funding from the Guardian, via National Citizens Advice we were able to increase our outreach to the gypsy and traveller communities.

**Volunteers**

Wrexham & District Citizens Advice Bureaux receives help and support in the form of voluntary assistance in advising the public and administering the charity. We are very grateful to our volunteers for their time and commitment.

**FINANCIAL REVIEW**

**Financial position**

The net assets of the Wrexham Citizens Advice Bureaux at the 31st March 2025 were £587,574 (2024: £553,534). Total income for the year was £713,777 (2024: £691,999) and total expenditure for the year was £679,791 (2024: £668,513).

The charity did not have any borrowings from either providers of funding or other sources at the balance sheet date.

**Principal funding sources**

The directors extend their gratitude to Wrexham county borough council who continue to support the core operating capacity of the charity. Additionally, we thank the following for project specific funding:

- The Welsh Assembly through National Citizens Advice
- Wrexham county borough council
- Community councils- Acton, Gwersyllt, Broughton, Penycae and Rhos
- Moondance Foundation & National Grid through National Citizens Advice
- Tudor Trust
- Splash Community Trust
- Energy Redress through Citizens Advice Denbighshire
- The Veterans Foundation
- The Guardian, through National Citizens Advice
- National Citizens Advice

**Investment policy and objectives**

As required in its memorandum paragraph 4 in furtherance of its objects, and for no other purposes, the charity has the power to invest the monies of the charity, not immediately required for its purposes, in or upon such investments, securities or property as may be thought fit, subject nevertheless to such conditions and such consents as may for the time being be imposed or required by law.

REPORT OF THE TRUSTEES  
FOR THE YEAR ENDED 31ST MARCH 2025

**FINANCIAL REVIEW**

**Reserves policy**

Under citizens advice head office membership compliance, Wrexham Citizens Advice Bureaux must maintain a level of reserves that is necessary to enable the charity to be managed efficiently and to provide a buffer. The National Citizens Advice Bureaux consider that the most appropriate level of reserves would be three to six months of expenditure.

The level of designated reserves in this regard is currently set at five months expenditure. The trustees are of the opinion that there are sufficient funds to meet the charities obligations on a fund-by-fund basis

The trustees have this year created a designated reserve in relation to property maintenance and IT costs. The value of this reserve is currently £25,000 (2023: £nil)

Allocated to bureau are transfer costs from various project sources and the charity allocates some of this project funding allowances towards designated funds for the charity and, therefore, will meet full compliance of the citizens advice membership.

**FUTURE PLANS**

Wrexham & District Citizens Advice Bureaux aims to continually improve access to its services.

- To develop new ways in which people can access our services in order to improve accessibility
- To obtain new project funding and progress specialist work
- To network more with potential partners to work collaboratively to improve and increase the service we offer
- To work collaboratively with the Citizens Advice Network across Wales

**STRUCTURE, GOVERNANCE AND MANAGEMENT**

**Governing document**

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

**Recruitment and appointment of new trustees**

Trustees, who are also directors of the company, are elected from the local community. The trustees keep its membership under annual review to ensure that there is effective representation from the local community. No other persons or bodies external to the charity were entitled to appoint persons to the trustee board.

Trustees must be a permitted person as defined by the Charities Act and of relevant skill or knowledge to the benefit of the Wrexham & District Citizens Advice Bureaux. Trustees are personally responsible for ensuring their skills and knowledge are maintained to a standard which encompasses changes in legislation impacting on the operational activities of the trust.

**Organisational structure**

The trustees who have served during the year and since the year end are set out on page 4. Trustees are subscribers to the memorandum of association and the trustees are legally responsible for the overall management and control of the Wrexham & District Citizens Advice Bureaux. They hold at least four ordinary meetings in each year.

**Decision making**

Wrexham & District Citizens Advice Bureaux is governed by its trustee board, which is responsible for setting the strategic direction of the organisation and the policy of the charity. The trustees carry the ultimate responsibility for the conduct of the bureau and for ensuring that the charity satisfies its legal and contractual obligations. Trustees meet as a minimum quarterly and delegate the day-to-day operation of the organisation to the chief executive officer. The trustee board is independent from the management. A register of members' interests is maintained at the registered office, and is available to the public.

REPORT OF THE TRUSTEES  
FOR THE YEAR ENDED 31ST MARCH 2025

**STRUCTURE, GOVERNANCE AND MANAGEMENT**

**Induction and training of new trustees**

On appointment a newly elected trustee must have, as a minimum, read and accepted the memorandum of association and articles of association of the Wrexham & District Citizens Advice Bureaux and read, understood and accepted the duties and responsibilities of a trustee as outlined in the Charity Commissions booklets CC3 - The essential trustee: what you need to know, and CC3(a) - Responsibilities of charity trustees.

Newly elected trustees must understand in detail the ethos, vision and objectives of the Wrexham & District Citizens Advice Bureaux.

**Wider network**

Wrexham & District Citizens Advice Bureaux is a member of citizens advice, the operating name of the Citizens Advice Bureaux, which provides a framework for standards of advice and casework management as well as monitoring progress against these standards. Operating policies are independently determined by the trustee board in order to fulfil its charitable objects and comply with the national membership requirements.

**Related parties**

The Wrexham & District Citizens Advice Bureaux co-operates and liaises with a number of other advisory services, local charities and social services departments on behalf of clients. Where one of the trustees holds the position of trustee/director of another charity they may be involved in discussions regarding that other charity but not in the ultimate decision-making process (non-voting).

**Risk management**

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

**REFERENCE AND ADMINISTRATIVE DETAILS**

**Registered Company number**

03950747 (England and Wales)

**Registered Charity number**

1080737

**Registered office**

35 Grosvenor Road  
Wrexham  
LL11 1BT

**Trustees**

C Bettley Retired (resigned 26.6.24)  
M J Davies Fire safety practitioner (resigned 11.9.25)  
M Goldstein Retired (appointed 24.7.24)  
A Jones Charity worker (resigned 6.12.24)  
J Kent Crown Servant  
A Lewis Accountant  
H Piggott Retired  
A Shields Retired (appointed 9.10.24)  
R Wiggs Self-employed (appointed 9.10.24) (resigned 27.10.25)  
R D Williams Solicitor  
R Wright Barrister (resigned 18.6.24)  
S Harrison (appointed 24.7.25)

**Company Secretary**

E J Morton

REPORT OF THE TRUSTEES  
FOR THE YEAR ENDED 31ST MARCH 2025

**REFERENCE AND ADMINISTRATIVE DETAILS**

**Independent Examiner**

T Perkins  
T Perkins Accountancy  
25 Grosvenor Road  
Wrexham  
LL11 1BT

**Bankers**

Barclays Bank plc  
51-52 Hope Street  
Wrexham  
LL11 1BB

Approved by order of the board of trustees on 26th November 2025 and signed on its behalf by:

H Piggott - Trustee

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF  
WREXHAM AND DISTRICT CITIZENS ADVICE  
BUREAUX

**Independent examiner's report to the trustees of Wrexham and District Citizens Advice Bureaux ('the Company')**

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31st March 2025.

**Responsibilities and basis of report**

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

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

**Independent examiner's statement**

Since your charity's gross income exceeded £250,000 your examiner must be a member of a listed body. I can confirm that I am qualified to undertake the examination because I am a member of the Association of Accounting Technicians, which is one of the listed bodies.

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

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

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

T Perkins

T Perkins Accountancy  
25 Grosvenor Road  
Wrexham  
LL11 1BT

26th November 2025

WREXHAM AND DISTRICT CITIZENS ADVICE  
BUREAUX

STATEMENT OF FINANCIAL ACTIVITIES  
FOR THE YEAR ENDED 31ST MARCH 2025

	Notes	Unrestricted funds £	Restricted funds £	31.3.25 Total funds £	31.3.24 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>					
Donations and legacies	2	3,526	-	3,526	3,099
<b>Charitable activities</b>					
Advice & guidance	4	117,000	593,245	710,245	688,894
Investment income	3	5	-	5	6
<b>Total</b>		<u>120,531</u>	<u>593,245</u>	<u>713,776</u>	<u>691,999</u>
<b>EXPENDITURE ON</b>					
Raising funds		-	32,307	32,307	35,380
<b>Charitable activities</b>					
Staff costs	5	72,802	475,808	548,610	546,479
Delivery costs		-	65,001	65,001	54,813
Premises costs		-	26,089	26,089	23,875
Other		7,784	-	7,784	7,966
<b>Total</b>		<u>80,586</u>	<u>599,205</u>	<u>679,791</u>	<u>668,513</u>
<b>NET INCOME/(EXPENDITURE)</b>		39,945	(5,960)	33,985	23,486
<b>RECONCILIATION OF FUNDS</b>					
Total funds brought forward		273,493	280,095	553,588	530,102
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u><u>313,438</u></u>	<u><u>274,135</u></u>	<u><u>587,573</u></u>	<u><u>553,588</u></u>

The notes form part of these financial statements

WREXHAM AND DISTRICT CITIZENS ADVICE  
BUREAUX (REGISTERED NUMBER: 03950747)

BALANCE SHEET  
31ST MARCH 2025

	Notes	Unrestricted funds £	Restricted funds £	31.3.25 Total funds £	31.3.24 Total funds £
<b>FIXED ASSETS</b>					
Tangible assets	11	63,059	274,135	337,194	344,299
<b>CURRENT ASSETS</b>					
Debtors	12	421	45,440	45,861	11,010
Cash at bank and in hand		265,647	27,037	292,684	253,730
		266,068	72,477	338,545	264,740
<b>CREDITORS</b>					
Amounts falling due within one year	13	(15,689)	(72,477)	(88,166)	(55,451)
<b>NET CURRENT ASSETS</b>					
		250,379	-	250,379	209,289
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>					
		313,438	274,135	587,573	553,588
<b>NET ASSETS</b>					
		313,438	274,135	587,573	553,588
<b>FUNDS</b>					
Unrestricted funds	15			313,438	273,493
Restricted funds				274,135	280,095
<b>TOTAL FUNDS</b>					
				587,573	553,588

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31st March 2025.

The members have not required the company to obtain an audit of its financial statements for the year ended 31st March 2025 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

WREXHAM AND DISTRICT CITIZENS ADVICE  
BUREAUX (REGISTERED NUMBER: 03950747)

BALANCE SHEET - continued  
31ST MARCH 2025

These financial statements have been prepared in accordance with the provisions applicable to charitable companies subject to the small companies regime.

The financial statements were approved by the Board of Trustees and authorised for issue on 26th November 2025 and were signed on its behalf by:

A Lewis - Trustee

The notes form part of these financial statements

WREXHAM AND DISTRICT CITIZENS ADVICE  
BUREAUX

CASH FLOW STATEMENT  
FOR THE YEAR ENDED 31ST MARCH 2025

	Notes	31.3.25 £	31.3.24 £
<b>Cash flows from operating activities</b>			
Cash generated from operations	1	19,729	27,918
Net cash provided by operating activities		<u>19,729</u>	<u>27,918</u>
<b>Cash flows from investing activities</b>			
Purchase of tangible fixed assets		(1,322)	(218)
Interest received		5	6
Net cash used in investing activities		<u>(1,317)</u>	<u>(212)</u>
<b>Change in cash and cash equivalents in the reporting period</b>		<u>18,412</u>	<u>27,706</u>
<b>Cash and cash equivalents at the beginning of the reporting period</b>	2	<u>240,263</u>	<u>212,557</u>
<b>Cash and cash equivalents at the end of the reporting period</b>	2	<u><u>258,675</u></u>	<u><u>240,263</u></u>

The notes form part of these financial statements

WREXHAM AND DISTRICT CITIZENS ADVICE  
BUREAUX

NOTES TO THE CASH FLOW STATEMENT  
FOR THE YEAR ENDED 31ST MARCH 2025

<b>1. RECONCILIATION OF NET INCOME TO NET CASH FLOW FROM OPERATING ACTIVITIES</b>			
		31.3.25	31.3.24
		£	£
<b>Net income for the reporting period (as per the Statement of Financial Activities)</b>		33,985	23,486
<b>Adjustments for:</b>			
Depreciation charges		8,427	8,485
Interest received		(5)	(6)
(Increase)/decrease in debtors		(34,851)	6,240
Increase/(decrease) in creditors		12,173	(10,287)
		<u>19,729</u>	<u>27,918</u>
<b>Net cash provided by operations</b>		<u>19,729</u>	<u>27,918</u>
<b>2. ANALYSIS OF CASH AND CASH EQUIVALENTS</b>			
		31.3.25	31.3.24
		£	£
Cash in hand		23	42
Notice deposits (less than 3 months)		292,661	253,688
Overdrafts included in bank loans and overdrafts falling due within one year		(34,009)	(13,467)
		<u>258,675</u>	<u>240,263</u>
Total cash and cash equivalents		<u>258,675</u>	<u>240,263</u>
<b>3. ANALYSIS OF CHANGES IN NET FUNDS</b>			
	At 1.4.24	Cash flow	At 31.3.25
	£	£	£
<b>Net cash</b>			
Cash at bank and in hand	253,730	38,954	292,684
Bank overdrafts	(13,467)	(20,542)	(34,009)
	<u>240,263</u>	<u>18,412</u>	<u>258,675</u>
<b>Total</b>	<u>240,263</u>	<u>18,412</u>	<u>258,675</u>

The notes form part of these financial statements

NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31ST MARCH 2025

**1. ACCOUNTING POLICIES**

**Basis of preparing the financial statements**

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

**Income**

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

**Expenditure**

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

**Tangible fixed assets**

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Freehold property	- 2% on cost
Plant and machinery	- 15% on reducing balance
Computer equipment	- 33% on reducing balance

**Taxation**

The charity is exempt from corporation tax on its charitable activities.

**Fund accounting**

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

**Pension costs and other post-retirement benefits**

The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

WREXHAM AND DISTRICT CITIZENS ADVICE  
BUREAUX

NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31ST MARCH 2025

**2. DONATIONS AND LEGACIES**

	31.3.25	31.3.24
	£	£
Donations	3,526	3,099
	<u>          </u>	<u>          </u>

**3. INVESTMENT INCOME**

	31.3.25	31.3.24
	£	£
Interest receivable - trading	5	6
	<u>          </u>	<u>          </u>

**4. INCOME FROM CHARITABLE ACTIVITIES**

Included in income from charitable activities is a sum of £115,000 received from Wrexham county borough council (2024: £115,000).

**5. CHARITABLE ACTIVITIES COSTS**

		Direct Costs
		£
Staff costs		548,610
Delivery costs		65,001
Premises costs		26,089
		<u>          </u>
		<u>639,700</u>

**6. SUPPORT COSTS**

		Governance costs
		£
Other resources expended		7,784
		<u>          </u>

**7. NET INCOME/(EXPENDITURE)**

Net income/(expenditure) is stated after charging/(crediting):

	31.3.25	31.3.24
	£	£
Depreciation - owned assets	8,427	8,485
	<u>          </u>	<u>          </u>

WREXHAM AND DISTRICT CITIZENS ADVICE  
BUREAUX

NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31ST MARCH 2025

**8. TRUSTEES' REMUNERATION AND BENEFITS**

There were no trustees' remuneration or other benefits for the year ended 31st March 2025 nor for the year ended 31st March 2024.

**Trustees' expenses**

There were no trustees' expenses paid for the year ended 31st March 2025 nor for the year ended 31st March 2024.

**9. STAFF COSTS**

	31.3.25	31.3.24
	£	£
Wages and salaries	499,733	496,394
Social security costs	36,157	35,658
Other pension costs	12,721	14,427
	<u>548,611</u>	<u>546,479</u>

The average monthly number of employees during the year was as follows:

	31.3.25	31.3.24
Management & administration	3	3
Advice delivery	20	19
	<u>23</u>	<u>22</u>

No employees received emoluments in excess of £60,000.

**10. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES**

	Unrestricted funds £	Restricted funds £	Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>			
Donations and legacies	3,099	-	3,099
<b>Charitable activities</b>			
Advice & guidance	115,000	573,894	688,894
Investment income	6	-	6
<b>Total</b>	<u>118,105</u>	<u>573,894</u>	<u>691,999</u>
<b>EXPENDITURE ON</b>			
Raising funds	-	35,380	35,380
<b>Charitable activities</b>			
Staff costs	80,693	465,786	546,479
Delivery costs	-	54,813	54,813
Premises costs	-	23,875	23,875
Other	7,966	-	7,966
<b>Total</b>	<u>88,659</u>	<u>579,854</u>	<u>668,513</u>

WREXHAM AND DISTRICT CITIZENS ADVICE  
BUREAUX

NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31ST MARCH 2025

<b>10. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued</b>	Unrestricted funds £	Restricted funds £	Total funds £	
<b>NET INCOME/(EXPENDITURE)</b>	29,446	(5,960)	23,486	
<b>RECONCILIATION OF FUNDS</b>				
Total funds brought forward	244,047	286,055	530,102	
<b>TOTAL FUNDS CARRIED FORWARD</b>	273,493	280,095	553,588	
<b>11. TANGIBLE FIXED ASSETS</b>	Freehold property £	Plant and machinery £	Computer equipment £	Totals £
<b>COST</b>				
At 1st April 2024	358,328	77,563	3,910	439,801
Additions	-	-	1,322	1,322
<hr/>				
At 31st March 2025	358,328	77,563	5,232	441,123
<hr/>				
<b>DEPRECIATION</b>				
At 1st April 2024	20,757	71,413	3,332	95,502
Charge for year	7,167	923	337	8,427
<hr/>				
At 31st March 2025	27,924	72,336	3,669	103,929
<hr/>				
<b>NET BOOK VALUE</b>				
At 31st March 2025	330,404	5,227	1,563	337,194
At 31st March 2024	337,571	6,150	578	344,299
<b>12. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR</b>			31.3.25 £	31.3.24 £
Accrued income			45,440	10,021
Prepayments			421	989
			45,861	11,010

WREXHAM AND DISTRICT CITIZENS ADVICE  
BUREAUX

NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31ST MARCH 2025

**13. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	31.3.25	31.3.24
	£	£
Bank loans and overdrafts (see note 14)	34,009	13,467
Social security and other taxes	9,758	9,536
Credit card	1,280	843
Accrued expenses	3,151	3,051
Deferred income	39,968	28,554
	<u>88,166</u>	<u>55,451</u>

**14. LOANS**

An analysis of the maturity of loans is given below:

	31.3.25	31.3.24
	£	£
Amounts falling due within one year on demand:		
Bank overdrafts	<u>34,009</u>	<u>13,467</u>

**15. MOVEMENT IN FUNDS**

	At 1.4.24	Net movement in funds	At 31.3.25
	£	£	£
<b>Unrestricted funds</b>			
General fund	48,493	39,945	88,438
Designated reserve	225,000	-	225,000
	<u>273,493</u>	<u>39,945</u>	<u>313,438</u>
<b>Restricted funds</b>			
Capital grant	280,095	(5,960)	274,135
	<u>553,588</u>	<u>33,985</u>	<u>587,573</u>

WREXHAM AND DISTRICT CITIZENS ADVICE  
BUREAUX

NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31ST MARCH 2025

**15. MOVEMENT IN FUNDS - continued**

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	120,531	(80,586)	39,945
<b>Restricted funds</b>			
Advice link	37,800	(37,800)	-
Acton community council	6,985	(6,985)	-
Broughton community council	9,000	(9,000)	-
Capital grant	-	(5,960)	(5,960)
NCA Energy	30,362	(30,362)	-
Guardian	14,090	(14,090)	-
Gwersyllt community council	9,570	(9,570)	-
Moondance	41,479	(41,479)	-
Penycae community council	5,186	(5,186)	-
Rhosllanerchrugog community council	7,726	(7,726)	-
Single advice fund	309,744	(309,744)	-
Tudor Trust	39,577	(39,577)	-
Vetrans foundation	20,003	(20,003)	-
WCBC - Cost of living	20,000	(20,000)	-
Wales council for voluntary action	21,484	(21,484)	-
Rhosddu community council	756	(756)	-
Glyn Ceriog community council	2,156	(2,156)	-
Cefn Mawr community council	840	(840)	-
Trussel	12,987	(12,987)	-
EOP Energy	3,500	(3,500)	-
	<u>593,245</u>	<u>(599,205)</u>	<u>(5,960)</u>
<b>TOTAL FUNDS</b>	<u><u>713,776</u></u>	<u><u>(679,791)</u></u>	<u><u>33,985</u></u>

**Comparatives for movement in funds**

	At 1.4.23 £	Net movement in funds £	Transfers between funds £	At 31.3.24 £
<b>Unrestricted funds</b>				
General fund	44,047	29,446	(25,000)	48,493
Designated reserve	200,000	-	25,000	225,000
	<u>244,047</u>	<u>29,446</u>	<u>-</u>	<u>273,493</u>
<b>Restricted funds</b>				
Capital grant	286,055	(5,960)	-	280,095
	<u>286,055</u>	<u>(5,960)</u>	<u>-</u>	<u>280,095</u>
<b>TOTAL FUNDS</b>	<u><u>530,102</u></u>	<u><u>23,486</u></u>	<u><u>-</u></u>	<u><u>553,588</u></u>

WREXHAM AND DISTRICT CITIZENS ADVICE  
BUREAUX

NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31ST MARCH 2025

**15. MOVEMENT IN FUNDS - continued**

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	118,105	(88,659)	29,446
<b>Restricted funds</b>			
Acton community council	6,652	(6,652)	-
Broughton community council	9,000	(9,000)	-
Capital grant	-	(5,960)	(5,960)
CAB - Cost of living	13,846	(13,846)	-
NCA Energy	20,948	(20,948)	-
Forces 4 energy	21,903	(21,903)	-
Guardian	28,181	(28,181)	-
Gwersyllt community council	9,121	(9,121)	-
Penycae community council	6,296	(6,296)	-
Rhosllanerchrugog community council	6,296	(6,296)	-
Single advice fund	335,003	(335,003)	-
Splash community trust	1,740	(1,740)	-
Tudor Trust	42,000	(42,000)	-
Vetrans foundation	11,429	(11,429)	-
Warner Wales	41,479	(41,479)	-
WCBC - Cost of living	20,000	(20,000)	-
	<u>573,894</u>	<u>(579,854)</u>	<u>(5,960)</u>
<b>TOTAL FUNDS</b>	<u><u>691,999</u></u>	<u><u>(668,513)</u></u>	<u><u>23,486</u></u>

**16. RELATED PARTY DISCLOSURES**

There were no related party transactions for the year ended 31st March 2025.

**WREXHAM AND DISTRICT CITIZENS ADVICE BUREAU**

England & Wales - Charity number 1080737

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# Accounts

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REGISTERED COMPANY NUMBER: 03950747 (England and Wales)  
REGISTERED CHARITY NUMBER: 1080737

REPORT OF THE TRUSTEES AND  
UNAUDITED FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31ST MARCH 2024  
FOR  
WREXHAM AND DISTRICT CITIZENS ADVICE  
BUREAUX

T Perkins Accountancy  
25 Grosvenor Road  
Wrexham  
LL11 1BT



**Wreccsam  
a'r Cylch  
Wrexham  
& District**

# 2023/24 Annual Impact

## Who we are

Citizens Advice Wrexham is an independent registered charity. We are part of the national Citizens Advice network and provide free, independent, confidential and impartial advice to everyone on their rights and responsibilities.

**Whoever you are,  
whatever the  
problem, our advice  
and education  
solves problems  
and changes lives.**

**In 2023/24, Citizens Advice  
Wrexham saw 3,750 people  
who had over 20,150 issues.**



## Why we're needed

Life is complicated. Sometimes people encounter challenges and problems they don't know how to deal with, and they need help to overcome them.

Indeed, people's problems have the capacity to affect both other aspects of their lives and wider society, should a situation escalate.

Nearly 3 in 4 Citizens Advice clients across England and Wales say their issue caused difficulties in other parts of their life, such as anxiety or financial difficulty.

## Who we help

We're here to help everyone who needs us, but we also support those most in need.

Across England and Wales the clients we help locally are almost 5 times more likely to be on a low-income compared to the average population.

Our clients are also more likely to be disabled or have a long term health condition, to not be employed and to not own their own homes.

### Last year at Citizens Advice Wrexham

- **74%** of clients did not own their own home
- **73%** of clients were not employed
- **50%** of clients were disabled or had a long-term health condition
- **33%** of clients had dependent children
- **42%** of clients lived in social housing

## What we do

Our service provides free, independent and confidential information and advice. We provide advice to everyone on any topic.

One of our greatest strengths as a service is the flexibility to deal with most issues that come through our door. Plus, by putting our clients' needs at the heart of our decision-making means that we work in partnership and can refer clients to other organisations to get the most relevant support.

### Key issues in Wrexham in 2023/24:



By listening closely to the people who come to us, using our real-time data, and gathering insight and intelligence from clients and frontline advisers, we spot emerging local issues as well as policies, practices and regulations that are not delivering for society. We use this experience and evidence to research and campaign for positive change within both the public and private sectors.

## What we achieve

Across Wales, 4 out of 5 clients have their problem solved by accessing advice through Citizens Advice. Indeed, 80% of our clients said that they would not have been able to resolve their problem without us, and 70% said they felt more confident to take action in the future.

## Contact us

Citizens Advice Wrexham  
35 Grosvenor Road  
Wrexham  
LL11 1BT  
wrexhamcab@googlemail.com

\*These figures are taken from a Treasury-approved national methodology applied locally, see: *Modelling the value of the Citizens Advice service*

## Our minimum value to society

In 2023/24 Citizens Advice Wrexham

- Benefited our clients by over **£7 million** through income gained via benefits, debts written off and consumer problems resolved

We also create additional benefit to society through the way we deliver our services by working with volunteers, being an embedded part of the local community and being part of the Citizens Advice national network.

WREXHAM AND DISTRICT CITIZENS ADVICE  
BUREAUX

CONTENTS OF THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31ST MARCH 2024

	Page
Report of the Trustees	1 to 5
Independent Examiner's Report	6
Statement of Financial Activities	7
Balance Sheet	8 to 9
Cash Flow Statement	10
Notes to the Cash Flow Statement	11
Notes to the Financial Statements	12 to 18

WREXHAM AND DISTRICT CITIZENS ADVICE  
BUREAUX (REGISTERED NUMBER: 03950747)

REPORT OF THE TRUSTEES  
FOR THE YEAR ENDED 31ST MARCH 2024

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31st March 2024. The trustees have adopted the provisions of 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) (effective 1 January 2019).

## **OBJECTIVES AND ACTIVITIES**

### **Objectives and aims**

The charity's objects are to promote any charitable purpose for the benefit of the community in Wrexham County Borough, by the advancement of education, the protection and preservation of health and the relief of poverty, sickness and distress.

### **Aims, Objectives, Strategies and Activities for the Year**

Wrexham & District Citizens Advice Bureaux aims to provide free, confidential, impartial and independent advice and information for the benefit of the local community, to exercise a responsible influence on the development of social policies and services and to ensure individuals do not suffer through a lack of knowledge or an inability to express their needs effectively.

In addition to the continuing provision of high-quality advisory services to the local community the primary objectives for the year were to extend the means of service provision to include telephone advice, and to establish a specialist debt advisory service staffed by appropriately qualified personnel.

To obtain the necessary funding to provide the additional services applications were made to various local and national providers of community finance. Advertisements were placed in the local press for advisory staff both as paid employees and volunteers, induction and training being provided to the extent that necessary knowledge and skills were not pre-existing.

The trustees have paid due regard to guidance issued by the Charity Commissioners in deciding what activities the charity should undertake.

The principal activity of Citizens Advice remained the provision of free, confidential, independent and impartial advice, information and counsel for members of the public. This is provided through one main bureau and several outreaches in the borough. In addition to general advice the following specialist advisory services were provided:

- Single advice fund debt specialist
- Single advice fund basic income pilot
- Community council outreach service
- Warmer Wales & EAP energy project
- Forces for energy project
- Veterans advice service
- Gypsy and traveller communities advice service

Advisory services were provided through face-to-face consultations, telephone advice lines and various outreach services at community venues throughout the borough.

WREXHAM AND DISTRICT CITIZENS ADVICE  
BUREAUX (REGISTERED NUMBER: 03950747)

REPORT OF THE TRUSTEES  
FOR THE YEAR ENDED 31ST MARCH 2024

**OBJECTIVES AND ACTIVITIES**

**Significant activities**

During the year Wrexham & District Citizens Advice Bureaux worked with nearly 4,000 clients, and dealt with over 20,000 different issues, identified £1,104,857 worth of debts that clients have been assisted with either writing off through insolvency methods (Debt Relief Order) or setting up repayment plans where appropriate and assisted clients in maximising their income by £5,323,454. Through our work this maximised figure is income which has been brought into the County.

We are experiencing an increase in very complex cases which are taking longer to address. Issues for clients and their everyday lives are increasing, with the cost of living crisis having a severe impact. We are also spending a lot more time working with clients who are experiencing mental health problems.

Thanks to funding from Tudor Trust we continue to develop our 3-year partnership project with Advance Brighter Futures offering an early intervention and prevention service to clients to stop the escalation into a mental health pathway.

In addition thanks to funding from the Veterans Foundation we were able to expand our support for veterans. Thanks to funding from the Guardian, via National Citizens Advice we were able to increase our outreach to the gypsy and traveller communities.

**Volunteers**

Wrexham & District Citizens Advice Bureaux receives help and support in the form of voluntary assistance in advising the public and administering the charity. We are very grateful to our volunteers for their time and commitment.

**FINANCIAL REVIEW**

**Financial position**

The net assets of the Wrexham Citizens Advice Bureaux at the 31st March 2024 were £553,534 (2023: £530,102). Total income for the year was £692,000 (2023: £582,173) and total expenditure for the year was £668,568 (2023: £580,278).

The charity did not have any borrowings from either providers of funding or other sources at the balance sheet date.

**Principal funding sources**

The directors extend their gratitude to Wrexham county borough council who continue to support the core operating capacity of the charity. Additionally, we thank the following for project specific funding:

- The Welsh Assembly through National Citizens Advice
- Wrexham county borough council
- Community councils- Acton, Gwersyllt, Broughton, Penycae and Rhos
- Moondance Foundation & National Grid through National Citizens Advice
- Tudor Trust
- Splash Community Trust
- Energy Redress through Citizens Advice Denbighshire
- The Veterans Foundation
- The Guardian, through National Citizens Advice
- National Citizens Advice

**Investment policy and objectives**

As required in its memorandum paragraph 4 in furtherance of its objects, and for no other purposes, the charity has the power to invest the monies of the charity, not immediately required for its purposes, in or upon such investments, securities or property as may be thought fit, subject nevertheless to such conditions and such consents as may for the time being be imposed or required by law.

REPORT OF THE TRUSTEES  
FOR THE YEAR ENDED 31ST MARCH 2024

## **FINANCIAL REVIEW**

### **Reserves policy**

Under citizens advice head office membership compliance, Wrexham Citizens Advice Bureaux must maintain a level of reserves that is necessary to enable the charity to be managed efficiently and to provide a buffer. The National Citizens Advice Bureaux consider that the most appropriate level of reserves would be three to six months of expenditure.

The level of designated reserves in this regard is currently set at five months expenditure. The trustees are of the opinion that there are sufficient funds to meet the charities obligations on a fund-by-fund basis

The trustees have this year created a designated reserve in relation to property maintenance and IT costs. The value of this reserve is currently £25,000 (2023: £nil)

Allocated to bureau are transfer costs from various project sources and the charity allocates some of this project funding allowances towards designated funds for the charity and, therefore, will meet full compliance of the citizens advice membership.

## **FUTURE PLANS**

Wrexham & District Citizens Advice Bureaux aims to continually improve access to its services.

- To develop new ways in which people can access our services in order to improve accessibility
- To obtain new project funding and progress specialist work
- To network more with potential partners to work collaboratively to improve and increase the service we offer
- To work collaboratively with the Citizens Advice Network across Wales

## **STRUCTURE, GOVERNANCE AND MANAGEMENT**

### **Governing document**

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

### **Recruitment and appointment of new trustees**

Trustees, who are also directors of the company, are elected from the local community. The trustees keep its membership under annual review to ensure that there is effective representation from the local community. No other persons or bodies external to the charity were entitled to appoint persons to the trustee board.

Trustees must be a permitted person as defined by the Charities Act and of relevant skill or knowledge to the benefit of the Wrexham & District Citizens Advice Bureaux. Trustees are personally responsible for ensuring their skills and knowledge are maintained to a standard which encompasses changes in legislation impacting on the operational activities of the trust.

### **Organisational structure**

The trustees who have served during the year and since the year end are set out on page 4. Trustees are subscribers to the memorandum of association and the trustees are legally responsible for the overall management and control of the Wrexham & District Citizens Advice Bureaux. They hold at least four ordinary meetings in each year.

### **Decision making**

Wrexham & District Citizens Advice Bureaux is governed by its trustee board, which is responsible for setting the strategic direction of the organisation and the policy of the charity. The trustees carry the ultimate responsibility for the conduct of the bureau and for ensuring that the charity satisfies its legal and contractual obligations. Trustees meet as a minimum quarterly and delegate the day-to-day operation of the organisation to the chief executive officer. The trustee board is independent from the management. A register of members' interests is maintained at the registered office, and is available to the public.

REPORT OF THE TRUSTEES  
FOR THE YEAR ENDED 31ST MARCH 2024

**STRUCTURE, GOVERNANCE AND MANAGEMENT**

**Induction and training of new trustees**

On appointment a newly elected trustee must have, as a minimum, read and accepted the memorandum of association and articles of association of the Wrexham & District Citizens Advice Bureaux and read, understood and accepted the duties and responsibilities of a trustee as outlined in the Charity Commissions booklets CC3 - The essential trustee: what you need to know, and CC3(a) - Responsibilities of charity trustees.

Newly elected trustees must understand in detail the ethos, vision and objectives of the Wrexham & District Citizens Advice Bureaux.

**Wider network**

Wrexham & District Citizens Advice Bureaux is a member of citizens advice, the operating name of the Citizens Advice Bureaux, which provides a framework for standards of advice and casework management as well as monitoring progress against these standards. Operating policies are independently determined by the trustee board in order to fulfil its charitable objects and comply with the national membership requirements.

**Related parties**

The Wrexham & District Citizens Advice Bureaux co-operates and liaises with a number of other advisory services, local charities and social services departments on behalf of clients. Where one of the trustees holds the position of trustee/director of another charity they may be involved in discussions regarding that other charity but not in the ultimate decision-making process (non-voting).

**Risk management**

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

**REFERENCE AND ADMINISTRATIVE DETAILS**

**Registered Company number**

03950747 (England and Wales)

**Registered Charity number**

1080737

**Registered office**

35 Grosvenor Road  
Wrexham  
LL11 1BT

**Trustees**

C Bettley Retired (resigned 26.6.24)  
M J Davies Fire safety practitioner  
M Goldstein (appointed 24.7.24)  
A Jones Charity worker  
J Kent Crown Servant  
A J Lewis Accountant  
H Piggott Retired  
A Shields (appointed 9.10.24)  
R Wiggs (appointed 9.10.24)  
R D Williams Solicitor  
R Wright Barrister (appointed 22.11.23) (resigned 18.6.24)

**Company Secretary**

E J Morton

WREXHAM AND DISTRICT CITIZENS ADVICE  
BUREAUX (REGISTERED NUMBER: 03950747)

REPORT OF THE TRUSTEES  
FOR THE YEAR ENDED 31ST MARCH 2024

**REFERENCE AND ADMINISTRATIVE DETAILS**

**Independent Examiner**

T Perkins  
T Perkins Accountancy  
25 Grosvenor Road  
Wrexham  
LL11 1BT

**Bankers**

Barclays Bank plc  
51-52 Hope Street  
Wrexham  
LL11 1BB

Approved by order of the board of trustees on 27th November 2024 and signed on its behalf by:

H Piggott - Trustee

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF  
WREXHAM AND DISTRICT CITIZENS ADVICE  
BUREAUX

**Independent examiner's report to the trustees of Wrexham and District Citizens Advice Bureaux ('the Company')**

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31st March 2024.

**Responsibilities and basis of report**

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

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

**Independent examiner's statement**

Since your charity's gross income exceeded £250,000 your examiner must be a member of a listed body. I can confirm that I am qualified to undertake the examination because I am a member of the Association of Accounting Technicians, which is one of the listed bodies.

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

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

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

T Perkins

T Perkins Accountancy  
25 Grosvenor Road  
Wrexham  
LL11 1BT

27th November 2024

WREXHAM AND DISTRICT CITIZENS ADVICE  
BUREAUX

STATEMENT OF FINANCIAL ACTIVITIES  
FOR THE YEAR ENDED 31ST MARCH 2024

	Notes	Unrestricted funds £	Restricted funds £	31.3.24 Total funds £	31.3.23 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>					
Donations and legacies	2	3,100	-	3,100	17,281
<b>Charitable activities</b>	4				
Advice & guidance		115,000	573,895	688,895	564,889
Investment income	3	5	-	5	3
<b>Total</b>		<u>118,105</u>	<u>573,895</u>	<u>692,000</u>	<u>582,173</u>
<b>EXPENDITURE ON</b>					
Raising funds		-	35,380	35,380	32,307
<b>Charitable activities</b>	5				
Staff costs		80,692	465,788	546,480	480,092
Delivery costs		-	54,813	54,813	33,463
Premises costs		-	23,875	23,875	27,423
Other		7,966	-	7,966	6,993
<b>Total</b>		<u>88,658</u>	<u>579,856</u>	<u>668,514</u>	<u>580,278</u>
<b>NET INCOME/(EXPENDITURE)</b>		29,447	(5,961)	23,486	1,895
<b>RECONCILIATION OF FUNDS</b>					
Total funds brought forward		244,047	286,055	530,102	528,207
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u><u>273,494</u></u>	<u><u>280,094</u></u>	<u><u>553,588</u></u>	<u><u>530,102</u></u>

The notes form part of these financial statements

WREXHAM AND DISTRICT CITIZENS ADVICE  
BUREAUX (REGISTERED NUMBER: 03950747)

BALANCE SHEET  
31ST MARCH 2024

	Notes	Unrestricted funds £	Restricted funds £	31.3.24 Total funds £	31.3.23 Total funds £
<b>FIXED ASSETS</b>					
Tangible assets	11	64,204	280,095	344,299	352,566
<b>CURRENT ASSETS</b>					
Debtors	12	989	10,021	11,010	17,250
Cash at bank and in hand		225,176	28,554	253,730	227,832
		<u>226,165</u>	<u>38,575</u>	<u>264,740</u>	<u>245,082</u>
<b>CREDITORS</b>					
Amounts falling due within one year	13	(16,876)	(38,575)	(55,451)	(67,546)
<b>NET CURRENT ASSETS</b>					
		<u>209,289</u>	<u>-</u>	<u>209,289</u>	<u>177,536</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>					
		<u>273,493</u>	<u>280,095</u>	<u>553,588</u>	<u>530,102</u>
<b>NET ASSETS</b>					
		<u><u>273,493</u></u>	<u><u>280,095</u></u>	<u><u>553,588</u></u>	<u><u>530,102</u></u>
<b>FUNDS</b>					
Unrestricted funds	15			273,493	244,047
Restricted funds				280,095	286,055
<b>TOTAL FUNDS</b>					
				<u><u>553,588</u></u>	<u><u>530,102</u></u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31st March 2024.

The members have not required the company to obtain an audit of its financial statements for the year ended 31st March 2024 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

WREXHAM AND DISTRICT CITIZENS ADVICE  
BUREAUX (REGISTERED NUMBER: 03950747)

BALANCE SHEET - continued  
31ST MARCH 2024

These financial statements have been prepared in accordance with the provisions applicable to charitable companies subject to the small companies regime.

The financial statements were approved by the Board of Trustees and authorised for issue on 27th November 2024 and were signed on its behalf by:

A J Lewis - Trustee

WREXHAM AND DISTRICT CITIZENS ADVICE  
BUREAUX

CASH FLOW STATEMENT  
FOR THE YEAR ENDED 31ST MARCH 2024

	Notes	31.3.24 £	31.3.23 £
<b>Cash flows from operating activities</b>			
Cash generated from operations	1	27,919	31,646
Interest paid		-	(383)
		<hr/>	<hr/>
Net cash provided by operating activities		27,919	31,263
		<hr/>	<hr/>
<b>Cash flows from investing activities</b>			
Purchase of tangible fixed assets		(218)	(37,320)
Interest received		5	3
		<hr/>	<hr/>
Net cash used in investing activities		(213)	(37,317)
		<hr/>	<hr/>
<b>Change in cash and cash equivalents in the reporting period</b>		<b>27,706</b>	<b>(6,054)</b>
<b>Cash and cash equivalents at the beginning of the reporting period</b>	2	<b>212,557</b>	<b>218,611</b>
		<hr/>	<hr/>
<b>Cash and cash equivalents at the end of the reporting period</b>	2	<b>240,263</b>	<b>212,557</b>
		<hr/> <hr/>	<hr/> <hr/>

The notes form part of these financial statements

WREXHAM AND DISTRICT CITIZENS ADVICE  
BUREAUX

NOTES TO THE CASH FLOW STATEMENT  
FOR THE YEAR ENDED 31ST MARCH 2024

<b>1. RECONCILIATION OF NET INCOME TO NET CASH FLOW FROM OPERATING ACTIVITIES</b>			
		31.3.24	31.3.23
		£	£
<b>Net income for the reporting period (as per the Statement of Financial Activities)</b>		23,486	1,895
<b>Adjustments for:</b>			
Depreciation charges		8,485	8,772
Interest received		(5)	(3)
Interest paid		-	383
Decrease/(increase) in debtors		6,240	(6,800)
(Decrease)/increase in creditors		(10,287)	27,399
<b>Net cash provided by operations</b>		<u>27,919</u>	<u>31,646</u>
<b>2. ANALYSIS OF CASH AND CASH EQUIVALENTS</b>			
		31.3.24	31.3.23
		£	£
Cash in hand		42	122
Notice deposits (less than 3 months)		253,688	227,710
Overdrafts included in bank loans and overdrafts falling due within one year		(13,467)	(15,275)
<b>Total cash and cash equivalents</b>		<u>240,263</u>	<u>212,557</u>
<b>3. ANALYSIS OF CHANGES IN NET FUNDS</b>			
	At 1.4.23	Cash flow	At 31.3.24
	£	£	£
<b>Net cash</b>			
Cash at bank and in hand	227,832	25,898	253,730
Bank overdrafts	(15,275)	1,808	(13,467)
	<u>212,557</u>	<u>27,706</u>	<u>240,263</u>
<b>Total</b>	<u>212,557</u>	<u>27,706</u>	<u>240,263</u>

The notes form part of these financial statements

NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31ST MARCH 2024

**1. ACCOUNTING POLICIES**

**Basis of preparing the financial statements**

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

**Income**

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

**Expenditure**

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

**Tangible fixed assets**

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Freehold property	- 2% on cost
Plant and machinery	- 15% on reducing balance
Computer equipment	- 33% on reducing balance

**Taxation**

The charity is exempt from corporation tax on its charitable activities.

**Fund accounting**

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

**Pension costs and other post-retirement benefits**

The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

WREXHAM AND DISTRICT CITIZENS ADVICE  
BUREAUX

NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31ST MARCH 2024

**2. DONATIONS AND LEGACIES**

	31.3.24	31.3.23
	£	£
Donations	3,100	17,281
	<u>          </u>	<u>          </u>

**3. INVESTMENT INCOME**

	31.3.24	31.3.23
	£	£
Interest receivable - trading	5	3
	<u>          </u>	<u>          </u>

**4. INCOME FROM CHARITABLE ACTIVITIES**

Included in income from charitable activities is a sum of £115,000 received from Wrexham county borough council (2023: £115,000).

**5. CHARITABLE ACTIVITIES COSTS**

		Direct Costs
		£
Staff costs		546,480
Delivery costs		54,813
Premises costs		23,875
		<u>          </u>
		<u>625,168</u>

**6. SUPPORT COSTS**

		Governance costs
		£
Other resources expended		7,966
		<u>          </u>

**7. NET INCOME/(EXPENDITURE)**

Net income/(expenditure) is stated after charging/(crediting):

	31.3.24	31.3.23
	£	£
Depreciation - owned assets	8,485	8,772
	<u>          </u>	<u>          </u>

WREXHAM AND DISTRICT CITIZENS ADVICE  
BUREAUX

NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31ST MARCH 2024

**8. TRUSTEES' REMUNERATION AND BENEFITS**

There were no trustees' remuneration or other benefits for the year ended 31st March 2024 nor for the year ended 31st March 2023.

**Trustees' expenses**

There were no trustees' expenses paid for the year ended 31st March 2024 nor for the year ended 31st March 2023.

**9. STAFF COSTS**

	31.3.24	31.3.23
	£	£
Wages and salaries	496,394	432,913
Social security costs	35,658	33,064
Other pension costs	14,428	14,115
	<u>546,480</u>	<u>480,092</u>

The average monthly number of employees during the year was as follows:

	31.3.24	31.3.23
Management & administration	3	2
Advice delivery	19	17
	<u>22</u>	<u>19</u>

No employees received emoluments in excess of £60,000.

**10. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES**

	Unrestricted funds £	Restricted funds £	Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>			
Donations and legacies	17,281	-	17,281
<b>Charitable activities</b>			
Advice & guidance	115,000	449,889	564,889
Investment income	3	-	3
<b>Total</b>	<u>132,284</u>	<u>449,889</u>	<u>582,173</u>
<b>EXPENDITURE ON</b>			
Raising funds	-	32,307	32,307
<b>Charitable activities</b>			
Staff costs	62,510	417,582	480,092
Delivery costs	33,463	-	33,463
Premises costs	21,463	5,960	27,423
Other	6,993	-	6,993
<b>Total</b>	<u>124,429</u>	<u>455,849</u>	<u>580,278</u>

WREXHAM AND DISTRICT CITIZENS ADVICE  
BUREAUX

NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31ST MARCH 2024

<b>10. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued</b>	Unrestricted funds £	Restricted funds £	Total funds £	
NET INCOME/(EXPENDITURE)	7,855	(5,960)	1,895	
 <b>RECONCILIATION OF FUNDS</b>				
Total funds brought forward	236,192	292,015	528,207	
<b>TOTAL FUNDS CARRIED FORWARD</b>	244,047	286,055	530,102	
 <b>11. TANGIBLE FIXED ASSETS</b>				
	Freehold property £	Plant and machinery £	Computer equipment £	Totals £
<b>COST</b>				
At 1st April 2023	358,328	77,467	3,788	439,583
Additions	-	96	122	218
At 31st March 2024	358,328	77,563	3,910	439,801
<b>DEPRECIATION</b>				
At 1st April 2023	13,590	70,339	3,088	87,017
Charge for year	7,167	1,074	244	8,485
At 31st March 2024	20,757	71,413	3,332	95,502
<b>NET BOOK VALUE</b>				
At 31st March 2024	337,571	6,150	578	344,299
At 31st March 2023	344,738	7,128	700	352,566
 <b>12. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR</b>				
Accrued income			31.3.24 £	31.3.23 £
Prepayments			10,021	16,775
			989	475
			11,010	17,250

WREXHAM AND DISTRICT CITIZENS ADVICE  
BUREAUX

NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31ST MARCH 2024

**13. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	31.3.24	31.3.23
	£	£
Bank loans and overdrafts (see note 14)	13,467	15,275
Social security and other taxes	9,536	8,578
Other creditors	-	1,500
Credit card	843	365
Accrued expenses	3,051	2,798
Deferred income	28,554	39,030
	<u>55,451</u>	<u>67,546</u>

**14. LOANS**

An analysis of the maturity of loans is given below:

	31.3.24	31.3.23
	£	£
Amounts falling due within one year on demand:		
Bank overdrafts	<u>13,467</u>	<u>15,275</u>

**15. MOVEMENT IN FUNDS**

	At 1.4.23	Net movement in funds	Transfers between funds	At 31.3.24
	£	£	£	£
<b>Unrestricted funds</b>				
General fund	44,047	29,446	(25,000)	48,493
Designated reserve	200,000	-	25,000	225,000
	<u>244,047</u>	<u>29,446</u>	<u>-</u>	<u>273,493</u>
<b>Restricted funds</b>				
Capital grant	286,055	(5,960)	-	280,095
	<u>530,102</u>	<u>23,486</u>	<u>-</u>	<u>553,588</u>
<b>TOTAL FUNDS</b>				
	<u>530,102</u>	<u>23,486</u>	<u>-</u>	<u>553,588</u>

WREXHAM AND DISTRICT CITIZENS ADVICE  
BUREAUX

NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31ST MARCH 2024

**15. MOVEMENT IN FUNDS - continued**

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	118,105	(88,659)	29,446
<b>Restricted funds</b>			
Acton community council	6,652	(6,652)	-
Gwersyllt community council	9,121	(9,121)	-
Rhosllanerchrugog community council	6,296	(6,296)	-
Penycae community council	6,296	(6,296)	-
Broughton community council	9,000	(9,000)	-
Single advice fund	335,004	(335,004)	-
Capital grant	-	(5,960)	(5,960)
Splash community trust	1,740	(1,740)	-
Forces 4 energy	21,903	(21,903)	-
CAB - Cost of living	13,846	(13,846)	-
Tudor Trust	42,000	(42,000)	-
NCA Energy	20,948	(20,948)	-
Guardian	28,181	(28,181)	-
Vetrans foundation	11,429	(11,429)	-
Warmer Wales	41,479	(41,479)	-
WCBC - Cost of living	20,000	(20,000)	-
	<u>573,895</u>	<u>(579,855)</u>	<u>(5,960)</u>
<b>TOTAL FUNDS</b>	<u>692,000</u>	<u>(668,514)</u>	<u>23,486</u>

**Comparatives for movement in funds**

	At 1.4.22 £	Net movement in funds £	At 31.3.23 £
<b>Unrestricted funds</b>			
General fund	36,192	7,855	44,047
Designated reserve	200,000	-	200,000
	<u>236,192</u>	<u>7,855</u>	<u>244,047</u>
<b>Restricted funds</b>			
Capital grant	292,015	(5,960)	286,055
<b>TOTAL FUNDS</b>	<u>528,207</u>	<u>1,895</u>	<u>530,102</u>

WREXHAM AND DISTRICT CITIZENS ADVICE  
BUREAUX

NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31ST MARCH 2024

**15. MOVEMENT IN FUNDS - continued**

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	132,284	(124,429)	7,855
<b>Restricted funds</b>			
Acton community council	6,522	(6,522)	-
Gwersyllt community council	8,108	(8,108)	-
Rhosllanerchrugog community council	6,221	(6,221)	-
Penycae community council	6,221	(6,221)	-
Broughton community council	9,000	(9,000)	-
Single advice fund	302,072	(302,072)	-
Capital grant	-	(5,960)	(5,960)
Moondance	34,900	(34,900)	-
Splash community trust	2,755	(2,755)	-
Forces 4 energy	30,936	(30,936)	-
CAB - Cost of living	1,154	(1,154)	-
Tudor Trust	42,000	(42,000)	-
	<u>449,889</u>	<u>(455,849)</u>	<u>(5,960)</u>
<b>TOTAL FUNDS</b>	<u>582,173</u>	<u>(580,278)</u>	<u>1,895</u>

**16. RELATED PARTY DISCLOSURES**

There were no related party transactions for the year ended 31st March 2024.

**WREXHAM AND DISTRICT CITIZENS ADVICE BUREAU**

England & Wales - Charity number 1080737

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# Accounts

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**REGISTERED COMPANY NUMBER: 03950747 (England and Wales)**  
**REGISTERED CHARITY NUMBER: 1080737**

REPORT OF THE TRUSTEES AND  
UNAUDITED FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31ST MARCH 2023  
FOR  
WREXHAM AND DISTRICT CITIZENS ADVICE  
BUREAUX

A Bell Accountancy  
25 Castle Walks  
Chirk  
LL14 5LQ

WREXHAM AND DISTRICT CITIZENS ADVICE  
BUREAUX

CONTENTS OF THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31ST MARCH 2023

	Page
Report of the Trustees	1 to 4
Independent Examiner's Report	5
Statement of Financial Activities	6
Balance Sheet	7 to 8
Cash Flow Statement	9
Notes to the Cash Flow Statement	10
Notes to the Financial Statements	11 to 17
Detailed Statement of Financial Activities	18 to 19

WREXHAM AND DISTRICT CITIZENS ADVICE  
BUREAUX

REPORT OF THE TRUSTEES  
FOR THE YEAR ENDED 31ST MARCH 2023

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31st March 2023. The trustees have adopted the provisions of 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) (effective 1 January 2019).

## **OBJECTIVES AND ACTIVITIES**

### **Objectives and aims**

The charity's objects are to promote any charitable purpose for the benefit of the community in Wrexham County Borough, by the advancement of education, the protection and preservation of health and the relief of poverty, sickness and distress.

### **Aims, Objectives, Strategies and Activities for the Year**

Wrexham & District Citizens Advice Bureaux aims to provide free, confidential, impartial and independent advice and information for the benefit of the local community, to exercise a responsible influence on the development of social policies and services and to ensure individuals do not suffer through a lack of knowledge or an inability to express their needs effectively.

In addition to the continuing provision of high-quality advisory services to the local community the primary objectives for the year were to extend the means of service provision to include telephone advice, and to establish a specialist debt advisory service staffed by appropriately qualified personnel.

To obtain the necessary funding to provide the additional services applications were made to various local and national providers of community finance. Advertisements were placed in the local press for advisory staff both as paid employees and volunteers, induction and training being provided to the extent that necessary knowledge and skills were not pre-existing.

The trustees have paid due regard to guidance issued by the Charity Commissioners in deciding what activities the charity should undertake.

The principal activity of Citizens Advice remained the provision of free, confidential, independent and impartial advice, information and counsel for members of the public. This is provided through one main bureau and several outreaches in the borough. In addition to general advice the following specialist advisory services were provided:

- Single advice fund debt specialist
- Single advice fund generalist
- Single advice fund basic income pilot
- Community council outreach service
- Warmer Wales energy project
- Forces for energy

Advisory services were provided through face-to-face consultations, telephone advice lines and various outreach services at community venues throughout the borough.

### **Significant activities**

During the year Wrexham & District Citizens Advice Bureaux worked with nearly 4,000 clients, and dealt with 19,457 different issues, recorded a total of £3,259,593 in debt matters for the community and assisted clients in maximising their income by £2,172,116. Through our work this maximised figure is income which has been brought into the County.

We are experiencing an increase in very complex cases which are taking longer to address. Issues for clients and their everyday lives are increasing, with the cost of living crisis having a severe impact. We are also spending a lot more time working with clients who are experiencing mental health problems.

Thanks to funding from Tudor Trust we were able to embark on a 3-year partnership project with Advance Brighter Futures offering an early intervention and prevention service to clients to stop the escalation into a mental health pathway.

### **Volunteers**

Wrexham & District Citizens Advice Bureaux receives help and support in the form of voluntary assistance in advising the public and administering the charity. We are very grateful to our volunteers for their time and commitment.

WREXHAM AND DISTRICT CITIZENS ADVICE  
BUREAUX

REPORT OF THE TRUSTEES  
FOR THE YEAR ENDED 31ST MARCH 2023

**FINANCIAL REVIEW**

**Financial position**

The net assets of the Wrexham Citizens Advice Bureaux at the 31st March 2023 were £530,102 (2022: £528,207). Total income for the year was £582,173 (2022: £814,558) and total expenditure for the year was £580,278 (2022: £483,870).

The charity did not have any borrowings from either providers of funding or other sources at the balance sheet date.

**Principal funding sources**

The directors extend their gratitude to Wrexham county borough council who continue to support the core operating capacity of the charity. Additionally, we thank the following for project specific funding:

- The Welsh Assembly through National Citizens Advice
- Wrexham county borough council
- Community councils- Acton, Gwersyllt, Penycae and Rhos, Broughton
- Moondance Foundation & National Grid through National Citizens Advice
- Tudor Trust
- Splash Community Trust
- Energy Redress through Citizens Advice Denbighshire

**Investment policy and objectives**

As required in its memorandum paragraph 4 in furtherance of its objects, and for no other purposes, the charity has the power to invest the monies of the charity, not immediately required for its purposes, in or upon such investments, securities or property as may be thought fit, subject nevertheless to such conditions and such consents as may for the time being be imposed or required by law.

**Reserves policy**

Under citizens advice head office membership compliance, Wrexham Citizens Advice Bureaux must maintain a level of reserves that is necessary to enable the charity to be managed efficiently and to provide a buffer. The National Citizens Advice Bureaux consider that the most appropriate level of reserves would be three to six months of expenditure.

The level of designated reserves is currently set at five months expenditure. The trustees are of the opinion that there are sufficient funds to meet the charities obligations on a fund-by-fund basis.

Allocated to bureau are transfer costs from various project sources and the Charity allocates some of this project funding allowances towards designated funds for the charity and, therefore, will meet full compliance of the citizens advice membership.

**FUTURE PLANS**

Wrexham & District Citizens Advice Bureaux aims to continually improve access to its services.

- To keep the doors open and obtain as much funding as possible.
- To fight reductions in funding from purchasers.
- To obtain new project funding and progress specialist work.
- To network more with funders and potential partners to improve the service.
- To work with Citizens Advice mandatory requirements for changes to delivery of service and increased financial monitoring, by Citizens Advice, of the bureau budgets/accounts.
- To raise enough capital to purchase the building and cover repairs we are aware of. A full survey and valuation will be completed.

**STRUCTURE, GOVERNANCE AND MANAGEMENT**

**Governing document**

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

WREXHAM AND DISTRICT CITIZENS ADVICE  
BUREAUX

REPORT OF THE TRUSTEES  
FOR THE YEAR ENDED 31ST MARCH 2023

**STRUCTURE, GOVERNANCE AND MANAGEMENT**

**Recruitment and appointment of new trustees**

Trustees, who are also directors of the company, are elected from the local community. The trustees keep its membership under annual review to ensure that there is effective representation from the local community. No other persons or bodies external to the charity were entitled to appoint persons to the trustee board.

Trustees must be a permitted person as defined by the Charities Act and of relevant skill or knowledge to the benefit of the Wrexham & District Citizens Advice Bureaux. Trustees are personally responsible for ensuring their skills and knowledge are maintained to a standard which encompasses changes in legislation impacting on the operational activities of the trust.

**Organisational structure**

The trustees who have served during the year and since the year end are set out on page 4. Trustees are subscribers to the memorandum of association and the trustees are legally responsible for the overall management and control of the Wrexham & District Citizens Advice Bureaux. They hold at least four ordinary meetings in each year.

**Decision making**

Wrexham & District Citizens Advice Bureaux is governed by its trustee board, which is responsible for setting the strategic direction of the organisation and the policy of the charity. The trustees carry the ultimate responsibility for the conduct of the bureau and for ensuring that the charity satisfies its legal and contractual obligations. Trustees meet as a minimum quarterly and delegate the day-to-day operation of the organisation to the chief executive officer. The trustee board is independent from the management. A register of members' interests is maintained at the registered office, and is available to the public.

**Induction and training of new trustees**

On appointment a newly elected trustee must have, as a minimum, read and accepted the memorandum of association and articles of association of the Wrexham & District Citizens Advice Bureaux and read, understood and accepted the duties and responsibilities of a trustee as outlined in the Charity Commissions booklets CC3 - The essential trustee: what you need to know, and CC3(a) - Responsibilities of charity trustees.

Newly elected trustees must understand in detail the ethos, vision and objectives of the Wrexham & District Citizens Advice Bureaux.

**Wider network**

Wrexham & District Citizens Advice Bureaux is a member of citizens advice, the operating name of the Citizens Advice Bureaux, which provides a framework for standards of advice and casework management as well as monitoring progress against these standards. Operating policies are independently determined by the trustee board in order to fulfil its charitable objects and comply with the national membership requirements.

**Related parties**

The Wrexham & District Citizens Advice Bureaux co-operates and liaises with a number of other advisory services, local charities and social services departments on behalf of clients. Where one of the trustees holds the position of trustee/director of another charity they may be involved in discussions regarding that other charity but not in the ultimate decision-making process (non-voting).

**Risk management**

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

**REFERENCE AND ADMINISTRATIVE DETAILS**

**Registered Company number**

03950747 (England and Wales)

**Registered Charity number**

1080737

WREXHAM AND DISTRICT CITIZENS ADVICE  
BUREAUX

REPORT OF THE TRUSTEES  
FOR THE YEAR ENDED 31ST MARCH 2023

**Registered office**

35 Grosvenor Road  
Wrexham  
LL11 1BT

**Trustees**

C Bettley Retired  
M J Davies Fire safety practitioner  
A Jones Charity worker  
J Kent Crown Servant  
A J Lewis Accountant  
H Piggott Retired  
R D Williams Solicitor  
M Davies Retired (resigned 1.4.22)  
T Taylor Businessman (resigned 18.1.23)

**Company Secretary**

E J Morton

**Independent Examiner**

A Bell  
A Bell Accountancy  
25 Castle Walks  
Chirk  
LL14 5LQ

**Bankers**

Barclays Bank plc  
51-52 Hope Street  
Wrexham  
LL11 1BB

Approved by order of the board of trustees on 22nd November 2023 and signed on its behalf by:

R D Williams - Trustee

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF  
WREXHAM AND DISTRICT CITIZENS ADVICE  
BUREAUX

**Independent examiner's report to the trustees of Wrexham and District Citizens Advice Bureaux ('the Company')**

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31st March 2023.

**Responsibilities and basis of report**

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

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

**Independent examiner's statement**

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

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

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

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

A Bell

A Bell Accountancy  
25 Castle Walks  
Chirk  
LL14 5LQ

22nd November 2023

WREXHAM AND DISTRICT CITIZENS ADVICE  
BUREAUX

STATEMENT OF FINANCIAL ACTIVITIES  
FOR THE YEAR ENDED 31ST MARCH 2023

	Notes	Unrestricted funds £	Restricted funds £	31.3.23 Total funds £	31.3.22 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>					
Donations and legacies	2	17,281	36,054	53,335	323,397
<b>Charitable activities</b>					
Advice & guidance	4	115,000	413,835	528,835	491,151
Investment income	3	3	-	3	10
<b>Total</b>		<u>132,284</u>	<u>449,889</u>	<u>582,173</u>	<u>814,558</u>
<b>EXPENDITURE ON</b>					
Raising funds	5	-	32,307	32,307	-
<b>Charitable activities</b>					
Staff costs	6	62,510	417,582	480,092	424,184
Delivery costs		33,463	-	33,463	28,024
Premises costs		21,463	5,960	27,423	25,732
Other		6,993	-	6,993	5,930
<b>Total</b>		<u>124,429</u>	<u>455,849</u>	<u>580,278</u>	<u>483,870</u>
<b>NET INCOME/(EXPENDITURE)</b>		7,855	(5,960)	1,895	330,688
<b>RECONCILIATION OF FUNDS</b>					
Total funds brought forward		236,192	292,015	528,207	197,519
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u><u>244,047</u></u>	<u><u>286,055</u></u>	<u><u>530,102</u></u>	<u><u>528,207</u></u>

The notes form part of these financial statements

WREXHAM AND DISTRICT CITIZENS ADVICE  
BUREAUX

BALANCE SHEET  
31ST MARCH 2023

	Notes	Unrestricted funds £	Restricted funds £	31.3.23 Total funds £	31.3.22 Total funds £
<b>FIXED ASSETS</b>					
Tangible assets	12	66,511	286,055	352,566	324,018
<b>CURRENT ASSETS</b>					
Debtors	13	475	16,775	17,250	10,450
Cash at bank and in hand		208,802	19,030	227,832	218,611
		<u>209,277</u>	<u>35,805</u>	<u>245,082</u>	<u>229,061</u>
<b>CREDITORS</b>					
Amounts falling due within one year	14	(31,741)	(35,805)	(67,546)	(24,872)
<b>NET CURRENT ASSETS</b>					
		<u>177,536</u>	<u>-</u>	<u>177,536</u>	<u>204,189</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>					
		<u>244,047</u>	<u>286,055</u>	<u>530,102</u>	<u>528,207</u>
<b>NET ASSETS</b>					
		<u>244,047</u>	<u>286,055</u>	<u>530,102</u>	<u>528,207</u>
<b>FUNDS</b>					
Unrestricted funds	16			244,047	236,192
Restricted funds				286,055	292,015
<b>TOTAL FUNDS</b>					
				<u>530,102</u>	<u>528,207</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31st March 2023.

The members have not required the company to obtain an audit of its financial statements for the year ended 31st March 2023 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

WREXHAM AND DISTRICT CITIZENS ADVICE  
BUREAUX

BALANCE SHEET - continued  
31ST MARCH 2023

These financial statements have been prepared in accordance with the provisions applicable to charitable companies subject to the small companies regime.

The financial statements were approved by the Board of Trustees and authorised for issue on 22nd November 2023 and were signed on its behalf by:

A J Lewis - Trustee

WREXHAM AND DISTRICT CITIZENS ADVICE  
BUREAUX

CASH FLOW STATEMENT  
FOR THE YEAR ENDED 31ST MARCH 2023

	Notes	31.3.23 £	31.3.22 £
<b>Cash flows from operating activities</b>			
Cash generated from operations	1	31,646	394,645
Interest paid		(383)	-
Net cash provided by operating activities		<u>31,263</u>	<u>394,645</u>
<b>Cash flows from investing activities</b>			
Purchase of tangible fixed assets		(37,320)	(321,128)
Interest received		3	10
Net cash used in investing activities		<u>(37,317)</u>	<u>(321,118)</u>
<b>Change in cash and cash equivalents in the reporting period</b>			
		(6,054)	73,527
<b>Cash and cash equivalents at the beginning of the reporting period</b>	2	<u>218,611</u>	<u>145,084</u>
<b>Cash and cash equivalents at the end of the reporting period</b>	2	<u><u>212,557</u></u>	<u><u>218,611</u></u>

The notes form part of these financial statements

WREXHAM AND DISTRICT CITIZENS ADVICE  
BUREAUX

NOTES TO THE CASH FLOW STATEMENT  
FOR THE YEAR ENDED 31ST MARCH 2023

**1. RECONCILIATION OF NET INCOME TO NET CASH FLOW FROM OPERATING ACTIVITIES**

	31.3.23	31.3.22
	£	£
<b>Net income for the reporting period (as per the Statement of Financial Activities)</b>	1,895	330,688
<b>Adjustments for:</b>		
Depreciation charges	8,772	8,396
Interest received	(3)	(10)
Interest paid	383	-
(Increase)/decrease in debtors	(6,800)	60,826
Increase/(decrease) in creditors	27,399	(5,255)
	<hr/>	<hr/>
<b>Net cash provided by operations</b>	<b>31,646</b>	<b>394,645</b>
	<hr/> <hr/>	<hr/> <hr/>

**2. ANALYSIS OF CASH AND CASH EQUIVALENTS**

	31.3.23	31.3.22
	£	£
Cash in hand	122	199
Notice deposits (less than 3 months)	227,710	218,412
Overdrafts included in bank loans and overdrafts falling due within one year	(15,275)	-
	<hr/>	<hr/>
<b>Total cash and cash equivalents</b>	<b>212,557</b>	<b>218,611</b>
	<hr/> <hr/>	<hr/> <hr/>

**3. ANALYSIS OF CHANGES IN NET FUNDS**

	At 1.4.22	Cash flow	At 31.3.23
	£	£	£
<b>Net cash</b>			
Cash at bank and in hand	218,611	9,221	227,832
Bank overdrafts	-	(15,275)	(15,275)
	<hr/>	<hr/>	<hr/>
	218,611	(6,054)	212,557
	<hr/>	<hr/>	<hr/>
<b>Total</b>	<b>218,611</b>	<b>(6,054)</b>	<b>212,557</b>
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31ST MARCH 2023

**1. ACCOUNTING POLICIES**

**Basis of preparing the financial statements**

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

**Income**

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

**Expenditure**

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

**Tangible fixed assets**

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Freehold property	- 2% on cost
Plant and machinery	- 15% on reducing balance
Computer equipment	- 33% on reducing balance

**Taxation**

The charity is exempt from corporation tax on its charitable activities.

**Fund accounting**

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

**Hire purchase and leasing commitments**

Rentals paid under operating leases are charged to the Statement of Financial Activities on a straight line basis over the period of the lease.

**Pension costs and other post-retirement benefits**

The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

WREXHAM AND DISTRICT CITIZENS ADVICE  
BUREAUX

NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31ST MARCH 2023

**2. DONATIONS AND LEGACIES**

	31.3.23	31.3.22
	£	£
Donations	17,281	305,397
Grants	36,054	18,000
	<u>53,335</u>	<u>323,397</u>

Grants received, included in the above, are as follows:

	31.3.23	31.3.22
	£	£
Citizens Advice Bureaux	36,054	18,000
	<u>36,054</u>	<u>18,000</u>

**3. INVESTMENT INCOME**

	31.3.23	31.3.22
	£	£
Interest receivable - trading	3	10
	<u>3</u>	<u>10</u>

**4. INCOME FROM CHARITABLE ACTIVITIES**

Included in income from charitable activities is a sum of £115,000 received from Wrexham county borough council (2022: £80,000).

**5. RAISING FUNDS**

**Other trading activities**

	31.3.23	31.3.22
	£	£
Grant allocations	32,307	-
	<u>32,307</u>	<u>-</u>

**6. CHARITABLE ACTIVITIES COSTS**

		Direct Costs £
Staff costs		480,092
Delivery costs		33,463
Premises costs		27,423
		<u>540,978</u>

WREXHAM AND DISTRICT CITIZENS ADVICE  
BUREAUX

NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31ST MARCH 2023

**7. SUPPORT COSTS**

		Governance costs
		£
Other resources expended		6,993
		<u>6,993</u>

**8. NET INCOME/(EXPENDITURE)**

Net income/(expenditure) is stated after charging/(crediting):

	31.3.23	31.3.22
	£	£
Depreciation - owned assets	8,772	8,396
Other operating leases	-	5,095
	<u>8,772</u>	<u>13,491</u>

**9. TRUSTEES' REMUNERATION AND BENEFITS**

There were no trustees' remuneration or other benefits for the year ended 31st March 2023 nor for the year ended 31st March 2022.

**Trustees' expenses**

There were no trustees' expenses paid for the year ended 31st March 2023 nor for the year ended 31st March 2022.

**10. STAFF COSTS**

	31.3.23	31.3.22
	£	£
Wages and salaries	432,913	381,039
Social security costs	33,064	30,535
Other pension costs	14,115	12,610
	<u>480,092</u>	<u>424,184</u>

The average monthly number of employees during the year was as follows:

	31.3.23	31.3.22
Management & administration	2	3
Advice delivery	17	12
	<u>19</u>	<u>15</u>

No employees received emoluments in excess of £60,000.

WREXHAM AND DISTRICT CITIZENS ADVICE  
BUREAUX

NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31ST MARCH 2023

**11. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES**

	Unrestricted funds £	Restricted funds £	Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>			
Donations and legacies	7,423	315,974	323,397
<b>Charitable activities</b>			
Advice & guidance	80,000	411,151	491,151
Investment income	10	-	10
<b>Total</b>	<u>87,433</u>	<u>727,125</u>	<u>814,558</u>
<b>EXPENDITURE ON</b>			
<b>Charitable activities</b>			
Staff costs	-	424,184	424,184
Delivery costs	23,058	4,966	28,024
Premises costs	19,772	5,960	25,732
Other	5,930	-	5,930
<b>Total</b>	<u>48,760</u>	<u>435,110</u>	<u>483,870</u>
<b>NET INCOME</b>	38,673	292,015	330,688
<b>RECONCILIATION OF FUNDS</b>			
Total funds brought forward	197,519	-	197,519
<b>TOTAL FUNDS CARRIED FORWARD</b>	<u><u>236,192</u></u>	<u><u>292,015</u></u>	<u><u>528,207</u></u>

**12. TANGIBLE FIXED ASSETS**

	Freehold property £	Plant and machinery £	Computer equipment £	Totals £
<b>COST</b>				
At 1st April 2022	321,128	77,347	3,788	402,263
Additions	37,200	120	-	37,320
At 31st March 2023	<u>358,328</u>	<u>77,467</u>	<u>3,788</u>	<u>439,583</u>
<b>DEPRECIATION</b>				
At 1st April 2022	6,423	69,080	2,742	78,245
Charge for year	7,167	1,259	346	8,772
At 31st March 2023	<u>13,590</u>	<u>70,339</u>	<u>3,088</u>	<u>87,017</u>
<b>NET BOOK VALUE</b>				
At 31st March 2023	<u><u>344,738</u></u>	<u><u>7,128</u></u>	<u><u>700</u></u>	<u><u>352,566</u></u>
At 31st March 2022	<u><u>314,705</u></u>	<u><u>8,267</u></u>	<u><u>1,046</u></u>	<u><u>324,018</u></u>

WREXHAM AND DISTRICT CITIZENS ADVICE  
BUREAUX

NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31ST MARCH 2023

<b>13. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR</b>		31.3.23	31.3.22
		£	£
Accrued income		16,775	10,000
Prepayments		475	450
		<u>17,250</u>	<u>10,450</u>
<b>14. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR</b>		31.3.23	31.3.22
		£	£
Bank loans and overdrafts (see note 15)		15,275	-
Social security and other taxes		8,578	14,931
Other creditors		1,500	-
Credit card		365	577
Pension control		-	786
Accrued expenses		2,798	3,394
Deferred income		39,030	5,184
		<u>67,546</u>	<u>24,872</u>
<b>15. LOANS</b>			
An analysis of the maturity of loans is given below:			
		31.3.23	31.3.22
		£	£
Amounts falling due within one year on demand:			
Bank overdrafts		<u>15,275</u>	<u>-</u>
<b>16. MOVEMENT IN FUNDS</b>			
		Net	
	At 1.4.22	movement	At
	£	in funds	31.3.23
<b>Unrestricted funds</b>		£	£
General fund	36,192	7,855	44,047
Designated reserve	200,000	-	200,000
	<u>236,192</u>	<u>7,855</u>	<u>244,047</u>
<b>Restricted funds</b>			
Capital grant	292,015	(5,960)	286,055
	<u>528,207</u>	<u>1,895</u>	<u>530,102</u>

WREXHAM AND DISTRICT CITIZENS ADVICE  
BUREAUX

NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31ST MARCH 2023

**16. MOVEMENT IN FUNDS - continued**

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	132,284	(124,429)	7,855
<b>Restricted funds</b>			
Acton community council	6,522	(6,522)	-
Gwersyllt community council	8,108	(8,108)	-
Rhosllanerchrugog community council	6,221	(6,221)	-
Penycae community council	6,221	(6,221)	-
Broughton community council	9,000	(9,000)	-
Single advice fund	302,072	(302,072)	-
Capital grant	-	(5,960)	(5,960)
Moondance	34,900	(34,900)	-
Splash community trust	2,755	(2,755)	-
Forces	30,936	(30,936)	-
CAB - Cost of Living	1,154	(1,154)	-
Tudor Trust	42,000	(42,000)	-
	<u>449,889</u>	<u>(455,849)</u>	<u>(5,960)</u>
<b>TOTAL FUNDS</b>	<u>582,173</u>	<u>(580,278)</u>	<u>1,895</u>

**Comparatives for movement in funds**

	At 1.4.21 £	Net movement in funds £	Transfers between funds £	At 31.3.22 £
<b>Unrestricted funds</b>				
General fund	22,519	38,673	(25,000)	36,192
Designated reserve	175,000	-	25,000	200,000
	<u>197,519</u>	<u>38,673</u>	<u>-</u>	<u>236,192</u>
<b>Restricted funds</b>				
Capital grant	-	292,015	-	292,015
	<u>197,519</u>	<u>330,688</u>	<u>-</u>	<u>528,207</u>
<b>TOTAL FUNDS</b>	<u>197,519</u>	<u>330,688</u>	<u>-</u>	<u>528,207</u>

WREXHAM AND DISTRICT CITIZENS ADVICE  
BUREAUX

NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31ST MARCH 2023

**16. MOVEMENT IN FUNDS - continued**

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	87,433	(48,760)	38,673
<b>Restricted funds</b>			
Acton community council	6,522	(6,522)	-
Gwersyllt community council	7,419	(7,419)	-
Rhosllanerchrugog community council	6,221	(6,221)	-
Penycae community council	6,221	(6,221)	-
Broughton community council	9,000	(9,000)	-
Universal credit	37,900	(37,900)	-
British gas trust	20,034	(20,034)	-
Single advice fund	293,833	(293,833)	-
Capital grant	297,975	(5,960)	292,015
Moondance	18,000	(18,000)	-
Advice limk	14,000	(14,000)	-
Splash community trust	10,000	(10,000)	-
	<u>727,125</u>	<u>(435,110)</u>	<u>292,015</u>
<b>TOTAL FUNDS</b>	<u><u>814,558</u></u>	<u><u>(483,870)</u></u>	<u><u>330,688</u></u>

**17. RELATED PARTY DISCLOSURES**

There were no related party transactions for the year ended 31st March 2023.

WREXHAM AND DISTRICT CITIZENS ADVICE  
BUREAUX

DETAILED STATEMENT OF FINANCIAL ACTIVITIES  
FOR THE YEAR ENDED 31ST MARCH 2023

	31.3.23 £	31.3.22 £
<b>INCOME AND ENDOWMENTS</b>		
<b>Donations and legacies</b>		
Donations	17,281	305,397
Grants	36,054	18,000
	53,335	323,397
<b>Investment income</b>		
Interest receivable - trading	3	10
<b>Charitable activities</b>		
Advice services	528,835	491,151
	582,173	814,558
<b>EXPENDITURE</b>		
<b>Other trading activities</b>		
Partner payments	32,307	-
<b>Charitable activities</b>		
Wages	432,913	381,039
Social security	33,064	30,535
Pensions	14,115	12,610
Other operating leases	-	5,095
Insurance	2,313	1,995
Light, heat & water	8,741	4,832
Telephone	8,096	7,505
Postage and stationery	5,616	6,048
Sundries	137	286
Repairs & renewals	6,624	5,400
Subscriptions	8,519	7,053
Training & recruitment	3,962	694
Travel & canteen costs	5,528	4,465
Room hire	1,619	480
Cleaning & waste	959	1,507
Freehold property	7,167	6,423
Plant and machinery	1,259	1,459
Computer equipment	346	514
	540,978	477,940
<b>Support costs</b>		
<b>Governance costs</b>		
Accountancy fees	2,250	2,250
Bank charges	170	170
Carried forward	2,420	2,420

This page does not form part of the statutory financial statements

WREXHAM AND DISTRICT CITIZENS ADVICE  
BUREAUX

DETAILED STATEMENT OF FINANCIAL ACTIVITIES  
FOR THE YEAR ENDED 31ST MARCH 2023

	31.3.23	31.3.22
	£	£
<b>Governance costs</b>		
Brought forward	2,420	2,420
Bookkeeping	4,190	3,510
Interest payable	383	-
	<u>6,993</u>	<u>5,930</u>
Total resources expended	<u>580,278</u>	<u>483,870</u>
<b>Net income</b>	<u>1,895</u>	<u>330,688</u>

This page does not form part of the statutory financial statements

**WREXHAM AND DISTRICT CITIZENS ADVICE BUREAU**

England & Wales - Charity number 1080737

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# Accounts

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**REGISTERED COMPANY NUMBER: 03950747 (England and Wales)**  
**REGISTERED CHARITY NUMBER: 1080737**

REPORT OF THE TRUSTEES AND  
UNAUDITED FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31ST MARCH 2022  
FOR  
WREXHAM AND DISTRICT CITIZENS ADVICE  
BUREAUX

A Bell Accountancy  
25 Castle Walks  
Chirk  
LL14 5LQ

WREXHAM AND DISTRICT CITIZENS ADVICE  
BUREAUX

CONTENTS OF THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31ST MARCH 2022

	Page
Report of the Trustees	1 to 4
Independent Examiner's Report	5
Statement of Financial Activities	6
Balance Sheet	7 to 8
Cash Flow Statement	9
Notes to the Cash Flow Statement	10
Notes to the Financial Statements	11 to 17

WREXHAM AND DISTRICT CITIZENS ADVICE  
BUREAUX (REGISTERED NUMBER: 03950747)

REPORT OF THE TRUSTEES  
FOR THE YEAR ENDED 31ST MARCH 2022

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31st March 2022. The trustees have adopted the provisions of 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) (effective 1 January 2019).

## **OBJECTIVES AND ACTIVITIES**

### **Objectives and aims**

The charity's objects are to promote any charitable purpose for the benefit of the community in Wrexham County Borough, by the advancement of education, the protection and preservation of health and the relief of poverty, sickness and distress.

### **Aims, Objectives, Strategies and Activities for the Year**

Wrexham & District Citizens Advice Bureaux aims to provide free, confidential, impartial and independent advice and information for the benefit of the local community, to exercise a responsible influence on the development of social policies and services and to ensure individuals do not suffer through a lack of knowledge or an inability to express their needs effectively.

In addition to the continuing provision of high-quality advisory services to the local community the primary objectives for the year were to extend the means of service provision to include telephone advice, and to establish a specialist debt advisory service staffed by appropriately qualified personnel.

To obtain the necessary funding to provide the additional services applications were made to various local and national providers of community finance. Advertisements were placed in the local press for advisory staff both as paid employees and volunteers, induction and training being provided to the extent that necessary knowledge and skills were not pre-existing.

The trustees have paid due regard to guidance issued by the Charity Commissioners in deciding what activities the charity should undertake.

The principal activity of Citizens Advice remained the provision of free, confidential, independent and impartial advice, information and counsel for members of the public. This is provided through one main bureau and several outreaches in the borough. In addition to general advice the following specialist advisory services were provided:

- Single advice fund debt specialist
- Single advice fund generalist
- Community council outreach service
- British gas warmer Wales project
- Help 2 claim project
- Universal credit project

Advisory services were provided through face-to-face consultations, telephone advice lines and various outreach services at community centres throughout the borough.

### **Significant activities**

During the year Wrexham & District Citizens Advice Bureaux dealt with in excess of 19,116 enquiries, recorded a total of £3,842,402 in debt matters for the community and assisted clients in maximising their income by £3,999,102 in benefit applications. Through our work this maximised figure is income which has been brought into the County.

These figures are based on a year of very complex cases which are taking longer to address. Issues for clients and their everyday lives are increasing and we are having to spend a lot more time working with mental health clients.

### **Volunteers**

Wrexham & District Citizens Advice Bureaux receives help and support in the form of voluntary assistance in advising the public and administering the charity.

WREXHAM AND DISTRICT CITIZENS ADVICE  
BUREAUX (REGISTERED NUMBER: 03950747)

REPORT OF THE TRUSTEES  
FOR THE YEAR ENDED 31ST MARCH 2022

**FINANCIAL REVIEW**

**Financial position**

The net assets of the Wrexham Citizens Advice Bureaux at the 31st March 2022 were £528,207 (2021: £197,519). Total income for the year was £814,558 (2021: £462,425) and total expenditure for the year was £483,870 (2021: £416,942).

The charity did not have any borrowings from either providers of funding or other sources at the balance sheet date.

**Principal funding sources**

The directors extend their gratitude to Wrexham county borough council who continue to support the core operating capacity of the charity. Additionally project specific funding was received from:-

- The Welsh Assembly through citizens advice membership office
- Wrexham county borough council
- Community councils- Acton, Gwersyllt, Penycae and Rhos
- Broughton community council
- Warmer Wales
- Universal credit

**Investment policy and objectives**

As required in its memorandum paragraph 4 in furtherance of its objects, and for no other purposes, the charity has the power to invest the monies of the charity, not immediately required for its purposes, in or upon such investments, securities or property as may be thought fit, subject nevertheless to such conditions and such consents as may for the time being be imposed or required by law.

**Reserves policy**

Under citizens advice head office membership compliance, Wrexham Citizens Advice Bureaux must maintain a level of reserves that is necessary to enable the charity to be managed efficiently and to provide a buffer. The National Citizens Advice Bureaux consider that the most appropriate level of reserves would be three to six months of expenditure.

The level of designated reserves is currently set at five months expenditure. The trustees are of the opinion that there are sufficient funds to meet the charities obligations on a fund-by-fund basis.

Allocated to bureau are transfer costs from various project sources and the Charity allocates some of this project funding allowances towards designated funds for the charity and, therefore, will meet full compliance of the citizens advice membership.

**FUTURE PLANS**

Wrexham & District Citizens Advice Bureaux aims to continually improve access to its services.

- To keep the doors open and obtain as much funding as possible.
- To fight reductions in funding from purchasers.
- To obtain new project funding and progress specialist work.
- To network more with funders and potential partners to improve the service.
- To work with Citizens Advice mandatory requirements for changes to delivery of service and increased financial monitoring, by Citizens Advice, of the bureau budgets/accounts.
- To raise enough capital to purchase the building and cover repairs we are aware of. A full survey and valuation will be completed.

**STRUCTURE, GOVERNANCE AND MANAGEMENT**

**Governing document**

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

REPORT OF THE TRUSTEES  
FOR THE YEAR ENDED 31ST MARCH 2022

## **STRUCTURE, GOVERNANCE AND MANAGEMENT**

### **Recruitment and appointment of new trustees**

Trustees, who are also directors of the company, are elected from the local community. The trustees keep its membership under annual review to ensure that there is effective representation from the local community. No other persons or bodies external to the charity were entitled to appoint persons to the trustee board.

Trustees must be a permitted person as defined by the Charities Act and of relevant skill or knowledge to the benefit of the Wrexham & District Citizens Advice Bureaux. Trustees are personally responsible for ensuring their skills and knowledge are maintained to a standard which encompasses changes in legislation impacting on the operational activities of the trust.

### **Organisational structure**

The trustees who have served during the year and since the year end are set out on page 4. Trustees are subscribers to the memorandum of association and the trustees are legally responsible for the overall management and control of the Wrexham & District Citizens Advice Bureaux. They hold at least four ordinary meetings in each year.

### **Decision making**

Wrexham & District Citizens Advice Bureaux is governed by its trustee board, which is responsible for setting the strategic direction of the organisation and the policy of the charity. The trustees carry the ultimate responsibility for the conduct of the bureau and for ensuring that the charity satisfies its legal and contractual obligations. Trustees meet as a minimum quarterly and delegate the day-to-day operation of the organisation to the chief executive officer. The trustee board is independent from the management. A register of members' interests is maintained at the registered office, and is available to the public.

### **Induction and training of new trustees**

On appointment a newly elected trustee must have, as a minimum, read and accepted the memorandum of association and articles of association of the Wrexham & District Citizens Advice Bureaux and read, understood and accepted the duties and responsibilities of a trustee as outlined in the Charity Commissions booklets CC3 - The essential trustee: what you need to know, and CC3(a) - Responsibilities of charity trustees.

Newly elected trustees must understand in detail the ethos, vision and objectives of the Wrexham & District Citizens Advice Bureaux.

### **Wider network**

Wrexham & District Citizens Advice Bureaux is a member of citizens advice, the operating name of the Citizens Advice Bureaux, which provides a framework for standards of advice and casework management as well as monitoring progress against these standards. Operating policies are independently determined by the trustee board in order to fulfil its charitable objects and comply with the national membership requirements.

### **Related parties**

The Wrexham & District Citizens Advice Bureaux co-operates and liaises with a number of other advisory services, local charities and social services departments on behalf of clients. Where one of the trustees holds the position of trustee/director of another charity they may be involved in discussions regarding that other charity but not in the ultimate decision-making process (non-voting).

### **Risk management**

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

## **REFERENCE AND ADMINISTRATIVE DETAILS**

### **Registered Company number**

03950747 (England and Wales)

### **Registered Charity number**

1080737

WREXHAM AND DISTRICT CITIZENS ADVICE  
BUREAUX (REGISTERED NUMBER: 03950747)

REPORT OF THE TRUSTEES  
FOR THE YEAR ENDED 31ST MARCH 2022

**Registered office**

35 Grosvenor Road  
Wrexham  
LL11 1BT

**Trustees**

C Bettley Retired  
M J Davies Fire safety practitioner  
M Davies Retired (resigned 1.4.22)  
G Forrester Retired (resigned 14.5.21)  
A Jones Charity worker  
J Kent Crown Servant  
A J Lewis Accountant  
H Piggott Retired  
T Taylor Businessman  
R D Williams Solicitor

**Company Secretary**

G C Roberts

**Independent Examiner**

A Bell  
FCCA  
A Bell Accountancy  
25 Castle Walks  
Chirk  
LL14 5LQ

**Bankers**

Barclays Bank plc  
51-52 Hope Street  
Wrexham  
LL11 1BB

Approved by order of the board of trustees on 14th December 2022 and signed on its behalf by:

R D Williams - Trustee

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF  
WREXHAM AND DISTRICT CITIZENS ADVICE  
BUREAUX

**Independent examiner's report to the trustees of Wrexham and District Citizens Advice Bureaux ('the Company')**

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31st March 2022.

**Responsibilities and basis of report**

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

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

**Independent examiner's statement**

Since your charity's gross income exceeded £250,000 your examiner must be a member of a listed body. I can confirm that I am qualified to undertake the examination because I am a registered member of FCCA which is one of the listed bodies.

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

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

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

A Bell  
FCCA  
A Bell Accountancy  
25 Castle Walks  
Chirk  
LL14 5LQ

14th December 2022

WREXHAM AND DISTRICT CITIZENS ADVICE  
BUREAUX

STATEMENT OF FINANCIAL ACTIVITIES  
FOR THE YEAR ENDED 31ST MARCH 2022

	Notes	Unrestricted funds £	Restricted funds £	31.3.22 Total funds £	31.3.21 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>					
Donations and legacies	2	7,423	315,974	323,397	12,684
<b>Charitable activities</b>					
Advice & guidance		80,000	411,151	491,151	449,734
Investment income	3	10	-	10	7
<b>Total</b>		<u>87,433</u>	<u>727,125</u>	<u>814,558</u>	<u>462,425</u>
<b>EXPENDITURE ON</b>					
<b>Charitable activities</b>					
Staff costs	5	-	424,184	424,184	341,257
Delivery costs		23,058	4,966	28,024	25,679
Premises costs		19,772	5,960	25,732	42,549
Other		5,930	-	5,930	7,457
<b>Total</b>		<u>48,760</u>	<u>435,110</u>	<u>483,870</u>	<u>416,942</u>
<b>NET INCOME</b>		38,673	292,015	330,688	45,483
<b>RECONCILIATION OF FUNDS</b>					
Total funds brought forward		197,519	-	197,519	152,036
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u><u>236,192</u></u>	<u><u>292,015</u></u>	<u><u>528,207</u></u>	<u><u>197,519</u></u>

The notes form part of these financial statements

WREXHAM AND DISTRICT CITIZENS ADVICE  
BUREAUX (REGISTERED NUMBER: 03950747)

BALANCE SHEET  
31ST MARCH 2022

	Notes	Unrestricted funds £	Restricted funds £	31.3.22 Total funds £	31.3.21 Total funds £
<b>FIXED ASSETS</b>					
Tangible assets	11	32,003	292,015	324,018	11,286
<b>CURRENT ASSETS</b>					
Debtors	12	10,450	-	10,450	71,276
Cash at bank and in hand		218,611	-	218,611	145,084
		<u>229,061</u>	<u>-</u>	<u>229,061</u>	<u>216,360</u>
<b>CREDITORS</b>					
Amounts falling due within one year	13	(24,872)	-	(24,872)	(30,127)
<b>NET CURRENT ASSETS</b>					
		<u>204,189</u>	<u>-</u>	<u>204,189</u>	<u>186,233</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>					
		<u>236,192</u>	<u>292,015</u>	<u>528,207</u>	<u>197,519</u>
<b>NET ASSETS</b>					
		<u>236,192</u>	<u>292,015</u>	<u>528,207</u>	<u>197,519</u>
<b>FUNDS</b>					
	14			236,192	197,519
Unrestricted funds				292,015	-
Restricted funds				<u>528,207</u>	<u>197,519</u>
<b>TOTAL FUNDS</b>					
				<u>528,207</u>	<u>197,519</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31st March 2022.

The members have not required the company to obtain an audit of its financial statements for the year ended 31st March 2022 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

WREXHAM AND DISTRICT CITIZENS ADVICE  
BUREAUX (REGISTERED NUMBER: 03950747)

BALANCE SHEET - continued  
31ST MARCH 2022

These financial statements have been prepared in accordance with the provisions applicable to charitable companies subject to the small companies regime.

The financial statements were approved by the Board of Trustees and authorised for issue on 14th December 2022 and were signed on its behalf by:

A J Lewis - Trustee

WREXHAM AND DISTRICT CITIZENS ADVICE  
BUREAUX

CASH FLOW STATEMENT  
FOR THE YEAR ENDED 31ST MARCH 2022

	Notes	31.3.22 £	31.3.21 £
<b>Cash flows from operating activities</b>			
Cash generated from operations	1	394,645	(5,131)
Net cash provided by/(used in) operating activities		<u>394,645</u>	<u>(5,131)</u>
<b>Cash flows from investing activities</b>			
Purchase of tangible fixed assets		(321,128)	(1,925)
Interest received		10	7
Net cash used in investing activities		<u>(321,118)</u>	<u>(1,918)</u>
<b>Change in cash and cash equivalents in the reporting period</b>			
		73,527	(7,049)
<b>Cash and cash equivalents at the beginning of the reporting period</b>		<u>145,084</u>	<u>152,133</u>
<b>Cash and cash equivalents at the end of the reporting period</b>		<u><u>218,611</u></u>	<u><u>145,084</u></u>

The notes form part of these financial statements

WREXHAM AND DISTRICT CITIZENS ADVICE  
BUREAUX

NOTES TO THE CASH FLOW STATEMENT  
FOR THE YEAR ENDED 31ST MARCH 2022

**1. RECONCILIATION OF NET INCOME TO NET CASH FLOW FROM OPERATING ACTIVITIES**

	31.3.22	31.3.21
	£	£
<b>Net income for the reporting period (as per the Statement of Financial Activities)</b>	330,688	45,483
<b>Adjustments for:</b>		
Depreciation charges	8,396	2,484
Interest received	(10)	(7)
Decrease/(increase) in debtors	60,826	(70,110)
(Decrease)/increase in creditors	(5,255)	17,019
	<b>394,645</b>	<b>(5,131)</b>
	<b>394,645</b>	<b>(5,131)</b>

**2. ANALYSIS OF CHANGES IN NET FUNDS**

	At 1.4.21	Cash flow	At 31.3.22
	£	£	£
<b>Net cash</b>			
Cash at bank and in hand	145,084	73,527	218,611
	145,084	73,527	218,611
	145,084	73,527	218,611
<b>Total</b>	145,084	73,527	218,611

WREXHAM AND DISTRICT CITIZENS ADVICE  
BUREAUX

NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31ST MARCH 2022

**1. ACCOUNTING POLICIES**

**Basis of preparing the financial statements**

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

**Income**

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

**Expenditure**

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

**Tangible fixed assets**

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Freehold property	- 2% on cost
Short leasehold	- The length of the lease
Plant and machinery	- 15% on reducing balance
Computer equipment	- 33% on reducing balance

**Taxation**

The charity is exempt from corporation tax on its charitable activities.

**Fund accounting**

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

**Hire purchase and leasing commitments**

Rentals paid under operating leases are charged to the Statement of Financial Activities on a straight line basis over the period of the lease.

**Pension costs and other post-retirement benefits**

The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

WREXHAM AND DISTRICT CITIZENS ADVICE  
BUREAUX

NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31ST MARCH 2022

**2. DONATIONS AND LEGACIES**

	31.3.22	31.3.21
	£	£
Donations	305,397	12,684
Grants	18,000	-
	<u>323,397</u>	<u>12,684</u>

Grants received, included in the above, are as follows:

	31.3.22	31.3.21
	£	£
Moondance	18,000	-
	<u>18,000</u>	<u>-</u>

**3. INVESTMENT INCOME**

	31.3.22	31.3.21
	£	£
Interest receivable - trading	10	7
	<u>10</u>	<u>7</u>

**4. INCOME FROM CHARITABLE ACTIVITIES**

Included in income from charitable activities is a sum of £80,000 received from Wrexham county borough council (2021: £80,000).

**5. CHARITABLE ACTIVITIES COSTS**

	Direct Costs £
Staff costs	424,184
Delivery costs	28,024
Premises costs	25,732
	<u>477,940</u>

**6. SUPPORT COSTS**

	Governance costs £
Other resources expended	5,930
	<u>5,930</u>

WREXHAM AND DISTRICT CITIZENS ADVICE  
BUREAUX

NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31ST MARCH 2022

**7. NET INCOME/(EXPENDITURE)**

Net income/(expenditure) is stated after charging/(crediting):

	31.3.22	31.3.21
	£	£
Depreciation - owned assets	8,396	2,484
Other operating leases	5,095	30,580
	<u>          </u>	<u>          </u>

**8. TRUSTEES' REMUNERATION AND BENEFITS**

There were no trustees' remuneration or other benefits for the year ended 31st March 2022 nor for the year ended 31st March 2021.

**Trustees' expenses**

There were no trustees' expenses paid for the year ended 31st March 2022 nor for the year ended 31st March 2021.

**9. STAFF COSTS**

	31.3.22	31.3.21
	£	£
Wages and salaries	381,039	308,692
Social security costs	30,535	20,106
Other pension costs	12,610	12,459
	<u>          </u>	<u>          </u>
	<u>424,184</u>	<u>341,257</u>

The average monthly number of employees during the year was as follows:

	31.3.22	31.3.21
Management	1	1
Advice delivery	12	11
Administration	2	2
	<u>          </u>	<u>          </u>
	<u>15</u>	<u>14</u>

No employees received emoluments in excess of £60,000.

**10. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES**

	Unrestricted funds £	Restricted funds £	Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>			
Donations and legacies	12,684	-	12,684
<b>Charitable activities</b>			
Advice & guidance	80,000	369,734	449,734
Investment income	7	-	7
	<u>          </u>	<u>          </u>	<u>          </u>
<b>Total</b>	<u>92,691</u>	<u>369,734</u>	<u>462,425</u>

WREXHAM AND DISTRICT CITIZENS ADVICE  
BUREAUX

NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31ST MARCH 2022

**10. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued**

	Unrestricted funds £	Restricted funds £	Total funds £
<b>EXPENDITURE ON</b>			
<b>Charitable activities</b>			
Staff costs	-	341,257	341,257
Delivery costs	-	25,679	25,679
Premises costs	39,751	2,798	42,549
Other	7,457	-	7,457
<b>Total</b>	<u>47,208</u>	<u>369,734</u>	<u>416,942</u>
<b>NET INCOME</b>	45,483	-	45,483
<b>RECONCILIATION OF FUNDS</b>			
Total funds brought forward	152,036	-	152,036
<b>TOTAL FUNDS CARRIED FORWARD</b>	<u><u>197,519</u></u>	<u><u>-</u></u>	<u><u>197,519</u></u>

**11. TANGIBLE FIXED ASSETS**

	Freehold property £	Short leasehold £	Plant and machinery £	Computer equipment £	Totals £
<b>COST</b>					
At 1st April 2021	-	23,035	77,347	3,788	104,170
Additions	321,128	-	-	-	321,128
Disposals	-	(23,035)	-	-	(23,035)
At 31st March 2022	<u>321,128</u>	<u>-</u>	<u>77,347</u>	<u>3,788</u>	<u>402,263</u>
<b>DEPRECIATION</b>					
At 1st April 2021	-	23,035	67,621	2,228	92,884
Charge for year	6,423	-	1,459	514	8,396
Eliminated on disposal	-	(23,035)	-	-	(23,035)
At 31st March 2022	<u>6,423</u>	<u>-</u>	<u>69,080</u>	<u>2,742</u>	<u>78,245</u>
<b>NET BOOK VALUE</b>					
At 31st March 2022	<u><u>314,705</u></u>	<u><u>-</u></u>	<u><u>8,267</u></u>	<u><u>1,046</u></u>	<u><u>324,018</u></u>
At 31st March 2021	<u><u>-</u></u>	<u><u>-</u></u>	<u><u>9,726</u></u>	<u><u>1,560</u></u>	<u><u>11,286</u></u>

WREXHAM AND DISTRICT CITIZENS ADVICE  
BUREAUX

NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31ST MARCH 2022

**12. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	31.3.22	31.3.21
	£	£
SAF debtor	-	67,237
Outreach debtor	-	3,629
Accrued income	10,000	-
Prepayments	450	410
	<u>10,450</u>	<u>71,276</u>

**13. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	31.3.22	31.3.21
	£	£
Social security and other taxes	14,931	5,656
Credit card	577	627
Pension control	786	-
Accrued expenses	3,394	3,252
Deferred income	5,184	20,592
	<u>24,872</u>	<u>30,127</u>

**14. MOVEMENT IN FUNDS**

	At 1.4.21	Net movement in funds	Transfers between funds	At 31.3.22
	£	£	£	£
<b>Unrestricted funds</b>				
General fund	22,519	38,673	(25,000)	36,192
Designated reserve	175,000	-	25,000	200,000
	<u>197,519</u>	<u>38,673</u>	<u>-</u>	<u>236,192</u>
<b>Restricted funds</b>				
Capital grant	-	292,015	-	292,015
	<u>197,519</u>	<u>330,688</u>	<u>-</u>	<u>528,207</u>

WREXHAM AND DISTRICT CITIZENS ADVICE  
BUREAUX

NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31ST MARCH 2022

**14. MOVEMENT IN FUNDS - continued**

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	87,433	(48,760)	38,673
<b>Restricted funds</b>			
Acton community council	6,522	(6,522)	-
Gwersyllt community council	7,419	(7,419)	-
Rhosllanerchrugog community council	6,221	(6,221)	-
Penycae community council	6,221	(6,221)	-
Broughton community council	9,000	(9,000)	-
Universal credit	37,900	(37,900)	-
British gas trust	20,034	(20,034)	-
Single advice fund	293,833	(293,833)	-
Capital grant	297,975	(5,960)	292,015
Moondance	18,000	(18,000)	-
Advice link	14,000	(14,000)	-
Splash community trust	10,000	(10,000)	-
	<u>727,125</u>	<u>(435,110)</u>	<u>292,015</u>
<b>TOTAL FUNDS</b>	<u><u>814,558</u></u>	<u><u>(483,870)</u></u>	<u><u>330,688</u></u>

**Comparatives for movement in funds**

	At 1.4.20 £	Net movement in funds £	Transfers between funds £	At 31.3.21 £
<b>Unrestricted funds</b>				
General fund	23,536	45,483	(46,500)	22,519
Designated reserve	128,500	-	46,500	175,000
	<u>152,036</u>	<u>45,483</u>	<u>-</u>	<u>197,519</u>
<b>TOTAL FUNDS</b>	<u><u>152,036</u></u>	<u><u>45,483</u></u>	<u><u>-</u></u>	<u><u>197,519</u></u>

WREXHAM AND DISTRICT CITIZENS ADVICE  
BUREAUX

NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31ST MARCH 2022

**14. MOVEMENT IN FUNDS - continued**

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	92,691	(47,208)	45,483
<b>Restricted funds</b>			
Acton community council	6,522	(6,522)	-
Gwersyllt community council	7,419	(7,419)	-
Rhosllanerchrugog community council	6,098	(6,098)	-
Penycae community council	6,098	(6,098)	-
Broughton community council	9,000	(9,000)	-
Universal credit	37,934	(37,934)	-
British gas trust	19,869	(19,869)	-
Single advice fund	276,794	(276,794)	-
	<u>369,734</u>	<u>(369,734)</u>	<u>-</u>
<b>TOTAL FUNDS</b>	<u>462,425</u>	<u>(416,942)</u>	<u>45,483</u>

**15. RELATED PARTY DISCLOSURES**

There were no related party transactions for the year ended 31st March 2022.

**WREXHAM AND DISTRICT CITIZENS ADVICE BUREAU**

England & Wales - Charity number 1080737

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# Accounts

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**REGISTERED COMPANY NUMBER: 03950747 (England and Wales)**  
**REGISTERED CHARITY NUMBER: 1080737**

REPORT OF THE TRUSTEES AND  
UNAUDITED FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31ST MARCH 2021  
FOR  
WREXHAM AND DISTRICT CITIZENS ADVICE  
BUREAUX

A Bell Accountancy  
25 Castle Walks  
Chirk  
LL14 5LQ

WREXHAM AND DISTRICT CITIZENS ADVICE  
BUREAUX

CONTENTS OF THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31ST MARCH 2021

	Page
Report of the Trustees	1 to 4
Independent Examiner's Report	5
Statement of Financial Activities	6
Balance Sheet	7
Notes to the Financial Statements	8 to 13
Detailed Statement of Financial Activities	14

WREXHAM AND DISTRICT CITIZENS ADVICE  
BUREAUX

REPORT OF THE TRUSTEES  
FOR THE YEAR ENDED 31ST MARCH 2021

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31st March 2021. The trustees have adopted the provisions of 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) (effective 1 January 2019).

**OBJECTIVES AND ACTIVITIES**

**Objectives and aims**

The charity's objects are to promote any charitable purpose for the benefit of the community in Wrexham County Borough, by the advancement of education, the protection and preservation of health and the relief of poverty, sickness and distress.

**Aims, Objectives, Strategies and Activities for the Year**

Wrexham & District Citizens Advice Bureaux aims to provide free, confidential, impartial and independent advice and information for the benefit of the local community, to exercise a responsible influence on the development of social policies and services and to ensure individuals do not suffer through a lack of knowledge or an inability to express their needs effectively.

In addition to the continuing provision of high-quality advisory services to the local community the primary objectives for the year were to extend the means of service provision to include telephone advice, and to establish a specialist debt advisory service staffed by appropriately qualified personnel.

To obtain the necessary funding to provide the additional services applications were made to various local and national providers of community finance. Advertisements were placed in the local press for advisory staff both as paid employees and volunteers, induction and training being provided to the extent that necessary knowledge and skills were not pre-existing.

The trustees have paid due regard to guidance issued by the Charity Commissioners in deciding what activities the charity should undertake.

The principal activity of Citizens Advice remained the provision of free, confidential, independent and impartial advice, information and counsel for members of the public. This is provided through one main bureau and several outreaches in the borough. In addition to general advice the following specialist advisory services were provided:

- 1 Single advice fund debt specialist
- 2 Single advice fund generalist
- 3 Community council outreach service
- 4 British gas warmer Wales project
- 5 Help 2 claim project
- 6 Universal credit project

Advisory services were provided through face-to-face consultations, telephone advice lines and various outreach services at community centres throughout the borough.

**Significant activities**

Wrexham & District Citizens Advice Bureaux dealt with in excess of 13,000 enquiries. Recorded a total figure of £1,645,797 debt matters for the community. We assisted clients in maximising their income by £2,589,523 in benefit applications. Through our work this maximised figure is income which has been brought into the County.

These figures are down based on a year of trying to survive COVID 19, with very little access to volunteers assistance and staff working well in excess of their contractual hours, albeit a lot having to work from home. Issues with clients and their everyday lives are now increasing and we are having to spend a lot more time working with mental health clients.

Client enquiries are also down as a result of not being able to provide face to face advice which most of Wrexham clients prefer.

WREXHAM AND DISTRICT CITIZENS ADVICE  
BUREAUX

REPORT OF THE TRUSTEES  
FOR THE YEAR ENDED 31ST MARCH 2021

**OBJECTIVES AND ACTIVITIES**

**Volunteers**

Wrexham & District Citizens Advice Bureaux receives help and support in the form of voluntary assistance in advising the public and administering the charity.

Due to COVID 19 we are unable to assess how much time and money has been saved through volunteer interaction, although this will be substantially lower than previous years due to the time spent in lockdown.

**FINANCIAL REVIEW**

**Financial position**

The net assets of the Wrexham Citizens Advice Bureaux at the 31st March 2021 were £197,519 (2020: £152,036). Total income for the year was £462,425 (2020: £415,662) and total expenditure for the year was £416,942 (2020: £385,549).

The charity did not have any borrowings from either providers of funding or other sources at the balance sheet date.

**Principal funding sources**

The directors extend their gratitude to Wrexham County borough council who continue to support the core operating capacity of the charity. Additionally project specific funding was received from:-

- The Welsh Assembly through citizens advice membership office
- Wrexham county borough council
- Community councils- Acton Gwersyllt Penycae and Rhos
- Broughton community council
- Warmer Wales
- Universal credit

**Investment policy and objectives**

As required in its memorandum paragraph 4 in furtherance of its objects, and for no other purposes, the charity has the power to invest the monies of the charity, not immediately required for its purposes, in or upon such investments, securities or property as may be thought fit, subject nevertheless to such conditions and such consents as may for the time being be imposed or required by law.

**Reserves policy**

Under citizens advice head office membership compliance, Wrexham Citizens Advice Bureaux must maintain a level of reserves that is necessary to enable the charity to be managed efficiently and to provide a buffer. The National Citizens Advice Bureaux consider that the most appropriate level of reserves would be three to six months of expenditure.

The level of designated reserves is currently set at five months expenditure. The trustees are of the opinion that there are sufficient funds to meet the charities obligations on a fund-by-fund basis.

Allocated to bureau are transfer costs from various project sources and the Charity allocates some of this project funding allowances towards designated funds for the charity and, therefore, will meet full compliance of the citizens advice membership.

**STRUCTURE, GOVERNANCE AND MANAGEMENT**

**Governing document**

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

WREXHAM AND DISTRICT CITIZENS ADVICE  
BUREAUX

REPORT OF THE TRUSTEES  
FOR THE YEAR ENDED 31ST MARCH 2021

**STRUCTURE, GOVERNANCE AND MANAGEMENT**

**Recruitment and appointment of new trustees**

Trustees, who are also directors of the company, are elected from the local community. The trustees keep its membership under annual review to ensure that there is effective representation from the local community. No other persons or bodies external to the charity were entitled to appoint persons to the trustee board.

Trustees must be a permitted person as defined by the Charities Act and of relevant skill or knowledge to the benefit of the Wrexham & District Citizens Advice Bureaux. Trustees are personally responsible for ensuring their skills and knowledge are maintained to a standard which encompasses changes in legislation impacting on the operational activities of the trust.

**Organisational structure**

The trustees who have served during the year and since the year end are set out on page 4. Trustees are subscribers to the memorandum of association and the trustees are legally responsible for the overall management and control of the Wrexham & District Citizens Advice Bureaux. They hold at least four ordinary meetings in each year.

**Decision making**

Wrexham & District Citizens Advice Bureaux is governed by its trustee board, which is responsible for setting the strategic direction of the organisation and the policy of the charity. The trustees carry the ultimate responsibility for the conduct of the bureau and for ensuring that the charity satisfies its legal and contractual obligations. Trustees meet as a minimum quarterly and delegate the day-to-day operation of the organisation to the chief executive officer. The trustee board is independent from the management. A register of members' interests is maintained at the registered office, and is available to the public.

**Induction and training of new trustees**

On appointment a newly elected trustee must have, as a minimum, read and accepted the memorandum of association and articles of association of the Wrexham & District Citizens Advice Bureaux and read, understood and accepted the duties and responsibilities of a trustee as outlined in the Charity Commissions booklets CC3 - The essential trustee: what you need to know, and CC3(a) - Responsibilities of charity trustees.

Newly elected trustees must understand in detail the ethos, vision and objectives of the Wrexham & District Citizens Advice Bureaux.

**Wider network**

Wrexham & District Citizens Advice Bureaux is a member of citizens advice, the operating name of the Citizens Advice Bureaux, which provides a framework for standards of advice and casework management as well as monitoring progress against these standards. Operating policies are independently determined by the trustee board in order to fulfil its charitable objects and comply with the national membership requirements.

**Related parties**

The Wrexham & District Citizens Advice Bureaux co-operates and liaises with a number of other advisory services, local charities and social services departments on behalf of clients. Where one of the trustees holds the position of trustee/director of another charity they may be involved in discussions regarding that other charity but not in the ultimate decision-making process (non-voting).

**Risk management**

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

**REFERENCE AND ADMINISTRATIVE DETAILS**

**Registered Company number**

03950747 (England and Wales)

**Registered Charity number**

1080737

WREXHAM AND DISTRICT CITIZENS ADVICE  
BUREAUX

REPORT OF THE TRUSTEES  
FOR THE YEAR ENDED 31ST MARCH 2021

**Registered office**

35 Grosvenor Road  
Wrexham  
LL11 1BT

**Trustees**

C Bettley Retired (appointed 11.1.21)  
G R Binnie Retired (resigned 8.7.20)  
M J Davies Fire safety practitioner (appointed 8.7.20)  
M Davies Retired (appointed 8.7.20)  
G Forrester Retired (resigned 14.5.21)  
W Fynn Regional Director (resigned 8.7.20)  
A Jones Charity worker (appointed 8.7.20)  
J Kent Crown Servant (appointed 8.7.20)  
A J Lewis Accountant  
H Piggott Retired (appointed 8.6.20)  
T Taylor Businessman  
R D Williams Solicitor

**Company Secretary**

G C Roberts

**Independent Examiner**

A Bell  
FCCA  
A Bell Accountancy  
25 Castle Walks  
Chirk  
LL14 5LQ

**Bankers**

Barclays Bank plc  
51-52 Hope Street  
Wrexham  
LL11 1BB

Approved by order of the board of trustees on 10th November 2021 and signed on its behalf by:

R D Williams - Trustee

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF  
WREXHAM AND DISTRICT CITIZENS ADVICE  
BUREAUX

**Independent examiner's report to the trustees of Wrexham and District Citizens Advice Bureaux ('the Company')**

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31st March 2021.

**Responsibilities and basis of report**

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

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

**Independent examiner's statement**

Since your charity's gross income exceeded £250,000 your examiner must be a member of a listed body. I can confirm that I am qualified to undertake the examination because I am a registered member of FCCA which is one of the listed bodies.

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

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

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

A Bell  
FCCA  
A Bell Accountancy  
25 Castle Walks  
Chirk  
LL14 5LQ

10th November 2021

WREXHAM AND DISTRICT CITIZENS ADVICE  
BUREAUX

STATEMENT OF FINANCIAL ACTIVITIES  
FOR THE YEAR ENDED 31ST MARCH 2021

	Notes	Unrestricted funds £	Restricted funds £	31.3.21 Total funds £	31.3.20 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>					
Donations and legacies		12,684	-	12,684	24,732
<b>Charitable activities</b>	3				
Advice & guidance		80,000	369,734	449,734	390,919
Investment income	2	7	-	7	11
<b>Total</b>		<u>92,691</u>	<u>369,734</u>	<u>462,425</u>	<u>415,662</u>
<b>EXPENDITURE ON</b>					
<b>Charitable activities</b>					
Staff costs		-	341,257	341,257	300,998
Delivery costs		-	25,679	25,679	26,097
Premises costs		39,751	2,798	42,549	52,003
Other		7,457	-	7,457	6,451
<b>Total</b>		<u>47,208</u>	<u>369,734</u>	<u>416,942</u>	<u>385,549</u>
<b>NET INCOME</b>		45,483	-	45,483	30,113
<b>RECONCILIATION OF FUNDS</b>					
<b>Total funds brought forward</b>		152,036	-	152,036	121,923
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u><u>197,519</u></u>	<u><u>-</u></u>	<u><u>197,519</u></u>	<u><u>152,036</u></u>

The notes form part of these financial statements

WREXHAM AND DISTRICT CITIZENS ADVICE  
BUREAUX

BALANCE SHEET  
31ST MARCH 2021

	Notes	Unrestricted funds £	Restricted funds £	31.3.21 Total funds £	31.3.20 Total funds £
<b>FIXED ASSETS</b>					
Tangible assets	8	11,286	-	11,286	11,845
<b>CURRENT ASSETS</b>					
Debtors	9	71,276	-	71,276	1,166
Cash at bank and in hand		145,084	-	145,084	152,133
		<u>216,360</u>	-	<u>216,360</u>	<u>153,299</u>
<b>CREDITORS</b>					
Amounts falling due within one year	10	(30,127)	-	(30,127)	(13,108)
<b>NET CURRENT ASSETS</b>					
		<u>186,233</u>	-	<u>186,233</u>	<u>140,191</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>					
		<u>197,519</u>	-	<u>197,519</u>	<u>152,036</u>
<b>NET ASSETS</b>					
		<u><u>197,519</u></u>	-	<u><u>197,519</u></u>	<u><u>152,036</u></u>
<b>FUNDS</b>					
Unrestricted funds	11			<u>197,519</u>	<u>152,036</u>
<b>TOTAL FUNDS</b>					
				<u><u>197,519</u></u>	<u><u>152,036</u></u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31st March 2021.

The members have not required the company to obtain an audit of its financial statements for the year ended 31st March 2021 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

These financial statements have been prepared in accordance with the provisions applicable to charitable companies subject to the small companies regime.

The financial statements were approved by the Board of Trustees and authorised for issue on 10th November 2021 and were signed on its behalf by:

A J Lewis - Trustee

The notes form part of these financial statements

WREXHAM AND DISTRICT CITIZENS ADVICE  
BUREAUX

NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31ST MARCH 2021

**1. ACCOUNTING POLICIES**

**Basis of preparing the financial statements**

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

**Income**

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

**Expenditure**

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

**Tangible fixed assets**

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Short leasehold	-	The length of the lease
Plant and machinery	-	15% on reducing balance
Computer equipment	-	33% on reducing balance

**Taxation**

The charity is exempt from corporation tax on its charitable activities.

**Fund accounting**

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

**Hire purchase and leasing commitments**

Rentals paid under operating leases are charged to the Statement of Financial Activities on a straight line basis over the period of the lease.

**Pension costs and other post-retirement benefits**

The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

WREXHAM AND DISTRICT CITIZENS ADVICE  
BUREAUX

NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31ST MARCH 2021

**2. INVESTMENT INCOME**

	31.3.21	31.3.20
	£	£
Interest receivable - trading	7	11
	<u>7</u>	<u>11</u>

**3. INCOME FROM CHARITABLE ACTIVITIES**

Included in income from charitable activities is a sum of £80,000 received from Wrexham County Borough Council (2020: £60,000).

**4. NET INCOME/(EXPENDITURE)**

Net income/(expenditure) is stated after charging/(crediting):

	31.3.21	31.3.20
	£	£
Depreciation - owned assets	2,484	2,233
Other operating leases	30,580	30,580
	<u>30,580</u>	<u>30,580</u>

**5. TRUSTEES' REMUNERATION AND BENEFITS**

There were no trustees' remuneration or other benefits for the year ended 31st March 2021 nor for the year ended 31st March 2020.

**Trustees' expenses**

There were no trustees' expenses paid for the year ended 31st March 2021 nor for the year ended 31st March 2020.

**6. STAFF COSTS**

The average monthly number of employees during the year was as follows:

	31.3.21	31.3.20
Management	1	1
Advice delivery	11	10
Administration	2	2
	<u>14</u>	<u>13</u>

No employees received emoluments in excess of £60,000.

WREXHAM AND DISTRICT CITIZENS ADVICE  
BUREAUX

NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31ST MARCH 2021

**7. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES**

	Unrestricted funds £	Restricted funds £	Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>			
Donations and legacies	24,732	-	24,732
<b>Charitable activities</b>			
Advice & guidance	60,000	330,919	390,919
Investment income	11	-	11
<b>Total</b>	<u>84,743</u>	<u>330,919</u>	<u>415,662</u>
<b>EXPENDITURE ON</b>			
<b>Charitable activities</b>			
Staff costs	-	300,998	300,998
Delivery costs	-	26,097	26,097
Premises costs	47,618	4,385	52,003
Other	6,451	-	6,451
<b>Total</b>	<u>54,069</u>	<u>331,480</u>	<u>385,549</u>
<b>NET INCOME/(EXPENDITURE)</b>	<u>30,674</u>	<u>(561)</u>	<u>30,113</u>
<b>RECONCILIATION OF FUNDS</b>			
<b>Total funds brought forward</b>	121,362	561	121,923
<b>TOTAL FUNDS CARRIED FORWARD</b>	<u><u>152,036</u></u>	<u><u>-</u></u>	<u><u>152,036</u></u>

**8. TANGIBLE FIXED ASSETS**

	Short leasehold £	Plant and machinery £	Computer equipment £	Totals £
<b>COST</b>				
At 1st April 2020	23,035	77,298	1,912	102,245
Additions	-	49	1,876	1,925
At 31st March 2021	<u>23,035</u>	<u>77,347</u>	<u>3,788</u>	<u>104,170</u>
<b>DEPRECIATION</b>				
At 1st April 2020	23,035	65,906	1,459	90,400
Charge for year	-	1,715	769	2,484
At 31st March 2021	<u>23,035</u>	<u>67,621</u>	<u>2,228</u>	<u>92,884</u>
<b>NET BOOK VALUE</b>				
At 31st March 2021	<u><u>-</u></u>	<u><u>9,726</u></u>	<u><u>1,560</u></u>	<u><u>11,286</u></u>
At 31st March 2020	<u><u>-</u></u>	<u><u>11,392</u></u>	<u><u>453</u></u>	<u><u>11,845</u></u>

WREXHAM AND DISTRICT CITIZENS ADVICE  
BUREAUX

NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31ST MARCH 2021

**9. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	31.3.21	31.3.20
	£	£
SAF debtor	67,237	-
Outreach debtor	3,629	-
Prepayments	410	1,166
	<u>71,276</u>	<u>1,166</u>

**10. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	31.3.21	31.3.20
	£	£
Social security and other taxes	5,656	4,639
Credit card	627	218
Accrued expenses	3,252	3,313
Deferred income	20,592	4,938
	<u>30,127</u>	<u>13,108</u>

**11. MOVEMENT IN FUNDS**

	At 1.4.20	Net movement	Transfers	At
	£	in funds	between	31.3.21
		£	funds	£
			£	
<b>Unrestricted funds</b>				
General fund	23,536	45,483	(46,500)	22,519
Designated reserve	128,500	-	46,500	175,000
	<u>152,036</u>	<u>45,483</u>	<u>-</u>	<u>197,519</u>
<b>TOTAL FUNDS</b>	<u>152,036</u>	<u>45,483</u>	<u>-</u>	<u>197,519</u>

Net movement in funds, included in the above are as follows:

	Incoming resources	Resources expended	Movement in funds
	£	£	£
<b>Unrestricted funds</b>			
General fund	92,691	(47,208)	45,483
<b>Restricted funds</b>			
Acton community council	6,522	(6,522)	-
Gwersyllt community council	7,419	(7,419)	-
Rhosllanerchrugog community council	6,098	(6,098)	-
Penycae community council	6,098	(6,098)	-
Broughton community council	9,000	(9,000)	-
Universal credit	37,934	(37,934)	-
British gas trust	19,869	(19,869)	-
Single advice fund	276,794	(276,794)	-
	<u>369,734</u>	<u>(369,734)</u>	<u>-</u>
<b>TOTAL FUNDS</b>	<u>462,425</u>	<u>(416,942)</u>	<u>45,483</u>

WREXHAM AND DISTRICT CITIZENS ADVICE  
BUREAUX

NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31ST MARCH 2021

**11. MOVEMENT IN FUNDS - continued**

**Comparatives for movement in funds**

	At 1.4.19 £	Net movement in funds £	Transfers between funds £	At 31.3.20 £
<b>Unrestricted funds</b>				
General fund	45,112	30,674	(52,250)	23,536
Designated reserve	76,250	-	52,250	128,500
	<u>121,362</u>	<u>30,674</u>	<u>-</u>	<u>152,036</u>
<b>Restricted funds</b>				
Communities first	561	(561)	-	-
	<u>121,923</u>	<u>30,113</u>	<u>-</u>	<u>152,036</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	84,743	(54,069)	30,674
<b>Restricted funds</b>			
Acton community council	6,522	(6,522)	-
Gwersyllt community council	7,419	(7,419)	-
Welsh Government - BABL	21,441	(21,441)	-
Rhosllanerchrugog community council	5,807	(5,807)	-
Penycae community council	5,807	(5,807)	-
Welsh Government - council tax take up	32,250	(32,250)	-
MASDAP	58,480	(58,480)	-
Wrexham children's campaign	15,225	(15,225)	-
Communities first	45,000	(45,561)	(561)
Broughton community council	9,000	(9,000)	-
Universal credit	34,620	(34,620)	-
British gas trust	19,707	(19,707)	-
Single advice fund	69,641	(69,641)	-
	<u>330,919</u>	<u>(331,480)</u>	<u>(561)</u>
<b>TOTAL FUNDS</b>	<u>415,662</u>	<u>(385,549)</u>	<u>30,113</u>

WREXHAM AND DISTRICT CITIZENS ADVICE  
BUREAUX

NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31ST MARCH 2021

**12. RELATED PARTY DISCLOSURES**

There were no related party transactions for the year ended 31st March 2021.

WREXHAM AND DISTRICT CITIZENS ADVICE  
BUREAUX

DETAILED STATEMENT OF FINANCIAL ACTIVITIES  
FOR THE YEAR ENDED 31ST MARCH 2021

	31.3.21 £	31.3.20 £
<b>INCOME AND ENDOWMENTS</b>		
<b>Donations and legacies</b>		
Donations	12,684	24,732
<b>Investment income</b>		
Interest receivable - trading	7	11
<b>Charitable activities</b>		
Advice services	449,734	390,919
<b>Total incoming resources</b>	462,425	415,662
 <b>EXPENDITURE</b>		
<b>Charitable activities</b>		
Wages	308,692	273,469
Social security	20,106	18,234
Pensions	12,459	9,295
Other operating leases	30,580	30,580
Insurance	2,013	1,539
Light, heat & water	3,889	5,247
Telephone	7,407	5,627
Postage and stationery	4,463	8,460
Sundries	169	46
Repairs & renewals	5,089	6,832
Subscriptions	7,918	5,554
Training	(790)	951
Travel costs	2,465	5,506
Room hire	334	1,405
Cleaning & waste	2,207	4,120
Plant and machinery	1,715	2,009
Computer equipment	769	224
	409,485	379,098
 <b>Support costs</b>		
<b>Governance costs</b>		
Accountancy fees	2,250	2,250
Legal fees	-	313
Bank charges	169	88
Bookkeeping	3,270	3,800
Professional fees	1,768	-
	7,457	6,451
<b>Total resources expended</b>	416,942	385,549
<b>Net income</b>	45,483	30,113

This page does not form part of the statutory financial statements