

**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
- Warner 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.

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

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>	5				
Staff costs		-	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				
Unrestricted funds				236,192	197,519
Restricted funds				292,015	-
<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>		<u>73,527</u>	<u>(7,049)</u>
<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>Net cash provided by/(used in) operations</b>	<u>394,645</u>	<u>(5,131)</u>

**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
	<u>145,084</u>	<u>73,527</u>	<u>218,611</u>
<b>Total</b>	<u>145,084</u>	<u>73,527</u>	<u>218,611</u>

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 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>197,519</u>	<u>-</u>	<u>197,519</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>314,705</u>	<u>-</u>	<u>8,267</u>	<u>1,046</u>	<u>324,018</u>
At 31st March 2021	<u>-</u>	<u>-</u>	<u>9,726</u>	<u>1,560</u>	<u>11,286</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>-</u>	<u>292,015</u>	<u>-</u>	<u>292,015</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 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>814,558</u>	<u>(483,870)</u>	<u>330,688</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>152,036</u>	<u>45,483</u>	<u>-</u>	<u>197,519</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.