

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

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FOR THE YEAR ENDED 31ST MARCH 2023

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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
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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, Penrycae 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 £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	17,281	36,054	53,335	323,397
Charitable activities	4				
Advice & guidance		115,000	413,835	528,835	491,151
Investment income	3	3	-	3	10
Total		<u>132,284</u>	<u>449,889</u>	<u>582,173</u>	<u>814,558</u>
EXPENDITURE ON					
Raising funds	5	-	32,307	32,307	-
Charitable activities	6				
Staff costs		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
Total		<u>124,429</u>	<u>455,849</u>	<u>580,278</u>	<u>483,870</u>
NET INCOME/(EXPENDITURE)		7,855	(5,960)	1,895	330,688
RECONCILIATION OF FUNDS					
Total funds brought forward		236,192	292,015	528,207	197,519
TOTAL FUNDS CARRIED FORWARD		<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 £
FIXED ASSETS					
Tangible assets	12	66,511	286,055	352,566	324,018
CURRENT ASSETS					
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>
CREDITORS					
Amounts falling due within one year	14	(31,741)	(35,805)	(67,546)	(24,872)
NET CURRENT ASSETS		<u>177,536</u>	<u>-</u>	<u>177,536</u>	<u>204,189</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>244,047</u>	<u>286,055</u>	<u>530,102</u>	<u>528,207</u>
NET ASSETS		<u>244,047</u>	<u>286,055</u>	<u>530,102</u>	<u>528,207</u>
FUNDS	16				
Unrestricted funds				244,047	236,192
Restricted funds				286,055	292,015
TOTAL FUNDS				<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 £
Cash flows from operating activities			
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>
Cash flows from investing activities			
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>
Change in cash and cash equivalents in the reporting period		<u>(6,054)</u>	<u>73,527</u>
Cash and cash equivalents at the beginning of the reporting period	2	<u>218,611</u>	<u>145,084</u>
Cash and cash equivalents at the end of the reporting period	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 £
Net income for the reporting period (as per the Statement of Financial Activities)	1,895	330,688
Adjustments for:		
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)
Net cash provided by operations	<u>31,646</u>	<u>394,645</u>

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)	-
Total cash and cash equivalents	<u>212,557</u>	<u>218,611</u>

3. ANALYSIS OF CHANGES IN NET FUNDS

	At 1.4.22 £	Cash flow £	At 31.3.23 £
Net cash			
Cash at bank and in hand	218,611	9,221	227,832
Bank overdrafts	-	(15,275)	(15,275)
	<u>218,611</u>	<u>(6,054)</u>	<u>212,557</u>
Total	<u>218,611</u>	<u>(6,054)</u>	<u>212,557</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 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	<u>36,054</u>	<u>18,000</u>

3. INVESTMENT INCOME

	31.3.23	31.3.22
	£	£
Interest receivable - trading	<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	<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 £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	7,423	315,974	323,397
Charitable activities			
Advice & guidance	80,000	411,151	491,151
Investment income	10	-	10
Total	<u>87,433</u>	<u>727,125</u>	<u>814,558</u>
EXPENDITURE ON			
Charitable activities			
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
Total	<u>48,760</u>	<u>435,110</u>	<u>483,870</u>
NET INCOME	38,673	292,015	330,688
RECONCILIATION OF FUNDS			
Total funds brought forward	197,519	-	197,519
TOTAL FUNDS CARRIED FORWARD	<u>236,192</u>	<u>292,015</u>	<u>528,207</u>

12. TANGIBLE FIXED ASSETS

	Freehold property £	Plant and machinery £	Computer equipment £	Totals £
COST				
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>
DEPRECIATION				
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>
NET BOOK VALUE				
At 31st March 2023	<u>344,738</u>	<u>7,128</u>	<u>700</u>	<u>352,566</u>
At 31st March 2022	<u>314,705</u>	<u>8,267</u>	<u>1,046</u>	<u>324,018</u>

WREXHAM AND DISTRICT CITIZENS ADVICE
BUREAUX

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

13. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.23	31.3.22
	£	£
Accrued income	16,775	10,000
Prepayments	475	450
	<u>17,250</u>	<u>10,450</u>

14. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	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>

15. LOANS

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>

16. MOVEMENT IN FUNDS

	At 1.4.22	Net movement in funds	At 31.3.23
	£	£	£
Unrestricted funds			
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>
Restricted funds			
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 £
Unrestricted funds			
General fund	132,284	(124,429)	7,855
Restricted funds			
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>
TOTAL FUNDS	<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 £
Unrestricted funds				
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>
Restricted funds				
Capital grant	-	292,015	-	292,015
TOTAL FUNDS	<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 £
Unrestricted funds			
General fund	87,433	(48,760)	38,673
Restricted funds			
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>
TOTAL FUNDS	<u>814,558</u>	<u>(483,870)</u>	<u>330,688</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 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	17,281	305,397
Grants	36,054	18,000
	<hr/> 53,335	<hr/> 323,397
Investment income		
Interest receivable - trading	3	10
Charitable activities		
Advice services	528,835	491,151
Total incoming resources	<hr/> 582,173	<hr/> 814,558
EXPENDITURE		
Other trading activities		
Partner payments	32,307	-
Charitable activities		
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
	<hr/> 540,978	<hr/> 477,940
Support costs		
Governance costs		
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 £
Governance costs		
Brought forward	2,420	2,420
Bookkeeping	4,190	3,510
Interest payable	383	-
	<hr/> 6,993	<hr/> 5,930
Total resources expended	<hr/> 580,278	<hr/> 483,870
Net income	<hr/> <hr/> 1,895	<hr/> <hr/> 330,688

This page does not form part of the statutory financial statements