

Charity registration number 1088651

Company registration number 04259550 (England and Wales)

KIRKLEES CITIZENS ADVICE & LAW CENTRE
ANNUAL REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024

KIRKLEES CITIZENS ADVICE & LAW CENTRE

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Umar Shafat (Chair) M Maqsood (Treasurer) A Hinton C M McKenna L Reilly N J Woodhead	(Appointed 2 October 2023)
Secretary	N Whittingham	
Senior management	Nick Whittingham Lesley Kaye Olivia Sykes Lynne Howarth	Chief Executive Operations Manager Communications Manager HR Manager
Charity number	1088651	
Company number	04259550	
Auditor	BK Plus Audit Limited 52 St Johns Lane Halifax West Yorkshire England HX1 2BW	

KIRKLEES CITIZENS ADVICE & LAW CENTRE

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KIRKLEES CITIZENS ADVICE & LAW CENTRE

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)

FOR THE YEAR ENDED 31 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 31 March 2024. The trustees have adopted the provisions of the Statement of Recommended Practice (SORP) 'Accounting and Reporting by Charities' issued in March 2005.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

04259550 (England and Wales)

Registered Charity number

1088651

Registered office

Units 11-12
Empire House
Wakefield Old Road
Dewsbury
West Yorkshire
WF12 8DJ

Trustees

Umar Shafat	Chair
Mohammed Maqsood	Treasurer
Judith Priestley	(Resigned 08/07/2024)
Linda Summers	(Resigned 08/07/2024)
Lesley Reilly	
Nathan James Woodhead	
Nicholas Guy Linfoot	(Resigned 18/07/2023)
Carol May McKenna	
Annie Hinton	(Appointed 02/10/2023)

Company Secretary

Nick Whittingham

Auditors

BK Plus Audit Limited
Statutory Auditor Chartered Accountants
52 St Johns Lane
Halifax
West Yorkshire
HX1 2BW

Bankers

CAF Bank Ltd
25 Kings Hill Avenue
Kings Hill
West Malling
Kent
ME19 4JQ

Lloyds TSB
75 Commercial Street
Batley
West Yorkshire
WF17 5EQ

KIRKLEES CITIZENS ADVICE & LAW CENTRE

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

REFERENCE AND ADMINISTRATIVE DETAILS

Senior Management Team

Nick Whittingham	-Chief Executive
Lesley Kaye	-Operations Manager
Olivia Sykes	-Communications Manager
Lynne Howarth	-HR Manager

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

Kirklees Citizens Advice & Law Centre is a charitable company limited by guarantee, incorporated on 26 July 2001 and registered as a charity on 28 September 2001. The governing documents are the Memorandum and Articles of Association. The organisation was previously called South Kirklees Citizens Advice Bureau, then Kirklees Citizens Advice and was originally established in 1936.

Recruitment and appointment of new trustees

Trustee Board Members are recruited and appointed by an open procedure. Newly appointed trustees are provided with a comprehensive induction to Kirklees Citizens Advice & Law Centre through provision of training courses and mentoring by established trustees. Ongoing training is offered to fulfil their roles.

Organisational structure

Kirklees Citizens Advice & Law Centre 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 organisation and for ensuring that it satisfies its legal and contractual obligations. Full trustee board meetings are held at least 6 times each year as well as an annual strategy day. Separate finance, risk, staffing and campaigns subcommittee meetings are held during the year. Day to day operation of the organisation is delegated to the senior management team.

The trustee board is independent from the senior management team. A register of trustee board member's interests is held at the registered office and is available to the public.

Kirklees Law Centre became a wholly owned subsidiary of Kirklees Citizens Advice & Law Centre on 1st April 2014 and merged fully within Kirklees Citizens Advice & Law Centre on 31st March 2019.

Related parties

Kirklees Citizens Advice & Law Centre is a member of Citizens Advice, the operating name of the National Association of Citizens Advice Bureaux, which provides a framework for standards of advice and casework management as well as monitoring progress against these standards.

Kirklees Citizens Advice & Law Centre is a member of the Law Centres Network [LCN], the operating name of the Law Centres Federation, which is the umbrella organisation for Law Centres in England and Wales.

Operating policies are independently determined by the trustee board of Kirklees Citizens Advice in order to fulfil its charitable objectives and comply with the national membership requirements of Citizens Advice and LCN.

The organisation also co-operates with a number of other advice services, local charities and statutory organisations on behalf of its clients. Where a trustee is also a member of another organisation, they may be involved in discussions involving that organisation, but not in the ultimate decision making process.

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.

The organisation has a Risk Assessment and Contingency Planning policy. All risks are assessed on a quarterly basis. New or increased risks are assessed as they are identified. Actions are taken to mitigate any significant risks. This includes policies to ensure the health and safety of staff, volunteers and clients.

KIRKLEES CITIZENS ADVICE & LAW CENTRE

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

OBJECTIVES AND ACTIVITIES

Objectives and aims

The objectives of the organisation were amended with the permission of the Charity Commission on 21 January 2009.

These are:

"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 Kirklees and surrounding areas."

Achievements and performance

Charitable activities

The principal activities carried out by the organisation during the year were:

As the Lead Body:

- Management of subcontracts with Fusion Housing
- Monitoring own and subcontractors' performance and reporting to Kirklees Council
- Maintaining and developing the Advice Kirklees partnership

As a provider of services:

- Provision of a face to face generalist advice service at 1-3 Brook Street, Huddersfield
- Provision of a face to face generalist advice service at Empire House, Dewsbury
- Operating contact centre's at the above locations as part of our model of advice service delivery in Kirklees
- Provision of a telephone advice service for Kirklees
- Provision of face to face specialist debt advice at the above locations
- Provision of face to face specialist advice services across Kirklees covering the following areas of law: Asylum, Community Care, Discrimination, Employment, Housing and Welfare Benefits
- Provision of an Employment telephone advice service for Kirklees
- Provision of face to face refugee and asylum support service across Kirklees
- Provision of a Pension Wise service in Partnership with Citizens Advice Manchester and Citizens Advice Wigan (funded by HM Treasury)
- Provision of a face to face and telephone service to support applicants to the EU Settlement Scheme
- Provision of a range of community projects, including outreach advice at community venues across Kirklees.
- Provision of training and supervision for discrimination and asylum casework services in North Yorkshire
- Referral and signposting of clients to other advice providers and support agencies

Volunteers play a role in the delivery of advice services and also contribute to the administration of the organisation.

The organisation produced an Annual Report for the year to March 2021 which provides further detail on the charitable activities carried out, and proposes to produce an updated report for the year to March 2024.

KIRKLEES CITIZENS ADVICE & LAW CENTRE

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

Public benefit

We have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing our aims and objectives and in planning our future activities. In particular, the trustees consider how planned activities will contribute to the aims and objectives they have set. Our main beneficiaries are people living in Kirklees who are experiencing poverty, deprivation, social exclusion, disability and ill-health. The services we deliver online, by telephone and face to face are designed to provide information and advice to enable beneficiaries to understand their rights and entitlements and to provide practical support to enable them to access and enforce those rights and entitlements. The majority of our work relates to social welfare law and, in particular, welfare benefits and debt. Our services also provide direct connections to other advice and support services delivered by our partner statutory and voluntary sector agencies where these provide more appropriate assistance.

Success is measured by:

- Overall, the organisation has assisted 42,728 people during 2023-24. The number of people assisted compares very favourably to similar organisations in the sector. We can be confident that our service is accessible, effective and good value for money and has been resilient in the face of an unprecedented crisis.
- Face to face services available in key locations across Kirklees. For the year to March 2024 we have operated a drop-in service in our contact centres but capacity is limited. We have expanded more complex face to face work by appointment.
- A telephone advice service available to people calling from Kirklees available Monday to Friday during normal office hours. In addition, a specialist employment advice service is available by telephone. We have maintained our telephone services and have added additional remote accessibility using email, chat and texting options.
- An online information service available. For this period there were 22,014 unique users of this service, around the same as the previous year.
- Data calculating outcomes of our main services in relation to welfare benefits and debt. For the year to March 2024 we managed total debt to a value of £8.6 million, and supported new benefit entitlement to a value of £8.8 million.
- Data for client satisfaction which demonstrates that, for the year to March 2024, 98% of clients were happy or very happy with the service they received.
- External independent quality audit by a range of respected bodies has validated the quality of our systems and procedures and of the advice we provide. We have maintained all accreditations. Assessment by Citizens Advice rated us at the highest level across all areas. Peer review of our Legal Aid asylum work gave a rare rating of 1 (Outstanding) for the quality of specialist advice.

KIRKLEES CITIZENS ADVICE & LAW CENTRE

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

Financial review

Reserves policy

Reserves are defined as assets less liabilities. For the purposes of the reserves policy, fixed assets, non-cash assets such as work in progress, and pension liability are excluded on the basis that they do not impact short-term liquidity. Restricted reserves are also excluded as they are ringfenced for specific purposes.

Reserves may be required in future to cover costs in the following scenarios:

- some funding is paid late
- some funding is discontinued
- to manage an unforeseen emergency
- to provide funds to explore new beneficial opportunities
- to address longer-term liabilities

The organisation policy is to retain 2 – 4 months operating costs (based on budgeted forecast for the year ahead) as reserves. Reserves will be monitored by the Trustee Board on a quarterly basis. The reserves policy will be formally reviewed by the Trustee Board on an annual basis. Strategic objectives are set to ensure the required reserves are maintained.

At 31st March 2024, the level of unrestricted reserves was £607,121, which is equivalent to 4.3 months budgeted expenditure (£1,703,712) based on the forecasts for 2024/25. The trustees have reviewed the level of reserves and have established that they are compliant with the above policy. The trustees feel that they would be able to carry on the charitable company's activities in the even of a significant drop in income.

The organisation's principal funding sources during 2023/24 are shown in note 3 and Restricted Funds are identified in Note 17. All expenditure was incurred in the furtherance of the charitable company's objectives.

Reserves and income received in advance are held in interest-bearing savings accounts with our bankers. The trustees consider it prudent to ensure that all reserves are available at short notice. This therefore precludes the use of medium and long term investments.

Charity:

The income for the year to 31 March 2024 totals £1,752,974 (2023: £1,595,278). Expenditure for the year totals £1,760,329 (2023: £1,606,574).

The unrestricted funds show a deficit for the year, after transfers, of (£7,355) (2023: surplus £223,704) with unrestricted funds at the year end totalling £895,849 (2023: £903,204). The restricted fund balances were £Nil (2023: £Nil).

Adjustments for actuarial losses on defined benefit pension schemes are a net gain of £Nil for the year, in relation to the scheme for Kirklees Citizens Advice & Law Centre. The trustees have followed the guidance of FRS17 in these financial statements and have obtained a professional valuation of the defined benefit scheme. The FRS17 valuation shows a surplus, as against large liabilities in previous years, and the trustees have taken a prudent approach in recording a nil asset value at 31 March 2024.

KIRKLEES CITIZENS ADVICE & LAW CENTRE

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

Plans for future periods

Future plans and developments

Following a significant contraction of services during years of austerity, core funding stabilised and there has been a period of consolidation alongside exploration of new opportunities as they arise. In particular, we have been successful in retaining and increasing contracts for Legal Aid work which have allowed for development of a specialist Housing advice service initially in Kirklees and now expanded to include an outreach/remote service covering Calderdale and, more recently, the Leeds Court Duty scheme from August 2023. We have been funded for a refugee and asylum seeker support service and we will maintain core funding for this in 2024-25. We have provided assistance to people needing to apply to the EU Settlement Scheme through a project now funded to March 2025. We have also maintained skills and profile in the area of discrimination law and obtained a Legal Aid contract for this work in 2019. The latter allows for discrimination related Employment work. We identified a gap in provision relating to complex general casework, particularly where clients have multiple interconnected issues, and we obtained funding in 2023 to address that. We are mindful of development in digital technology and plan expansion of digital services, including further enhancements to our web site, advice using webchat, and potential development of apps to support advice provision.

We are acutely aware that there is a shortage of specialist social welfare lawyers and that the low level of Legal Aid funding means that it is increasingly difficult to maintain salary levels attractive to qualified legal staff. We remain committed to training new solicitors, legal executives and advice staff who can support the important areas of social welfare law we cover and we will continue to seek funding to support training of advice staff at all levels. We have put in place a long-term plan for rolling training and development of advice staff and are starting to see positive impacts from that.

PRINCIPAL RISKS AND UNCERTAINTIES

The Trustees maintain a strategic business plan which is reviewed annually and updated regularly. This contains an analysis of the various associated risks and a summary set out in an organisation risk assessment matrix. The organisational risk assessment matrix assesses potential consequences, likelihood, and impact. It also sets out policies, procedures and systems to mitigate those risks or manage any potential impact on the organisation should those risks materialise.

The principal risks and uncertainties facing the organisation include:

- Loss of key funding or failure of income streams
- Inconsistent cash-flow for Legal Aid work which is paid in arrears when cases are closed
- Low rates of pay for legal Aid work which increasingly make it difficult to sustain
- Failure to meet quality standards or regulation required by regulatory bodies
- Breach of systems relating to security of data
- Loss or failure of IT systems
- Unplanned loss of key staff
- Lack of trained advice workers, particularly at a specialist level.

KIRKLEES CITIZENS ADVICE & LAW CENTRE

STATEMENT OF TRUSTEES' RESPONSIBILITIES

FOR THE YEAR ENDED 31 MARCH 2024

The trustees, who are also the directors of Kirklees Citizens Advice & Law Centre for the purpose of company law, are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

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

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

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

In so far as the trustees are aware:

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

Approved by order of the board of trustees on 28/11/2024 and signed on its behalf by:

Mohammad Maqsood

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Mohammad Maqsood - Trustee

KIRKLEES CITIZENS ADVICE & LAW CENTRE

INDEPENDENT AUDITOR'S REPORT

TO THE TRUSTEES OF KIRKLEES CITIZENS ADVICE & LAW CENTRE

Opinion

We have audited the financial statements of Kirklees Citizens Advice & Law Centre (the 'charity') for the year ended 31 March 2024 which comprise the statement of financial activities, the balance sheet, the statement of cash flows and notes to the financial statements, including significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland* (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 March 2024 and of its incoming resources and application of resources, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

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

Conclusions relating to going concern

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

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

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

Other information

The other information comprises the information included in the annual report other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information contained within the annual report. Our opinion on the financial statements does not cover the other information and we do not express any form of assurance conclusion thereon. Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit, or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Matters on which we are required to report by exception

We have nothing to report in respect of the following matters in relation to which the Charities (Accounts and Reports) Regulations 2008 require us to report to you if, in our opinion:

- the information given in the financial statements is inconsistent in any material respect with the trustees' report; or
- sufficient accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records; or
- we have not received all the information and explanations we require for our audit.

KIRKLEES CITIZENS ADVICE & LAW CENTRE

INDEPENDENT AUDITOR'S REPORT (CONTINUED)

TO THE TRUSTEES OF KIRKLEES CITIZENS ADVICE & LAW CENTRE

Responsibilities of trustees

As explained more fully in the statement of trustees' responsibilities, the trustees, who are also the directors of the charity for the purpose of company law, are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error. In preparing the financial statements, the trustees are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

We have been appointed as auditor under section 144 of the Charities Act 2011 and report in accordance with the Act and relevant regulations made or having effect thereunder.

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

The extent to which our procedures are capable of detecting irregularities, including fraud, is detailed below.

A further description of our responsibilities is available on the Financial Reporting Council's website at: <https://www.frc.org.uk/auditorsresponsibilities>. This description forms part of our auditor's report.

KIRKLEES CITIZENS ADVICE & LAW CENTRE

INDEPENDENT AUDITOR'S REPORT (CONTINUED)

TO THE TRUSTEES OF KIRKLEES CITIZENS ADVICE & LAW CENTRE

Other matters

Our approach to identifying and assessing the risks of material misstatement in respect of irregularities, including fraud and non-compliance with laws and regulations, was as follows:

- The engagement partner ensured that the engagement team collectively had the appropriate competence, capabilities and skills to identify or recognise non-compliance with applicable laws and regulations;
- We identified the laws and regulations applicable to the company through discussions with directors and other management, and from our commercial knowledge and experience of the industry sector;
- We focused on specific laws and regulations which we considered may have a direct material effect on the financial statements or the operations of the company, including the Companies Act 2006, taxation legislation and data protection, anti-bribery, employment, environmental and health and safety legislation;
- We assessed the extent of compliance with the laws and regulations identified above through making enquiries of management and inspecting legal correspondence; and
- Ensured laws and regulations were communicated within the audit team regularly and the team remained alert to instances of non-compliance throughout the audit.

We assessed the susceptibility of the company's financial statements to material misstatement, including obtaining an understanding of how fraud might occur, by:

- Making enquiries of management as to where they considered there was a susceptibility to fraud, their knowledge of actual, suspected and alleged fraud;
- Considering the internal controls in place to mitigate risks of fraud and non-compliance with laws and regulations; and
- Understanding the design of the company's remuneration policies.

To address the risk of fraud through management bias and override of controls, we;

- Performed analytical procedures to identify any unusual or unexpected relationships;
- Tested journal entries to identify unusual transactions
- Assessed whether judgements and assumptions made in determining the accounting estimates set out in note 2 were indicative of potential bias; and
- Investigated the rationale behind significant or unusual transactions.

In response to the risks of irregularities and non-compliance with laws and regulations, we designed procedures which included, but were not limited to:

- Agreeing financial statement disclosures to underlying supporting documentation;
- Reading the minutes of meetings of those charged with governance;
- Enquiring of management as to actual and potential litigation and claims; and
- Reviewing correspondence with HMRC, relevant regulators and the company's legal advisors.

There are inherent limitations in our audit procedures described above. The more removed that laws and regulations are from the financial transactions, the less likely it is that we would become aware of non-compliance. Auditing standards also limit the audit procedures required to identify non-compliance with laws and regulations to enquiry of the directors and other management and the inspection of regulatory and legal correspondence, if any.

Material misstatements that arise due to fraud can be harder to detect than those that arise from error as they may involve deliberate concealment or collusion.

KIRKLEES CITIZENS ADVICE & LAW CENTRE

INDEPENDENT AUDITOR'S REPORT (CONTINUED)

TO THE TRUSTEES OF KIRKLEES CITIZENS ADVICE & LAW CENTRE

Use of our report

This report is made solely to the company's members, as a body, in accordance with section 391 of the Companies Act 2014. Our audit work has been undertaken so that we might state to the company's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the company and the company's members as a body, for our audit work, for this report, or for the opinions we have formed.

BK Plus Audit Limited

Chartered Accountants
Statutory Auditor

*BK Plus Audit
Limited*

2 December 2024

52 St Johns Lane
Halifax
West Yorkshire
England
HX1 2BW

BK Plus Audit Limited is eligible for appointment as auditor of the charity by virtue of its eligibility for appointment as auditor of a company under section 1212 of the Companies Act 2006.

KIRKLEES CITIZENS ADVICE & LAW CENTRE

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2024

	Notes	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £
Income from:							
<u>Charitable activities</u>							
Council and Community	3	931,208	157,067	1,088,275	742,961	154,500	897,461
Money Advice Service	3	-	222,711	222,711	-	218,124	218,124
Pension Wise	3	-	134,494	134,494	-	105,110	105,110
Legal Aid Activities	3	293,915	-	293,915	370,050	-	370,050
Investments	4	13,579	-	13,579	4,533	-	4,533
Total income		<u>1,238,702</u>	<u>514,272</u>	<u>1,752,974</u>	<u>1,117,544</u>	<u>477,734</u>	<u>1,595,278</u>
Expenditure on:							
<u>Charitable activities</u>							
Council and Community	5	922,990	158,164	1,081,154	840,619	154,867	995,486
Money Advice Service	5	-	222,315	222,315	(79,190)	218,205	139,015
Pension Wise	5	-	134,532	134,532	-	105,292	105,292
Legal Aid Activities	5	309,905	-	309,905	366,781	-	366,781
Total charitable expenditure		<u>1,232,895</u>	<u>515,011</u>	<u>1,747,906</u>	<u>1,128,210</u>	<u>478,364</u>	<u>1,606,574</u>
Other expenditure	10	12,423	-	12,423	-	-	-
Total expenditure		<u>1,245,318</u>	<u>515,011</u>	<u>1,760,329</u>	<u>1,128,210</u>	<u>478,364</u>	<u>1,606,574</u>
Net expenditure		(6,616)	(739)	(7,355)	(10,666)	(630)	(11,296)
Transfers between funds		(739)	739	-	(630)	630	-
Other recognised gains and losses:							
Actuarial gains on defined benefit pension schemes		-	-	-	235,000	-	235,000
Net movement in funds	7	(7,355)	-	(7,355)	223,704	-	223,704
Reconciliation of funds:							
Fund balances at 1 April 2023		903,204	-	903,204	679,500	-	679,500
Fund balances at 31 March 2024		<u>895,849</u>	<u>-</u>	<u>895,849</u>	<u>903,204</u>	<u>-</u>	<u>903,204</u>

KIRKLEES CITIZENS ADVICE & LAW CENTRE

STATEMENT OF FINANCIAL ACTIVITIES (CONTINUED) INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2024

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

KIRKLEES CITIZENS ADVICE & LAW CENTRE

BALANCE SHEET

AS AT 31 MARCH 2024

	Notes	2024 £	£	2023 £	£
Fixed assets					
Tangible assets	12		15,345		30,327
Current assets					
Debtors	13	421,865		408,737	
Cash at bank and in hand		565,354		615,285	
		987,219		1,024,022	
Creditors: amounts falling due within one year	15	(106,715)		(151,145)	
Net current assets			880,504		872,877
Total assets less current liabilities			895,849		903,204
Net assets excluding pension liability			895,849		903,204
The funds of the charity					
Unrestricted funds			895,849		903,204
			895,849		903,204

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 March 2024, although an audit has been carried out under section 144 of the Charities Act 2011.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

The members have not required the company to obtain an audit of its financial statements under the requirements of the Companies Act 2006, for the year in question in accordance with section 476.

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

The financial statements were approved by the trustees on 28/11/2024

Mohammad Maqsood

M Maqsood (Treasurer)
Trustee

Company registration number 04259550 (England and Wales)

KIRKLEES CITIZENS ADVICE & LAW CENTRE

STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED 31 MARCH 2024

	Notes	2024 £	£	2023 £	£
Cash flows from operating activities					
Cash (absorbed by)/generated from operations	21		(63,510)		158,949
Investing activities					
Investment income received		13,579		4,533	
Net cash generated from investing activities			13,579		4,533
Net cash used in financing activities			-		-
Net (decrease)/increase in cash and cash equivalents			(49,931)		163,482
Cash and cash equivalents at beginning of year			615,285		451,803
Cash and cash equivalents at end of year			565,354		615,285

The notes on pages 16 to 29 form part of these financial statements.

KIRKLEES CITIZENS ADVICE & LAW CENTRE

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2024

1 Accounting policies

Charity information

Kirklees Citizens Advice & Law Centre is a private company limited by guarantee incorporated in England and Wales. The registered office is .

Units 11-12
Empire House
Wakefield Old Road
Dewsbury
West Yorkshire
WF12 8DJ

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's [governing document], the Companies Act 2006, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the Charities SORP "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). The charity is a Public Benefit Entity as defined by FRS 102.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention, [modified to include the revaluation of freehold properties and to include investment properties and certain financial instruments at fair value]. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors or grantors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the charity.

1.4 Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

KIRKLEES CITIZENS ADVICE & LAW CENTRE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

1 Accounting policies

(Continued)

1.5 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, 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 classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Leasehold improvements	Over the term of the lease
Fixtures and fittings	Straight line over 4 years / 5 years
Computers	100% on cost

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

1.7 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

1.8 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1.9 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

KIRKLEES CITIZENS ADVICE & LAW CENTRE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

1 Accounting policies

(Continued)

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

1.10 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

1.11 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

KIRKLEES CITIZENS ADVICE & LAW CENTRE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

3 Income from charitable activities

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £
Council and Community						
Project income	931,208	157,067	1,088,275	711,131	154,500	865,631
Miscellaneous income	-	-	-	31,830	-	31,830
Money Advice Service						
Project income	-	222,711	222,711	-	218,124	218,124
Pension Wise						
Project income	-	134,494	134,494	-	105,110	105,110
Legal Aid Activities						
Project income	293,915	-	293,915	370,050	-	370,050
	<u>1,225,123</u>	<u>514,272</u>	<u>1,739,395</u>	<u>1,113,011</u>	<u>477,734</u>	<u>1,590,745</u>

4 Income from investments

	Unrestricted funds 2024 £	Unrestricted funds 2023 £
Interest receivable	<u>13,579</u>	<u>4,533</u>

KIRKLEES CITIZENS ADVICE & LAW CENTRE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

5 Expenditure on charitable activities

	Council and Community	Money Advice Service	Pension Wise	Legal Aid Activities	Total
	2024 £	2024 £	2024 £	2024 £	2024 £
Direct costs					
Staff costs	630,526	160,182	109,420	261,959	1,162,087
Depreciation and impairment	2,558	-	-	-	2,558
Premises costs	102,294	24,422	12,229	13,933	152,878
Office costs	109,190	27,084	9,591	12,549	158,414
Staff and volunteer costs	16,110	3,368	976	3,235	23,689
Governance	12,621	7,236	2,308	3,668	25,833
Other costs	195,901	23	8	14,561	210,493
	<u>1,069,200</u>	<u>222,315</u>	<u>134,532</u>	<u>309,905</u>	<u>1,735,952</u>
Share of support and governance costs (see note 6)					
Support	11,954	-	-	-	11,954
	<u>1,081,154</u>	<u>222,315</u>	<u>134,532</u>	<u>309,905</u>	<u>1,747,906</u>
Analysis by fund					
Unrestricted funds	922,990	-	-	309,905	1,232,895
Restricted funds	158,164	222,315	134,532	-	515,011
	<u>1,081,154</u>	<u>222,315</u>	<u>134,532</u>	<u>309,905</u>	<u>1,747,906</u>

KIRKLEES CITIZENS ADVICE & LAW CENTRE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

5 Expenditure on charitable activities					(Continued)
Previous Period:	Council and Community	Money Advice Service	Pension Wise	Legal Aid Activities	Total
	2023	2023	2023	2023	2023
	£	£	£	£	£
Direct costs					
Staff costs	621,394	77,675	73,739	313,502	1,086,310
Depreciation and impairment	10,834	-	-	-	10,834
Premises costs	71,893	27,395	17,628	14,565	131,481
Office costs	93,195	26,881	12,032	13,472	145,580
Staff and volunteer costs	15,648	2,643	-	670	18,961
Governance	7,484	4,396	1,883	6,747	20,510
Other costs	165,705	25	10	17,825	183,565
	<u>986,153</u>	<u>139,015</u>	<u>105,292</u>	<u>366,781</u>	<u>1,597,241</u>
Share of support and governance costs (see note 6)					
Support	9,333	-	-	-	9,333
	<u>995,486</u>	<u>139,015</u>	<u>105,292</u>	<u>366,781</u>	<u>1,606,574</u>
Analysis by fund					
Unrestricted funds	840,619	(79,190)	-	366,781	1,128,210
Restricted funds	154,867	218,205	105,292	-	478,364
	<u>995,486</u>	<u>139,015</u>	<u>105,292</u>	<u>366,781</u>	<u>1,606,574</u>
6 Support costs allocated to activities				2024	2023
				£	£
Governance costs				<u>11,954</u>	<u>9,333</u>
Analysed between:					
Council and Community				<u>11,954</u>	<u>9,333</u>
7 Net movement in funds				2024	2023
				£	£
The net movement in funds is stated after charging/(crediting):					
Fees payable for the audit of the charity's financial statements				10,200	9,226
Depreciation of owned tangible fixed assets				2,558	10,834
Loss on disposal of tangible fixed assets				<u>12,423</u>	<u>-</u>

KIRKLEES CITIZENS ADVICE & LAW CENTRE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

8 Trustees

None of the trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year.

During the year the charity has taken out trustees indemnity insurance, the cost shown in these accounts is £825 (2023 : £799).

9 Employees

The average monthly number of employees during the year was:

	2024 Number	2023 Number
Service staff	37	36
Administrative staff	3	6
Management	4	4
Volunteers	26	26
Total	70	72

Employment costs	2024 £	2023 £
Wages and salaries	1,003,903	930,335
Social security costs	78,666	79,190
Other pension costs	79,518	76,785
	1,162,087	1,086,310

The charity had 26 registered volunteers during the year ended 31 March 2023 but only 22 actively volunteered.

There were no employees whose annual remuneration was more than £60,000.

Remuneration of key management personnel

The remuneration of key management personnel was as follows:

	2024 £	2023 £
Aggregate compensation	160,679	151,046

KIRKLEES CITIZENS ADVICE & LAW CENTRE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

10 Other expenditure

	Unrestricted funds 2024 £	Unrestricted funds 2023 £
Net loss on disposal of tangible fixed assets	12,423	-

11 Taxation

The charity is exempt from taxation on its activities because all its income is applied for charitable purposes.

12 Tangible fixed assets

	Leasehold improvements £	Fixtures and fittings £	Computers £	Total £
Cost				
At 1 April 2023	276,474	23,286	28,089	327,849
Disposals	(74,521)	-	-	(74,521)
At 31 March 2024	201,953	23,286	28,089	253,328
Depreciation and impairment				
At 1 April 2023	246,148	23,286	28,089	297,523
Depreciation charged in the year	2,558	-	-	2,558
Eliminated in respect of disposals	(62,098)	-	-	(62,098)
At 31 March 2024	186,608	23,286	28,089	237,983
Carrying amount				
At 31 March 2024	15,345	-	-	15,345
At 31 March 2023	30,327	-	-	30,327

13 Debtors

	2024 £	2023 £
Amounts falling due within one year:		
Trade debtors	66,947	55,778
Other debtors	273,383	327,643
Prepayments and accrued income	81,535	25,316
	421,865	408,737

KIRKLEES CITIZENS ADVICE & LAW CENTRE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

14 Finance lease obligations

Future minimum lease payments due under finance leases:

	2024 £	2023 £
Within one year	(84,186)	(103,479)
Within two and five years	(208,000)	(240,186)
In over five years	(52,000)	(104,000)
	<u>(344,186)</u>	<u>(447,665)</u>

15 Creditors: amounts falling due within one year

	2024 £	2023 £
Other taxation and social security	31,825	35,862
Trade creditors	7,906	8,399
Other creditors	10,597	802
Accruals and deferred income	56,387	106,082
	<u>106,715</u>	<u>151,145</u>

16 Retirement benefit schemes

Defined contribution schemes

	2024 £	2023 £
Charge to profit or loss in respect of defined contribution schemes	<u>79,518</u>	<u>76,785</u>

KIRKLEES CITIZENS ADVICE & LAW CENTRE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

16 Retirement benefit schemes

(Continued)

Employee Benefit Obligations

The West Yorkshire Pension Fund Scheme is funded and is contracted out of the state scheme. The last tri-annual valuation of the scheme took place at 31 March 2022 and was undertaken by professionally qualified actuaries, Aon Solutions UK Ltd, using the projected unit method. The Charity has paid for a valuation of the scheme at 31 March 2024 and the figures below are based on that valuation.

The notional value of the assets of the charity's share of the scheme at 31 March 2024 was £1,206,000; the present value of liabilities was £988,000 leaving a net pension asset of £218,000 at 31 March 2024. This is not recognised in these accounts, in line with FRS 102, on the basis the asset is not recoverable by reduced contributions or refunds to the plan.

The valuation as at 31 March 2024 includes comparative year information for the Scheme as at 31 March 2023.

Contributions

The employer contributions made to the scheme during the year were £5,000 (2023 : £6,000). £Nil was unpaid at the year end.

The employers regular contributions to the Fund for the accounting period ending 31 March 2024 are estimated to be approximately £2,000.

Key assumptions

The latest actuarial valuation of the Charity's liabilities took place as at 31 March 2024. Liabilities have been estimated by the independent qualified actuary on an actuarial basis using the projected unit credit method.

The principal assumptions used by the actuary in updating the latest valuation of the Fund for FRS 17 purposes were:

	<u>31 March 2024</u>	<u>31 March 2023</u>
	(%)	(%)
Discount rate	4.80	4.70
Inflation - CPI	2.60	2.70
Pension increases	2.60	2.70
Pension accounts revaluation rate	2.60	2.70
Rate of general increase in salaries	3.85	3.95

Expected return on assets

The approximate split of assets for the Fund as a whole (based on data supplied by the Fund Administering Authority) is shown in the table below. Also shown are the assumed rates of return adopted by the Employer for the purposes of FRS 102.

The charity employs a building block approach in determining the rate of return on Fund assets. Historical markets are studied and assets with higher volatility are assumed to generate higher returns consistent with widely accepted capital market principles. The assumed rate of return on each asset class is set out within this note. The overall rate of return on assets is then derived by aggregating the expected return for each asset class over the actual asset allocation for the Fund at 31 March 2024.

	<u>31 March 2024</u>	<u>31 March 2023</u>
	(%)	(%)
Equities	79.4	80.8
Property	2.8	3.3
Government bonds	8.5	6.9
Corporate bonds	4.2	4.6
Cash	1.8	2.3
Other	3.3	2.1
Average Return / Total	100.0	100.0

KIRKLEES CITIZENS ADVICE & LAW CENTRE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

16 Retirement benefit schemes

(Continued)

Reconciliation of funded status to Balance Sheet

	Value as at 31 March 2024	Value as at 31 March 2023	
	£000's	£000's	
Fair value of assets	1,206	1,129	
Present value of funded liabilities	(988)	(989)	
Pension asset/(liability)	218	140	
Unrecognised asset due to uncertainty of recovery	(218)	(140)	
Net pension asset/(liability)	0	0	

Analysis of profit and loss charge

	Period ending 31 March 2024	Period ending 31 March 2023	
	£000's		£000's
Current service cost	15	21	
Past service cost	-	-	
Interest cost	(7)	7	
Expected return on assets	-	-	
Curtailment cost	-	-	
Settlement cost	-	-	
Expense recognised	8	28	

Changes to the present value of liabilities during the accounting period

	Period ending 31 March 2024	
	£000's	
Opening present value of liabilities	989	
Current service cost	15	
Interest cost	46	
Contributions by participants	4	
Actuarial (gains) / losses on liabilities	(41)	
Net benefits paid out	(25)	
Past service cost	0	
Net increase in liabilities from disposals and acquisitions	-	
Curtailments	-	
Settlements	-	
Closing present value of liabilities	988	

Changes to the fair value of assets during the accounting period

	Period ending 31 March 2024	
	£000's	
Opening fair value of assets	1,129	
Interest income on assets	53	
Actuarial gains / (losses) on assets	(40)	
Contributions by the employer	5	
Contributions by participants	4	
Net benefits paid out	(25)	
Net increase in assets from disposals and acquisitions	-	
Settlements	-	
Closing fair value of assets	1,206	

KIRKLEES CITIZENS ADVICE & LAW CENTRE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

17 Restricted funds

The restricted funds of the charity comprise the unexpended balances of donations and grants held on trust subject to specific conditions by donors as to how they may be used.

	At 1 April 2023 £	Incoming resources £	Resources expended £	Transfers £	At 31 March 2024 £
Money Advice Service	-	222,710	(222,316)	(394)	-
Pension Wise	-	134,494	(134,532)	38	-
EU Settlement Council	-	59,369	(60,350)	981	-
Hong Kong	-	49,605	(49,603)	(2)	-
Yorkshire Building Society	-	48,094	(48,210)	116	-
	-	514,272	(515,011)	739	-

Previous Period:	At 1 April 2022 £	Incoming resources £	Resources expended £	Transfers £	At 31 March 2023 £
Money Advice Service	-	218,124	(218,205)	81	-
Pension Wise	-	105,110	(105,292)	182	-
EU Settlement Council	-	84,500	(84,772)	272	-
Hong Kong	-	43,000	(42,956)	(44)	-
Yorkshire Building Society	-	27,000	(27,139)	139	-
	-	477,734	(478,364)	630	-

Money Advice Service

Money Advice Service to offer a specialist debt advice service.

Pension Wise

Government funded guidance service to help people understand their defined contribution pension options.

EU Settlement Council

Project to assist EU citizens to apply for settled status under the EU Settlement Scheme. Funded by Home Office.

Hong Kong

This funding stream supports bi-lingual (Cantonese) caseworker to provide advice and information to people who have come to the UK from Hong Kong and settled in the Yorkshire region.

Yorkshire Building Society

This funding provides in-person generalist advice delivered from the YBS premises in Dewsbury and Huddersfield.

Transfers between funds

The transfers between funds at the year end, represent the transfer of the balances on funding streams that either the charity has to finance from unrestricted funds or is entitled to take credit for the surplus.

KIRKLEES CITIZENS ADVICE & LAW CENTRE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

18 Unrestricted funds

The unrestricted funds of the charity comprise the unexpended balances of donations and grants which are not subject to specific conditions by donors and grantors as to how they may be used. These include designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes.

	At 1 April 2023 £	Incoming resources £	Resources expended £	Transfers £	At 31 March 2024 £
General funds	903,204	1,238,702	(1,245,318)	(739)	895,849
Previous Period:	At 1 April 2022 £	Incoming resources £	Resources expended £	Transfers £	At 31 March 2023 £
General funds	679,500	1,117,544	(1,128,210)	(630)	668,204

19 Analysis of net assets between funds

	Unrestricted funds 2024 £
At 31 March 2024:	
Tangible assets	15,345
Current assets/(liabilities)	880,504
	895,849
	Unrestricted funds 2023 £
At 31 March 2023:	
Tangible assets	30,327
Current assets/(liabilities)	872,877
	903,204

20 Related party transactions

There were no disclosable related party transactions during the year (2023 - none).

KIRKLEES CITIZENS ADVICE & LAW CENTRE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

21	Cash generated from operations	2024 £	2023 £
	(Deficit)/surplus for the year	(7,355)	(11,296)
	Adjustments for:		
	Investment income recognised in statement of financial activities	(13,579)	(4,533)
	Loss on disposal of tangible fixed assets	12,423	-
	Depreciation and impairment of tangible fixed assets	2,558	10,834
	Movements in working capital:		
	(Increase)/decrease in debtors	(13,127)	149,619
	(Decrease)/increase in creditors	(44,430)	14,325
	Cash (absorbed by)/generated from operations	(63,510)	158,949

22 Analysis of changes in net funds

The charity had no material debt during the year.

Document Activity Report

Document Sent Mon, 18 Nov 2024 15:47:03 GMT

Document Activity History

Document history shows most recent activity first

Date	Activity
Thu, 28 Nov 2024 23:14:15 GMT	Mohammad Maqsood Approved the document
Thu, 28 Nov 2024 23:11:02 GMT	Mohammad Maqsood viewed the document
Tue, 26 Nov 2024 21:10:59 GMT	Mohammad Maqsood viewed the document
Mon, 18 Nov 2024 15:52:32 GMT	Document Sent