

# CHAPELTOWN CITIZENS ADVICE BUREAU

England & Wales · Charity number 1118513

## Details

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**Status** Registered

**Legal form** Charitable company

**Company number** [05674349](#)

**Registered** 2007-03-23

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

## Contact

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**Address** Chapeltown Cab  
New Roscoe Buildings  
Cross Francis Street  
Leeds  
LS7 4BZ

**Phone** 01132622281

**Email** [info@chapeltowncab.org.uk](mailto:info@chapeltowncab.org.uk)

**Website** <https://www.citizensadvice.org.uk/local/chapeltown/>

## Activities

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**Objects:** TO PROMOTE ANY CHARITABLE PURPOSE FOR THE BENEFIT OF THE COMMUNITY IN CHAPELTOWN, HAREHILLS AND SURROUNDING AREAS OF THE CITY OF LEEDS AND THE CITY OF BRADFORD ("THE AREA OF BENEFIT") BY THE ADVANCEMENT OF EDUCATION, THE PROTECTION AND PRESERVATION OF HEALTH AND THE RELIEF OF POVERTY, SICKNESS AND DISTRESS.

**Activities:** Chapeltown CAB has a central role in tackling injustice, reducing poverty and social exclusion, and enabling people to realise their full potential. Our advice services provide the impetus for local people to understand and realise their rights. By pressing for change in social policy we help many more.

## Classification

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- **How:** Provides Advocacy/advice/information
- **What:** The Prevention Or Relief Of Poverty
- **Who:** The General Public/mankind

## Geography

- **Area of benefit:** CHAPELTOWN, HAREHILLS AND SURROUNDING AREAS OF THE CITY OF LEEDS AND THE CITY OF BRADFORD
- Bradford City
- Leeds City

## Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£671,850	£703,633	£419,571	21
2024-03-31	£674,527	£682,179	£451,354	16
2023-03-31	£614,076	£572,390	£459,006	14
2022-03-31	£859,909	£799,266	£417,320	15
2021-03-31	£0	£772,013	£356,677	18

## Trustees

Name	Role	Appointed
<b>Ismaila Jatta</b>	Chair	2019-01-22
Asghar Ali		2025-04-01
Debbie Rhodes		2025-08-09
Jane Dowson		2019-04-01
Linda Marina Lawrence Wilkes		2019-01-22
Pat Kershaw		2019-04-01
Sharon Hamilton		

**CHAPELTOWN CITIZENS ADVICE BUREAU**

England & Wales - Charity number 1118513

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# Accounts

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**Chapelton Citizens Advice Bureau**  
**Trustees Annual Report and Unaudited Financial Statements**  
**For the year ended 31<sup>st</sup> March 2025**

**Company Registration Number: 05674349 (England and Wales)**

**Charity Registration Number: 1118513 (England and Wales)**

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Reference and administrative details of the charity, its trustees and advisors for the  
year ended 31<sup>st</sup> March 2025

**Trustees:**

Paul Auber (resigned 1 November 2024)  
Nuha Ceesay (resigned 14 January 2025)  
Jane Dowson  
Sharon Hamilton  
Ismaila Jatta, Chair  
Pat Kershaw  
Linda Lawrence Wilkes  
Asghar Ali (appointed 15 January 2025)  
Debbie Rhodes (appointed 9 August 2025)

**Company Registered Number:** 05674349

**Charity Registered Number:** 1118513

**Registered Office:**

Willow House  
New Roscoe Buildings  
Cross Francis Street  
Leeds  
LS7 4BZ

**Company Secretary:**

Nicolas Morgan

**Independent Examiner:**

Bohorun & Co Ltd  
Chartered Certified Accountants & Statutory Auditors  
6 Howley Park Business Village  
Pullan Way  
Leeds  
LS27 0BZ

**Bankers:**

Unity Trust Bank PLC  
Nine Brindleyplace  
Birmingham  
B1 2HB

## **Introduction**

The Trustees present their report and the unaudited financial statements for the year ended 31st March 2025. This report incorporates the Directors' Report, as required by company law. Reference and administrative information on page 1 forms part of this report. The financial statements comply with statutory requirements, the Memorandum and Articles of Association, and the Statement of Recommended Practice (SORP) for charities preparing accounts under FRS 102.

## **Objectives and Activities**

The charity aims to provide free, impartial, independent advice for all who need it. Trustees review the aims, objectives, and activities annually to ensure alignment with the charity's purposes. This review assesses achievements, outcomes, and benefits for target groups, adhering to Charity Commission guidance on public benefit.

### **Key Focus Areas:**

- Providing advice to Leeds residents and in particular residents of Chapelton and Harehills to support public benefit.
- Adapting activities to meet changing community needs and funding circumstances.
- The principle policy of the Charity is to provide assistance to the community in order to further its objectives.
- The principle objective of the charity is for the promotion of any charitable purpose for the benefit of the community of Leeds and Bradford by the advancement of education, the protection of health and the relief of poverty and sickness and distress.
- A further objective is to exercise a responsible influence on the development of social policies and services, both locally and nationally.
- In setting objectives and planning for activities, the Trustees have given due consideration to general guidance published by the charity commission relating to public benefit and in particular to its supplementary public benefit guidance.
- The policies that have been adopted to achieve the above objective is to follow the guidelines set down by the national Citizens Advice and includes the operation of local bureau and outreach services within the geographical area.

## **Achievements and Performance**

### **2024/25 Key Developments:**

The development of a new service for Renal patients.

### **External Context:**

- Addressed challenges posed by the cost-of-living crisis and inflationary pressures though this will require addressing in the next financial year too.
- Strengthened partnerships with local organizations to maximize community impact.
- Recruitment of staff remains an issue across the sector

### Service Delivery:

The charity provides the following services:

Generalist information, Immigration and Universal Credit and Benefit advice, in person at the bureau premises or via the telephone.

Casework services for people with complex immigration problems and a similar service for welfare benefits and people with benefit appeals,

Specific targeted services for:

- ~ People on the Liver transplant pathway,
- ~ Renal patients
- ~ People with learning difficulties and their families
- ~ A welfare benefit appeals project
- ~ A service for people clinically extremely vulnerable to Covid

### Achievements and performance

We have met targets for all of our contracts and service level agreements. We have reviewed service delivery methods and created new volunteer roles to help with this.

### Generalist Service - the LAS contract

The Generalist Service offers 'assessments', signposting and information, and 'full' advice across a broad range of issues, either by telephone (Adviceline), or in person at our office.

- Clients Served:
  - 4,738 individuals
  - 16,768 issues
  - £1,062,977 financial gains for clients

### Projects - targeted casework services

- Clients Served:
  - 442 individuals
  - 1761 Issues
  - £702,033 Financial Outcomes

### Volunteer Engagement:

- Volunteers: 34 volunteers including Trustees
- Roles include initial assessors and generalist advisers.

### Strategic Plans (2025-2028)

#### Key Themes:

1. We will make it easier to get the advice that our communities need.
2. We will develop and deliver quality and effective services.
3. We will adopt a collaborative approach
4. We will be a voice in the community
5. We will develop our staff both volunteers and paid

The trustees have reviewed the risks to which the company is exposed and identified four principal requirements for the maintenance of the reserve as follows:

~ to cover for the costs of providing cover for a key employee in the event of their being on long term sick leave

~ to cover for any liabilities to finance a short term cash deficit in the event of a switch from previous funding sources to an alternative source of funds

~ to finance an orderly wind down of the company should funding be withdrawn

~ to cover the risk of an unforeseen emergency or other unexpected need for funds.

Having evaluated the costs of the identified risks, the trustees consider that a minimum reserve of £150,000 should be maintained.

The trustees have also considered whether any reserve is required to cover the following risks, and have concluded that the risks are small and no such reserve is required

~ planned commitments or designations that cannot be met by future income alone

The unrestricted funds at 31st March 2025 stood at £329,469 (2024 £287,212)

The trustees have assessed the major risks to which the Charity is exposed and are satisfied that systems are in place to mitigate exposure to the major risks.

#### Executive Pay

The trustees of the Chapelton Citizens Advice Bureau set the remuneration of the Chief Executive Officer and also approve the salaries of all other staff. Salaries are reviewed on an annual basis and are linked to the staff's skills, experience and competencies, but are necessarily limited by the Charity's ability to pay.

#### Conclusion

Despite significant challenges, CCA continued to provide and develop services for its beneficiaries. The organisation is well-positioned to enhance community services in the coming years, guided by a robust business plan and strong local partnerships.

### Future prospects

Senior managers and trustees undertake an annual review of business risks for Chapelton Citizens Advice, taking care to record all significant risks in a risk register. This is monitored throughout the year to ensure there has not been any major change to the individual risks. Consideration is given to the steps the organisation needs to take to mitigate the risk by setting down actions that can be taken to reduce the likelihood and/or the impact of a risk taking place. The principle risk identified by this process is the ongoing uncertainty of future funding for Chapelton Citizens Advice. Trustees continue to look for new funding streams and opportunities to collaborate with others to develop new projects. Chapelton Citizens Advice carries sufficient reserves to meet the obligations of the organisation should no future funding be secured, and takes steps to actively manage creditors to ensure there is a healthy cash flow in the bank.

The Trustees are satisfied that systems and procedures are in place to mitigate our exposure to the major risk

Our contract within the Leeds Advice Consortium has at least one more year to run. We anticipate the value of the contract to be reduced given the reduction in local authority funding. We will be looking to diversify our funding base in the next three years.

### Structure, governance and management

The Charity is a company limited by guarantee and operates within its memorandum and articles of association.

The trustees review the composition of the trustee body on an annual basis to ensure that there are an adequate number of trustees with relevant skills, and to allow for succession planning. When necessary, recruits to the trustee body are typically sought by nomination from members, which comprise local authorities, local community organisations and locally based individuals.

Potential recruits are asked to confirm that they have not been disqualified from acting as a trustee and are asked to consider and disclose any existing or potential conflicts of interest. The trustees are required to confirm those declarations on an annual basis.

The trustees, who are also the directors for the purpose of company law, and who served during the year were:

Paul Auber (resigned 1 November 2024)  
Nuha Ceesay (resigned 14 January 2025)  
Jane Dowson  
Sharon Hamilton  
Ismaila Jatta, Chair  
Pat Kershaw  
Linda Lawrence Wilkes  
Asghar Ali (appointed 15 January 2025)  
Debbie Rhodes (appointed 9 August 2025)

On appointment, new trustees are provided with a comprehensive induction to explain their role and responsibilities and the operations of the charity.

**Chapelton Citizens Advice Bureau**  
**Trustees' Annual Report for the Year Ended 31st March 2025**

None of the trustees has any beneficial interest in the company. All the trustees are members of the company and guarantee to contribute £1 in the event of a winding up.

The charity has taken advantage of the small companies' exemption in preparing the above report.

**Independent Examiner**

The independent examiner, Bohorun & Co Ltd, is deemed to be re-appointed under section 487(2) of the Companies Act 2006.

**Financial Review**

The income for the year amounted to £671,850 (2024 £674,527) with the expenditure amounting to £703,633 (2024 £682,179) resulting in a net loss of £31,783 (2024 £7,652 net loss).

**Statement of Trustees' Responsibilities:**

The trustees, who are also the directors of the Chapelton Citizens Advice Bureau for the purpose of company law, are responsible for preparing the Trustees and the financial statements (FS) in accordance with the applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company Law requires the trustees to prepare FS 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 FS the Trustees are required to:

- Select suitable accounting policies and then apply them consistently.
- Observe the methods and principles in the Charities SORP
- Make judgements and estimates that are reasonable and prudent.
- State whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the accounts; and
- Prepare the FS 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 accounts 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 declaration of fraud and other irregularities.


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

**Chapelton Citizens Advice Bureau  
Trustees' Annual Report for the Year Ended 31st March 2025**

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

This report has been prepared in accordance with the provisions applicable to companies subject to the small companies' regime of the Companies Act 2006.

The trustees' annual report has been approved by the Board of Trustees on **Dec 23, 2025** ..... and signed on their behalf by

  
Ismaila Jatta (Dec 23, 2025 09:36:32 GMT)

Ismaila Jatta  
Chair of Trustees

## Independent Examiner's Report to the Members of Chapelton Citizens Advice Bureau

I report to the trustees on my examination of the financial statements of Chapelton Citizens Advice Bureau ('the charity') for the year ended 31<sup>st</sup> March 2025.

### Responsibilities and basis of report

As the trustees of the company (and also its directors for the purposes of company law) you are responsible for the preparation of the financial statements 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 the 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

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 charity as required by section 386 of the 2006 Act; or
2. the financial statements do not accord with those records; or
3. the financial statements 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 financial statements 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.

  
Prakash Bohorun (Dec 23, 2025 10:52:01 GMT)

D P Bohorun FCCA FCMl  
Independent Examiner

6 Howley Park Business Village  
Pullan Way  
Leeds  
England  
LS27 0BZ

Dec 23, 2025

CHAPELTOWN CITIZENS ADVICE BUREAU

STATEMENT OF FINANCIAL ACTIVITIES YEAR ENDED 31 MARCH 2025  
(INCLUDING INCOME AND EXPENDITURE ACCOUNT  
AND STATEMENT OF TOTAL RECOGNISED GAINS AND LOSSES)

		Unrestricted Funds	Restricted Funds	Total 2025	Total 2024
	Note	£	£	£	£
<b>Income and endowments from:</b>					
Donations & legacies	3	-	-	-	-
Charitable activities	4	437,690	234,160	671,850	674,527
Investment income	5	-	-	-	-
Other income	6	-	-	-	-
<b>TOTAL INCOME</b>		<u>437,690</u>	<u>234,160</u>	<u>671,850</u>	<u>674,527</u>
<b>EXPENDITURE ON</b>					
<b>Charitable activities</b>					
Advice and Information	7	419,188	284,445	703,633	682,179
<b>TOTAL EXPENDITURE</b>		<u>419,188</u>	<u>284,445</u>	<u>703,633</u>	<u>682,179</u>
<b>NET INCOME/ (EXPENDITURE)</b>		<u>18,502</u>	<u>(50,285)</u>	<u>(31,783)</u>	<u>(7,652)</u>
Transfers Between Funds	17	23,755	(23,755)	-	-
Actuarial gain/(loss) on defined benefit pension scheme		-	-	-	-
<b>NET MOVEMENT IN FUNDS</b>		<u>42,257</u>	<u>(74,040)</u>	<u>(31,783)</u>	<u>(7,652)</u>
<b>Reconciliation of Funds</b>					
Funds brought forward at 1 April 2024		356,050	95,304	451,354	459,006
<b>Funds carried forward 31 March 2025</b>		<u><u>398,307</u></u>	<u><u>21,264</u></u>	<u><u>419,571</u></u>	<u><u>451,354</u></u>

A comparative Statement of Financial Activates is found in Note 2

All of the Charity's activities derive from continuing operations during the above two periods.

CHAPELTOWN CITIZENS ADVICE BUREAU

STATEMENT OF FINANCIAL POSITION  
AS AT 31 MARCH 2025

	note	2025 £	2024 £
<b>FIXED ASSETS</b>			
Tangible Assets	12	-	-
<b>CURRENT ASSETS</b>			
Debtors	13	37,521	31,125
Cash at bank and in hand		390,300	449,796
		<u>427,821</u>	<u>480,921</u>
<b>CREDITORS: Amounts falling due within one year</b>	14	(8,250)	(29,567)
<b>NET CURRENT ASSETS</b>		<u>419,571</u>	<u>451,354</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<u>419,571</u>	<u>451,354</u>
<b>TOTAL NET ASSETS</b>		<u>419,571</u>	<u>451,354</u>
<b>FUNDS</b>	17		
Restricted income funds		21,264	95,304
Designated funds		68,838	68,838
Unrestricted funds		329,469	287,212
Pension Reserve		-	-
<b>TOTAL FUNDS</b>		<u>419,571</u>	<u>451,354</u>

For the year ending 31<sup>st</sup> March 2024 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

**Directors' responsibilities:**

- The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476;
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of financial statements.

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

The notes on pages 13-25 form part of these financial statements.

The financial statements were approved by the board of trustees, and authorised for issue on Dec 23, 2025 and are signed on behalf of the board by:



Ismaila Jatta (Dec 23, 2025 09:36:32 GMT)

Ismaila Jatta,  
Chair of the board of trustees

CHAPELTOWN CITIZENS ADVICE BUREAU

STATEMENT OF CASH FLOWS

YEAR ENDED 31 MARCH 2025

	note	2025 £	2024 £
<b>Cash flows from operating activities</b>			
Net income/(Expenditure) for the period		(31,783)	(7,652)
<b>Adjusted for:</b>			
Depreciation charge	12	-	-
Investment income	5	-	-
Defined benefit pension scheme cost less contribution	17	-	-
Defined benefit pension scheme finance cost	17	-	-
Decrease/(increase) in debtors	11	(6,396)	28,650
(Decrease)/increase in creditors	12	<u>(21,317)</u>	<u>15,423</u>
<b>Net cash flows from operating activities</b>		<u>(59,496)</u>	<u>36,421</u>
<b>Cash flows from investing activities</b>			
Interest receivable and similar income	5	-	-
Purchase of tangible fixed assets	12	<u>-</u>	<u>-</u>
Net cash flows from investing activities		<u>-</u>	<u>-</u>
Net increase/(decrease) in cash and cash equivalents		(59,496)	36,421
Cash and cash equivalents at 1 April 2024		<u>449,796</u>	<u>413,375</u>
Cash and cash equivalents at 31 March 2025	19	<u><u>390,300</u></u>	<u><u>449,796</u></u>

All of the cash flows are derived from continuing operations during the above two periods.

## **1. Accounting Policies**

### **Summary of significant accounting policies and key accounting estimates**

The charity is a company limited by guarantee. The members of the company are the Trustees named on page 2. In the event of the charity being wound up, the liability of the guarantee is limited to £1 per member of the charity.

The principal accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all the years presented, unless otherwise stated.

### **Basis of preparation**

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (issued in October 2019) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Chapelton Citizens Advice meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

### **Going concern**

There are no material uncertainties about the charity's ability to continue as a going concern.

### **Income and endowments**

All incoming resources are included in the Statement of Financial Activities when the charity is entitled to the income and the amount can be quantified with reasonable accuracy. The following specific policies are applied to particular categories of income: Voluntary income is received by way of grants, donations and gifts and is included in full in the Statement of Financial Activities when receivable.

### **Donations and legacies**

Donated services and facilities are included at the value to the charity where this can be quantified. The value of services provided by volunteers has not been included in these accounts.

### **Grants receivable**

Income resources from grants, where related to performance and specific deliverables, are accounted for as the charity earns the right to consideration by its performance.

All grant income received is considered to be incoming resources from charitable activities.

### **Investment income**

Investment income is included when receivable.

**CHAPELTOWN CITIZENS ADVICE BUREAU**  
**NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2025**  
continued ...

**Expenditure**

Expenditure is recognised on an accrual basis when a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is included as an administrative expense.

**Charitable activities**

Charitable expenditure comprises those costs incurred by the Charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

**Governance costs**

These include the costs attributable to the Charity's compliance with constitutional and statutory requirements, including audit and costs linked to the strategic management of the charity.

**Taxation**

The Charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the Charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

**Tangible fixed assets**

Fixed assets (excluding investments) are stated at cost less accumulated depreciation. Individual fixed assets costing £1,000 or more are capitalised at cost.

**Depreciation and amortisation**

Depreciation is calculated so as to write off the cost of an asset, less its estimated residual value, over the useful economic life of the asset as follows:

<b>Asset class</b>	<b>Depreciation method and rate</b>
Office equipment	10% to 33%
Leasehold improvements	Over the remaining life of the lease

**Trade debtors**

Trade debtors are amounts due from customers for merchandise sold or services performed in the ordinary course of business.

Trade debtors are recognised initially at the transaction price. They are subsequently measured at amortised cost using the effective interest method, less provision for impairment. A provision for the impairment of trade debtors is established when there is objective evidence that the Charity will not be able to collect all amounts due according to the original terms of the receivables.

**Cash and cash equivalents**

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

#### **Trade creditors**

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of business from suppliers. Accounts payable are classified as current liabilities if the Charity does not have an unconditional right, at the end of the reporting period, to defer settlement of the creditor for at least twelve months after the reporting date. If there is an unconditional right to defer settlement for at least twelve months after the reporting date, they are presented as non-current liabilities.

Trade creditors are recognised initially at the transaction price and subsequently measured at amortised cost using the effective interest method.

#### **Borrowings**

Interest-bearing borrowings are initially recorded at fair value, net of transaction costs. Interest-bearing borrowings are subsequently carried at amortised cost, with the difference between the proceeds, net of transaction costs, and the amount due on redemption being recognised as a charge to the Statement of Financial Activities over the period of the relevant borrowing.

Interest expense is recognised on the basis of the effective interest method and is included in interest payable and similar charges.

Borrowings are classified as current liabilities unless the Charity has an unconditional right to defer settlement of the liability for at least twelve months after the reporting date.

#### **Fund accounting**

Unrestricted income funds are general funds that are available for use at the trustee's discretion in furtherance of the objectives of the Charity.

Designated funds are unrestricted funds earmarked by the Management Committee for particular purposes.

Restricted funds are subject to restrictions on their expenditure imposed by the donor or through the terms of an appeal.

#### **Hire purchase and finance leases**

Leases in which substantially all the risks and rewards of ownership are retained by the lessor are classified as operating leases. Rentals payable under operating leases are charged in the Statement of Financial Activities on a straight line basis over the lease term.

#### **Pensions and other post-retirement obligations**

Chapelton Citizens Advice has an auto-enrolment pension scheme with Aviva Pensions. New employees are assessed against the qualifying criteria and if eligible are automatically enrolled after three months of employment. Those not meeting the criteria are given the opportunity to 'opt in' to the scheme at any time after their first three months of employment.

**Financial instruments Classification**

Financial assets and financial liabilities are recognised when the charity becomes a party to the contractual provisions of the instrument.

Financial liabilities and equity instruments are classified according to the substance of the contractual arrangements entered into.

An equity instrument is any contract that evidences a residual interest in the assets of the Charity after deducting all of its liabilities.

**Recognition and measurement**

All financial assets and liabilities are initially measured at transaction price (including transaction costs), except for those financial assets classified as at fair value through profit or loss, which are initially measured at fair value (which is normally the transaction price excluding transaction costs), unless the arrangement constitutes a financing transaction. If an arrangement constitutes a financing transaction, the financial asset or financial liability is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Financial assets and liabilities are only offset in the statement of financial position when, and only when there exists a legally enforceable right to set off the recognised amounts and the Charity intends either to settle on a net basis, or to realise the asset and settle the liability simultaneously.

Financial assets are derecognised when and only when a) the contractual rights to the cash flows from the financial asset expire or are settled, b) the Charity transfers to another party substantially all of the risks and rewards of ownership of the financial asset, or c) the Charity, despite having retained some, but not all, significant risks and rewards of ownership, has transferred control of the asset to another party.

Financial liabilities are derecognised only when the obligation specified in the contract is discharged, cancelled or expires.

**CHAPELTOWN CITIZENS ADVICE BUREAU  
NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2025**

**2. Comparative Statement of Financial Activities Year Ended 31 March 2024  
(Including Income And Expenditure Account  
And Statement Of Total Recognised Gains And Losses)**

	Unrestricted Funds £	Restricted Funds £	Total 2024 £
<b>Income and endowments from:</b>			
Donations & legacies			
Charitable activities	390,992	283,535	674,527
Investments	-	-	-
Other	-	-	-
<b>TOTAL INCOMING RESOURCES</b>	<u>390,992</u>	<u>283,535</u>	<u>674,527</u>
<b>RESOURCES EXPENDED</b>			
<b>Charitable activities</b>			
Advice and Information	455,617	226,562	682,179
<b>TOTAL RESOURCES EXPENDED</b>	<u>455,617</u>	<u>226,562</u>	<u>682,179</u>
<b>NET INCOME/ (EXPENDITURE)</b>	<u>(64,625)</u>	<u>56,973</u>	<u>(7,652)</u>
Transfers between funds	21,307	(21,307)	-
Actuarial gain/(loss) on defined benefit pension scheme	-	-	-
<b>NET MOVEMENT IN FUNDS</b>	<u>(43,318)</u>	<u>35,666</u>	<u>(7,652)</u>
<b>Reconciliation of Funds</b>			
Funds brought forward at 1 April 2023	399,368	59,638	459,006
<b>Funds carried forward 31 March 2024</b>	<u><u>356,050</u></u>	<u><u>95,304</u></u>	<u><u>451,354</u></u>

CHAPELTOWN CITIZENS ADVICE BUREAU

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

3. Income from Donations and Legacies

	Unrestricted Funds	Restricted Funds	Total 2025	Total 2024
	£	£	£	£
Donations	-	-	-	-
Total	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>

4. Income from Charitable Activity

Advice & Information Services:

Funder	Unrestricted Funds	Restricted Funds	Total 2025	Total 2024
	£	£	£	£
Citizens Advice Leeds	-	34,000	34,000	66,500
Citizens Advice National	-	-	-	-
Citizens Advice National	-	-	-	11,813
Leeds City Council: Core Service	280,000	-	280,000	280,000
Leeds City Council: Immigration Service	-	30,000	30,000	60,000
Leeds City Council: Transforming Day Services	-	57,035	57,035	57,035
Leeds City Council: Household Support Fund	15,000	85,000	100,000	100,000
Leeds Hospitals: Transplant Pathway	-	25,500	25,500	25,500
Leeds Hospitals: Renal Support	42,500	-	42,500	-
Leeds University	39,174	-	39,174	69,750
Leeds University-Immigration Family Reunion	51,232	-	51,232	-
Metcalfe Smith Trust	-	-	-	130
Glasspool charity Trust	-	-	-	100
LEAGUE OF THE HELPING HAND	300	-	300	-
Manuel Bravo Project	6,396	-	6,396	-
Leeds Mind	-	2,625	2,625	3,700
Miscellaneous	3,088	-	3,088	-
Total	<u>437,690</u>	<u>234,160</u>	<u>671,850</u>	<u>674,527</u>

CHAPELTOWN CITIZENS ADVICE BUREAU

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

5. Investment Income

	Unrestricted Funds	Restricted Funds	Total 2025	Total 2024
	£	£	£	£
Interest receivable on bank deposits	-	-	-	-
Total	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>

6. Other Income

	Unrestricted Funds	Restricted Funds	Total 2025	Total 2024
	£	£	£	£
Other Income	-	-	-	-
Total	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>

7. Resources Expended

	Unrestricted Funds	Restricted Funds	Total 2025	Total 2024
	£	£	£	£
<b>Advice &amp; information services:</b>				
Direct costs	262,580	207,612	470,192	420,846
Support Costs	155,029	76,277	231,306	259,499
Governance Costs	1,579	556	2,135	1,835
Total Resources Expended	<u>419,188</u>	<u>284,445</u>	<u>703,633</u>	<u>682,179</u>

7b. Support Costs

	Staff Costs	Other Costs	Total 2025	Total 2024
	£	£	£	£
Allocated Support Costs	132,449	13,109	145,558	166,246

Support costs are those functions that assist the work of the charity but do not directly undertake charitable activity. Support costs include back office costs, finance, personnel, payroll and governance costs which support the charity's programmes and activities. These costs have been allocated between costs of raising funds and expenditure in charitable activities. These bases on which support cost have been allocated are by staff time.

The trainees required extra support which was reflected in the extra support costs this year for example, we used an external to provide non-line management support. We managed to appoint the officer manager role.

8. Net incoming/outgoing resources

Net incoming resources for the year include:

	2025	2024
	£	£
Staff Pension contributions	20,011	20,608
Depreciation	-	-
Independent Examiner fees	1,800	1,800

**CHAPELTOWN CITIZENS ADVICE BUREAU**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2025**

**9. Trustees remuneration and expenses**

No Trustees, nor any persons connected with them:  
- were reimbursed for expenses throughout the year.  
- received any benefits in kind.  
- received any remuneration from the charity during the year.

**10. Staff Costs**

Staff costs during the year were:

	<b>2025</b>	<b>2024</b>
	<b>£</b>	<b>£</b>
Wages and salaries	466,363	435,138
Social security costs	24,233	37,842
Pension costs	20,011	20,608
	<u><b>510,607</b></u>	<u><b>493,588</b></u>

The average number of full time equivalent employees during the year was

	<b>2025</b>	<b>2024</b>
	<b>No.</b>	<b>No.</b>
Senior management	1.0	1.0
Operational management	3.0	4.0
Advice and advocacy	11.1	8.7
Admin & support	6.6	2.5
<b>Total</b>	<u><b>21.7</b></u>	<u><b>16.1</b></u>

No employee received emoluments of more that £60,000 during the year.(2024 - nil)

Staff costs increased to reflect the new contract and the appointment of three trainees.

Employees of the charity are entitled to join a defined contribution 'money purchase' scheme. There were no outstanding contributions at the year end. The costs of the defined contribution scheme are included within support and governance costs and allocated to the funds of the charity using the methodology set out in note 7.

**11. Taxation**

No tax was charged in the year (2024 - £nil)

CHAPELTOWN CITIZENS ADVICE BUREAU

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

12. Tangible Fixed Assets

	Computer Equipment	Other Tangible Assets	Total
<b>Cost</b>			
At 1 April 2024	5,505	1,011	6,516
Additions	-	-	-
At 31 March 2025	<u>5,505</u>	<u>1,011</u>	<u>6,516</u>
<b>Depreciation</b>			
At 1 April 2024	5,505	1,011	6,516
charge for the year	-	-	-
At 31 March 2025	<u>5,505</u>	<u>1,011</u>	<u>6,516</u>
<b>Net Book Value</b>			
At 1 April 2024	<u>-</u>	<u>-</u>	<u>-</u>
At 31 March 2025	<u>-</u>	<u>-</u>	<u>-</u>

13. Debtors	2025	2024
	£	£
Trade Debtors	17,021	31,125
Accrued Income	20,500	-
Prepayments	-	-
Other Debtors	-	-
Total	<u>37,521</u>	<u>31,125</u>

14. Creditors	2025	2024
	£	£
Trade Creditors	-	-
Taxation & social security	(1,662)	15,750
Accruals	6,480	6,090
Other Creditors	3,432	7,727
Total	<u>8,250</u>	<u>29,567</u>

**CHAPELTOWN CITIZENS ADVICE BUREAU  
NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2025**

**15. Commitments Under Operating Leases**

Total future minimum lease payments under non-cancellable operating leases are as follows:

	2025	2024
	£	£
<b>Land &amp; buildings</b>		
Within 1 year		
1 - 5 years	-	-
more than 5 years	-	-
	<u>-</u>	<u>-</u>
<b>Total</b>	<u>-</u>	<u>-</u>

Operating leases are leases in which the title to the assets, and the risks and rewards of ownership, remain the the lessor. Rentals are charged on a straight line basis over the term of the lease.

**16. Charity status**

The Charity is a Charity limited by guarantee and consequently does not have share capital. Each of the trustees is liable to contribute an amount not exceeding £1 towards the assets of the Charity in the event of liquidation.

CHAPELTOWN CITIZENS ADVICE BUREAU

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

17. Funds

	Balance 1 April 2024 £	Incoming Resources £	Outgoing Resources £	Transfers £	Balance 31 March 2025 £
<b>Unrestricted funds:</b>					
General Funds	287,212	437,690	(419,188)	23,755	329,469
Designated Funds	68,838	-	-	-	68,838
<b>Total unrestricted funds</b>	<b>356,050</b>	<b>437,690</b>	<b>(419,188)</b>	<b>23,755</b>	<b>398,307</b>
<b>Restricted Funds:</b>					
Leeds City Council: Immigration Service	5,345	30,000	(44,706)	9,361	-
Leeds City Council: Transforming Day Services	37,010	57,035	(52,028)	(37,010)	5,007
Leeds City Council: Household Support Fund	-	85,000	(85,000)	-	-
Citizens Advice Leeds WYCA	52,949	34,000	(73,317)	-	13,632
Leeds Hospitals: Transplant Pathway	-	25,500	(29,394)	3,894	-
Leeds Mind	-	2,625	-	-	2,625
<b>Total restricted funds</b>	<b>95,304</b>	<b>234,160</b>	<b>(284,445)</b>	<b>(23,755)</b>	<b>21,264</b>
<b>Total funds</b>	<b>451,354</b>	<b>671,850</b>	<b>(703,633)</b>	<b>-</b>	<b>419,571</b>

Funds (prior year comparative)

	Balance 01 April 2023 £	Incoming Resources £	Outgoing Resources £	Transfers £	Balance 31 March 2024 £
<b>Unrestricted funds:</b>					
General Funds	330,530	390,992	(455,617)	21,307	287,212
Designated Funds	68,838	-	-	-	68,838
<b>Total unrestricted funds</b>	<b>399,368</b>	<b>390,992</b>	<b>(455,617)</b>	<b>21,307</b>	<b>356,050</b>
<b>Restricted Funds:</b>					
Leeds City Council: Immigration Service	14,561	60,000	(69,216)	-	5,345
Leeds City Council: Transforming Day Services	30,077	57,035	(50,102)	-	37,010
Leeds City Council: Household Support Fund	-	100,000	(75,000)	(25,000)	-
Citizens Advice Leeds WYCA	-	66,500	(13,551)	-	52,949
Citizens Advice National	15,000	-	(18,693)	3,693	-
<b>Total restricted funds</b>	<b>59,638</b>	<b>283,535</b>	<b>(226,562)</b>	<b>(21,307)</b>	<b>95,304</b>
<b>Total funds</b>	<b>459,006</b>	<b>674,527</b>	<b>(682,179)</b>	<b>-</b>	<b>451,354</b>

## CHAPELTOWN CITIZENS ADVICE BUREAU

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

#### 17. Funds (continued)

The specific purposes for which the funds are to be applied are as follows:

##### **UNRESTRICTED FUNDS:**

Unrestricted funds increased through new contracts with Leeds University and a donation from the national arm of the organisation following their national fundraising efforts with the Guardian newspaper.

##### **DESIGNATED FUNDS:**

The designated funds balance comprises the following designations taken from the general funds of the charity

- Equipment Reserve £5068
- Building Reserve £18308
- Development fund £12500
- Contractual fund £32962

##### **RESTRICTED FUNDS:**

Restricted funds are explicitly spent on providing a core service to our beneficiaries and that consists of employing staff to provide those services and training volunteers to augment the paid staff team and add value to the city.

##### **Leeds City Council: Immigration Service**

An advice service for clients in Leeds with immigration issues.

##### **Leeds City Council: Transforming Day Services**

An advice service for clients in Leeds with learning disabilities.

##### **Leeds City Council: Household Support Fund**

*The household support fund is a grant from the local authority via the government that is intended for CCA to distribute in the way of alms (in the form of vouchers and cash) to people in need of food or funds to pay for fuel.*

##### **Citizens Advice Leeds WYCA**

*This funding was a one off payment from the WEst Yorkshire Combined Authority intended to offset costs of inflation for that year (eg rise in fuel bills) and also to increase the advice giving capacity. CCA elected to increase telephone provision and also to employ an Employment caseworker.*

##### **Leeds Mind**

*The national organisation raised money via a national newspaper and granted each office £15,000. CCA used these funds to recruit, train and develop three trainees without prior experience in advice work with a view to them filling funded vacancies as and when they arose.*

CHAPELTOWN CITIZENS ADVICE BUREAU  
NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2025

18. Analysis of Net Assets Between Funds

	Tangible fixed assets	Net current assets	Total funds 2025
Unrestricted		329,469	329,469
Designated	-	68,838	68,838
Restricted	-	21,264	21,264
<b>Total</b>	<b>-</b>	<b>419,571</b>	<b>419,571</b>

	Tangible fixed assets	Net current assets	Total funds 2024
Unrestricted	-	287,212	287,212
Designated	-	68,838	68,838
Restricted	-	95,304	95,304
<b>Total</b>	<b>-</b>	<b>451,354</b>	<b>451,354</b>

19. Analysis of Cash and Cash Equivalents

	At 1 April 2024	cashflow	at 31 March 2025
Cash at bank and in hand	449,796	(59,496)	390,300
<b>Total</b>	<b>449,796</b>	<b>(59,496)</b>	<b>390,300</b>

	At 1 April 2023	cashflow	at 31 March 2024
Cash at bank and in hand	413,375	36,421	449,796
<b>Total</b>	<b>413,375</b>	<b>36,421</b>	<b>449,796</b>

20. Related Party Transactions

There were no related party transactions during the year (2024 - £nil)

# Chapeltown CAB Accounts y.e.31.03.2025

Final Audit Report


2025-12-23

Created:	2025-12-23
By:	Chandrika Ramireddy (chandrika@bohoruns.co.uk)
Status:	Signed
Transaction ID:	CBJCHBCAABAakalswryrOz1HEkgGLxgDnxnPv4mgKKWa


## "Chapeltown CAB Accounts y.e.31.03.2025" History

 Document created by Chandrika Ramireddy (chandrika@bohoruns.co.uk)


2025-12-23 - 9:14:25 AM GMT

 Document emailed to ish@ijatta.com for signature


2025-12-23 - 9:23:22 AM GMT

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2025-12-23 - 9:34:31 AM GMT

 Signer ish@ijatta.com entered name at signing as Ismaila Jatta


2025-12-23 - 9:36:30 AM GMT

 Document e-signed by Ismaila Jatta (ish@ijatta.com)


Signature Date: 2025-12-23 - 9:36:32 AM GMT - Time Source: server

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2025-12-23 - 10:51:50 AM GMT

 Document e-signed by Prakash Bohorun (kash@bohoruns.co.uk)

Signature Date: 2025-12-23 - 10:52:01 AM GMT - Time Source: server

 Agreement completed.

2025-12-23 - 10:52:01 AM GMT

**CHAPELTOWN CITIZENS ADVICE BUREAU**

England & Wales - Charity number 1118513

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# Accounts

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**Chapelton Citizens Advice Bureau**  
**Trustees Annual Report and Unaudited Financial Statements**  
**For the year ended 31<sup>st</sup> March 2024**

**Company Registration Number: 05674349 (England and Wales)**

**Charity Registration Number: 1118513 (England and Wales)**

## Contents

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**Reference and administrative detail of the charity, its trustees and advisors for the  
year ended 31<sup>st</sup> March, 2024**

**Trustees :**

Paul Auber, Chair (resigned 1 November 2024)  
Nuha Ceesay (appointed 12 January 2024)  
Julian Creasey (resigned 12 January 2024)  
Jane Dowson  
Sharon Hamilton  
Ismaila Jatta, Chair  
Pat Kershaw  
Linda Lawrence-Wilkes  
Ghulam Hussain (resigned 12 December 2023)  
Kamila Maqsood (resigned 12 December 2023)

**Company Registered Number:** 05674349

**Charity Registered Number:** 1118513

**Registered Office :**

Willow House  
New Roscoe Buildings  
Cross Francis Street  
Leeds  
LS7 4BZ

**Company Secretary:**

Nicolas Morgan

**Independent Examiner:**

Bohorun & Co Ltd  
Chartered Certified Accountants and Statutory Auditors  
6 Howley Park Business Village  
Pullan Way  
Leeds  
LS27 0BZ

**Bankers:**

Unity Trust Bank PLC  
Nine Brindleyplace  
Birmingham  
B1 2HB

## Introduction

The Trustees present their report and the audited financial statements for the year ended 31st March 2024. This report incorporates the Directors' Report, as required by company law. Reference and administrative information on page 1 forms part of this report. The financial statements comply with statutory requirements, the Memorandum and Articles of Association, and the Statement of Recommended Practice (SORP) for charities preparing accounts under FRS 102.

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## Objectives and Activities

The charity aims to provide free, impartial, independent advice for all who need it. Trustees review the aims, objectives, and activities annually to ensure alignment with the charity's purposes. This review assesses achievements, outcomes, and benefits for target groups, adhering to Charity Commission guidance on public benefit.

### Key Focus Areas:

- Providing advice to Leeds residents and in particular residents of Chapelton and Harehills to support public benefit.
  - Adapting activities to meet changing community needs and funding circumstances.
  - The principle policy of the Charity is to provide assistance to the community in order to further its objectives.
  - The principle objective of the charity is for the promotion of any charitable purpose for the benefit of the community of Leeds and Bradford by the advancement of education, the protection of health and the relief of poverty and sickness and distress,
  - A further objective is to exercise a responsible influence on the development of social policies and services, both locally and nationally.
  - In setting objectives and planning for activities, the Trustees have given due consideration to general guidance published by the charity commission relating to public benefit and in particular to its supplementary public benefit guidance.
  - The policies that have been adopted to achieve the above objective is to follow the guidelines set down by the national Citizens Advice and includes the operation of local bureau and outreach services within the geographical area.
- 

## Achievements and Performance

### 2023/24 Key Developments:

The development of a new service for family reunion in partnership with Leeds University Law school.

A partnership with Leeds Mind which is piloting a way of working between Mind, Citizens Advice Leeds and the Trussell trust.

## External Context:

- Addressed challenges posed by the cost-of-living crisis and inflationary pressures though this will require addressing in the next financial year too.
  - Strengthened partnerships with local organizations to maximize community impact.
  - Recruitment of staff remains an issue across the sector
- 

## Service Delivery

The charity provides the following services:

Generalist information, Immigration and Universal Credit and Benefit advice, in person at the bureau premises or via the telephone.

Casework services for people with complex immigration problems and a similar service for welfare benefits and people with benefit appeals,

Specific targeted services for:

- ~ People on the Liver transplant pathway,
- ~ People with learning difficulties and their families
- ~ A welfare benefit appeals project
- ~ A service for people clinically extremely vulnerable to Covid

Achievements and performance

We have met targets for all of our contracts and service level agreements. We have reviewed service

delivery methods and created new volunteer roles to help with this,

### Generalist Service - the LAS contract

The Generalist Service offers 'assessments', signposting and information, and 'full' advice across a broad range of issues, either by telephone (Adviceline), in person at our office.

- **Clients Served:**
  - 7,263 individuals
  - 12,488 issues
  - £793,445 financial gains for clients

### Projects - targeted casework services

- **Clients Served:**
    - 583 individuals
    - 1749 Issues
    - £1,140,541 Financial Outcomes:
- 

## Volunteer Engagement

- **Volunteers:** 34 volunteers including Trustees
- Roles include reception, assessors and generalist advisers.

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## Strategic Plans (2024-2027)

### Key Themes:

1. We will make it easier to get the advice that our communities need.
2. We will develop and deliver quality and effective services.
3. We will adopt a collaborative approach
4. We will be a voice in the community
5. We will develop our staff both volunteers and paid

The trustees have reviewed the risks to which the company is exposed and identified four principal requirements for the maintenance of the reserve as follows:

~ to cover for the costs of providing cover for a key employee in the event of their being long term sick leave

~ to cover for any liabilities to finance a short term cash deficit in the event of a switch from previous funding sources to an alternative source of funds

~ to finance an orderly wind down of the company should funding be withdrawn

~ to cover the risk of an unforeseen emergency or other unexpected need for funds.

Having evaluated the costs of the identified risks, the trustees consider that a minimum reserve of £150,000 should be maintained.

The trustees have also considered whether any reserve is required to cover the following risks, and have concluded that the risks are small and no such reserve is required

~ planned commitments or designations that cannot be met by future income alone

The unrestricted funds at 31st March 2024 stood at £287,212 (2023 £330,530)

The trustees have assessed the major risks to which the Charity is exposed, and are satisfied that systems are in place to mitigate exposure to the major risks.

### Financial Review

The income for the year amounted to £674,527 (2023 £614,076) with the expenditure amounting to £682,479 (2023 £572,390) resulting in a net loss of £ 7,652 (2023 £41,686 net income).

The trustees have reviewed the risks to which the company is exposed and identified four principal requirements for the maintenance of the reserve as follows:

- to cover for the costs of providing cover for a key employee in the event of their being long term sick leave

- to cover for any liabilities to finance a short term cash deficit in the event of a switch from previous funding sources to an alternative source of funds
- to finance an orderly wind down of the company should funding be withdrawn
- to cover the risk of an unforeseen emergency or other unexpected need for funds.

Having evaluated the costs of the identified risks, the trustees consider that a minimum reserve of £150,000 should be maintained.

The trustees have also considered whether any reserve is required to cover the following risks, and have concluded that the risks are small and no such reserve is required

- planned commitments or designations that cannot be met by future income alone

The unrestricted funds at 31st March 2024 stood at £ 356,050 (2023 £399,368)

The trustees have assessed the major risks to which the Charity is exposed, and are satisfied that systems are in place to mitigate exposure to the major risks.

### **Executive Pay**

The trustees of the Chapeltown Citizens Advice Bureau set the remuneration of the Chief Executive Officer, and also approve the salaries of all other staff. Salaries are reviewed on an annual basis and are linked to the staff's skills, experience and competencies, but are necessarily limited by the Charity's ability to pay.

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### **Conclusion**

Despite significant challenges, CCA continued to provide and develop services for its beneficiaries. The organisation is well-positioned to enhance community services in the coming years, guided by a robust business plan and strong local partnerships.

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### **Future prospects**

Senior managers and trustees undertake an annual review of business risks for Chapeltown Citizens Advice, taking care to record all significant risks in a risk register. This is monitored throughout the year to ensure there has not been any major change to the individual risks. Consideration is given to the steps the organisation needs to take to mitigate the risk by setting down actions that can be taken to reduce the likelihood and/or the impact of a risk taking place. The principle risk identified by this process is the ongoing uncertainty of future funding for Chapeltown Citizens Advice. Trustees continue to look for new funding streams and opportunities to collaborate with others to develop new projects. Chapeltown Citizens Advice carries sufficient reserves to meet the obligations of the organisation should no future funding be secured, and takes steps to actively manage creditors to ensure there is a healthy cash flow in the bank.

The Trustees are satisfied that systems and procedures are in place to mitigate our exposure to the major risk

Our contract within the Leeds Advice Consortium has at least one more year to run. We anticipate the value of the contract to be reduced given the reduction in local authority funding. We will be looking to diversify our funding base in the next three years.

## **Structure, governance and management**

The Charity is a company limited by guarantee and operates within its memorandum and articles of association.

The trustees review the composition of the trustee body on an annual basis to ensure that there are an adequate number of trustees with relevant skills, and to allow for succession planning. When necessary, recruits to the trustee body are typically sought by nomination from members, which comprise local authorities, local community organisations and locally based individuals.

Potential recruits are asked to confirm that they have not been disqualified from acting as a trustee, and are asked to consider and disclose any existing or potential conflicts of interest. The trustees are required to confirm those declarations on an annual basis.

The trustees, who are also the directors for the purpose of company law, and who served during the year were:

Paul Auber, Chair (resigned 1 November 2024)

Nuha Ceesay (appointed 12 January 2024)

Julian Creasey (resigned 12 January 2024)

Jane Dowson

Sharon Hamilton

Ish Jatta, Chair (November 2024)

Pat Kershaw

Linda Lawrence-Wilkes

Ghulam Hussain (resigned 12 December 2023)

Kamila Maqsood (resigned 12 December 2023)

On appointment, new trustees are provided with a comprehensive induction to explain their role and responsibilities and the operations of the charity.

None of the trustees has any beneficial interest in the company. All of the trustees are members of the company and guarantee to contribute £1 in the event of a winding up.

The charity has taken advantage of the small companies' exemption in preparing the above report.

### **Independent Examiner**

The independent examiner, Bohorun & Co Ltd, is deemed to be re-appointed under section 487(2) of the Companies Act 2006.

Statement of Trustees' Responsibilities  
For the year ended 31<sup>st</sup> March 2024

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The trustees, who are also the directors of the Chapeltown Citizens Advice Bureau for the purpose of company law, are responsible for preparing the Trustees and the financial statements (FS) in accordance with the applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company Law requires the trustees to prepare FS 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 FS the Trustees are required to:

- Select suitable accounting policies and then apply them consistently;
- Observe the methods and principles in the Charities SORP
- Make judgements and estimates that are reasonable and prudent;
- State whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the accounts; and
- Prepare the FS 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 accounts 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 declaration of fraud and other irregularities.

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

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

This report has been prepared in accordance with the provisions applicable to companies subject to the small companies' regime of the Companies Act 2006.

The trustees' annual report has been approved by the Board of Trustees and signed on their behalf by

 (I Jatta, 20, 2024 17:30 GMT)

Ismaila Jatta, Chair of Trustees

Dec 20, 2024

Independent Examiner's Report  
to the Members of Chapeltown Citizens Advice Bureau

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I report to the trustees on my examination of the financial statements of Chapeltown Citizens Advice Bureau ('the charity') for the year ended 31<sup>st</sup> March 2024.

**Responsibilities and basis of report**

As the trustees of the charity you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the charity's financial statements carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

**Independent examiner's statement**

Since the charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I 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 material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the charity as required by section 130 of the Act;  
or
2. the financial statements do not accord with those records; or
3. the financial statements do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 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.

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.



[Prakash Bohorun \(Dec 20, 2024 17:34 GMT\)](#)

D P Bohorun FCCA FCMI  
Independent Examiner

6 Howley Park Business Village  
Pullan Way  
Leeds  
England  
LS27 0BZ

Dec 20, 2024

**CHAPELTOWN CITIZENS ADVICE BUREAU  
STATEMENT OF FINANCIAL ACTIVITIES YEAR ENDED 31 MARCH 2024  
(INCLUDING INCOME AND EXPENDITURE ACCOUNT  
AND STATEMENT OF TOTAL RECOGNISED GAINS AND LOSSES)**

		<b>Unrestricted Funds</b>	<b>Restricted Funds</b>	<b>Total 2024</b>	<b>Total 2023</b>
	<b>Note</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
<b>Income and endowments from:</b>					
Donations & legacies	3				-
Charitable activities	4	390,992	283,535	674,527	614,076
Investment income	5	-	-	-	-
Other income	6	-	-	-	-
<b>TOTAL INCOME</b>		<b>390,992</b>	<b>283,535</b>	<b>674,527</b>	<b>614,076</b>
<b>EXPENDITURE ON</b>					
<b>Charitable activities</b>					
Advice and Information	7	455,617	226,562	682,179	572,390
<b>TOTAL EXPENDITURE</b>		<b>455,617</b>	<b>226,562</b>	<b>682,179</b>	<b>572,390</b>
<b>NET INCOME/ (EXPENDITURE)</b>		<b>(64,625)</b>	<b>56,973</b>	<b>(7,652)</b>	<b>41,686</b>
Transfers Between Funds		21,307	(21,307)	-	-
Actuarial gain/(loss) on defined benefit pension scheme		-	-	-	-
<b>NET MOVEMENT IN FUNDS</b>		<b>(43,318)</b>	<b>35,666</b>	<b>(7,652)</b>	<b>41,686</b>
<b>Reconciliation of Funds</b>					
Funds brought forward at 1 April 2023		399,368	59,638	459,006	417,320
<b>Funds carried forward 31 March 2024</b>		<b>356,050</b>	<b>95,304</b>	<b>451,354</b>	<b>459,006</b>

A comparative Statement of Financial Activates is found in Note 2

All of the Charity's activities derive from continuing operations during the above two periods.

# CHAPELTOWN CITIZENS ADVICE BUREAU

## BALANCE SHEET AS AT 31 MARCH 2024

	note	2024 £	2023 £
<b>FIXED ASSETS</b>			
Tangible Assets	12	-	-
<b>CURRENT ASSETS</b>			
Debtors	13	31,125	59,775
Cash at bank and in hand		449,796	413,375
		<u>480,921</u>	<u>473,150</u>
<b>CREDITORS: Amounts falling due within one year</b>	14	(29,567)	(14,144)
<b>NET CURRENT ASSETS</b>		<u>451,354</u>	<u>459,006</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<u>451,354</u>	<u>459,006</u>
<b>TOTAL NET ASSETS</b>		<u>451,354</u>	<u>459,006</u>
<b>FUNDS</b>			
Restricted income funds		95,304	59,638
Designated funds		68,838	68,838
Unrestricted funds		287,212	330,530
Pension Reserve		-	-
<b>TOTAL FUNDS</b>		<u>451,354</u>	<u>459,006</u>

For the year ending 31<sup>st</sup> March 2024 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:


- The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476;
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of financial statements.

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

The notes on pages 13-25 form part of these financial statements.

The financial statements were approved by the board of trustees, and authorised for issue

on Dec 20, 2024 and are signed on behalf of the board by:

 (Jatta, 2024 17:30 GMT)

Ismaila Jatta,

Chair of the board of trustees

**CHAPELTOWN CITIZENS ADVICE BUREAU  
STATEMENT OF CASH FLOWS  
YEAR ENDED 31 MARCH 2024**

	note	2024 £	2023 £
<b>Cash flows from operating activities</b>			
Net income/(Expenditure) for the period		(7,652)	41,686
<b>Adjusted for:</b>			
Depreciation charge	12	-	-
Investment income	5	-	-
Defined benefit pension scheme cost less contribution	17	-	-
Defined benefit pension scheme finance cost	17	-	-
Decrease/(increase) in debtors	11	28,650	(8,228)
(Decrease)/increase in creditors	12	<u>15,423</u>	<u>(27,691)</u>
<b>Net cash flows from operating activities</b>		<u>36,421</u>	<u>5,767</u>
<b>Cash flows from investing activities</b>			
Interest receivable and similar income	5	-	-
Purchase of tangible fixed assets	12	<u>-</u>	<u>-</u>
Net cash flows from investing activities		<u>-</u>	<u>-</u>
Net increase/(decrease) in cash and cash equivalents		36,421	5,767
Cash and cash equivalents at 1 April 2023		<u>413,375</u>	<u>407,608</u>
Cash and cash equivalents at 31 March 2024	19	<u>449,796</u>	<u>413,375</u>

All of the cash flows are derived from continuing operations during the above two periods.

# CHAPELTOWN CITIZENS ADVICE BUREAU

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

### 1. Accounting Policies

#### Summary of significant accounting policies and key accounting estimates

The charity is a company limited by guarantee. The members of the company are the Trustees named on page 2. In the event of the charity being wound up, the liability of the guarantee is limited to £1 per member of the charity.

#### Summary of significant accounting policies and key accounting estimates

The principal accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all the years presented, unless otherwise stated.

#### Basis of preparation

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (issued in October 2019) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Chapelton Citizens Advice meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

#### Going concern

There are no material uncertainties about the charity's ability to continue as a going concern.

#### Income and endowments

All incoming resources are included in the Statement of Financial Activities when the charity is entitled to the income and the amount can be quantified with reasonable accuracy. The following specific policies are applied to particular categories of income: Voluntary income is received by way of grants, donations and gifts and is included in full in the Statement of Financial Activities when receivable.

#### Donations and legacies

Donated services and facilities are included at the value to the charity where this can be quantified. The value of services provided by volunteers has not been included in these accounts.

#### Grants receivable

Income resources from grants, where related to performance and specific deliverables, are accounted for as the charity earns the right to consideration by its performance.

All grant income received is considered to be incoming resources from charitable activities.

Investment income

Investment income is included when receivable.

## CHAPELTOWN CITIZENS ADVICE BUREAU

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

continued ...

#### Expenditure

Expenditure is recognised on an accrual basis when a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is included as an administrative expense.

#### Charitable activities

Charitable expenditure comprises those costs incurred by the Charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

#### Governance costs

These include the costs attributable to the Charity's compliance with constitutional and statutory requirements, including audit and costs linked to the strategic management of the charity.

#### Taxation

The Charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the Charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

#### Tangible fixed assets

Fixed assets (excluding investments) are stated at cost less accumulated depreciation. Individual fixed assets costing £1,000 or more are capitalised at cost.

#### Depreciation and amortisation

Depreciation is calculated so as to write off the cost of an asset, less its estimated residual value, over the useful economic life of the asset as follows:

<b>Asset class</b>	<b>Depreciation method and rate</b>
Office equipment	10% to 33%
Leasehold improvements	Over the remaining life of the lease

#### Trade debtors

Trade debtors are amounts due from customers for merchandise sold or services performed in the ordinary course of business.

Trade debtors are recognised initially at the transaction price. They are subsequently measured at amortised cost using the effective interest method, less provision for impairment. A provision for the impairment of trade debtors is established when there is objective evidence that the Charity will not be able to collect all amounts due according to the original terms of the receivables.

#### Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

**CHAPELTOWN CITIZENS ADVICE BUREAU**  
**NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2024**  
**continued ...**

**Trade creditors**

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of business from suppliers. Accounts payable are classified as current liabilities if the Charity does not have an unconditional right, at the end of the reporting period, to defer settlement of the creditor for at least twelve months after the reporting date. If there is an unconditional right to defer settlement for at least twelve months after the reporting date, they are presented as non-current liabilities.

Trade creditors are recognised initially at the transaction price and subsequently measured at amortised cost using the effective interest method.

**Borrowings**

Interest-bearing borrowings are initially recorded at fair value, net of transaction costs. Interest-bearing borrowings are subsequently carried at amortised cost, with the difference between the proceeds, net of transaction costs, and the amount due on redemption being recognised as a charge to the Statement of Financial Activities over the period of the relevant borrowing. Interest expense is recognised on the basis of the effective interest method and is included in interest payable and similar charges.

Borrowings are classified as current liabilities unless the Charity has an unconditional right to defer settlement of the liability for at least twelve months after the reporting date.

**Fund accounting**

Unrestricted income funds are general funds that are available for use at the trustee's discretion in furtherance of the objectives of the Charity.

Designated funds are unrestricted funds earmarked by the Management Committee for particular purposes.

Restricted funds are subject to restrictions on their expenditure imposed by the donor or through the terms of an appeal.

**Hire purchase and finance leases**

Leases in which substantially all the risks and rewards of ownership are retained by the lessor are classified as operating leases. Rentals payable under operating leases are charged in the Statement of Financial Activities on a straight line basis over the lease term.

**Pensions and other post retirement obligations**

Chapelton Citizens Advice has an auto-enrolment pension scheme with Aviva Pensions. New employees are assessed against the qualifying criteria and if eligible are automatically enrolled after three months of employment. Those not meeting the criteria are given the opportunity to 'opt in' to the scheme at any time after their first three months of employment.

**CHAPELTOWN CITIZENS ADVICE BUREAU**  
**NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2024**  
**continued ...**

**Financial instruments Classification**

Financial assets and financial liabilities are recognised when the charity becomes a party to the contractual provisions of the instrument.

Financial liabilities and equity instruments are classified according to the substance of the contractual arrangements entered into. An equity instrument is any contract that evidences a residual interest in the assets of the Charity after deducting all of its liabilities.

**Recognition and measurement**

All financial assets and liabilities are initially measured at transaction price (including transaction costs), except for those financial assets classified as at fair value through profit or loss, which are initially measured at fair value (which is normally the transaction price excluding transaction costs), unless the arrangement constitutes a financing transaction. If an arrangement constitutes a financing transaction, the financial asset or financial liability is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Financial assets and liabilities are only offset in the statement of financial position when, and only when there exists a legally enforceable right to set off the recognised amounts and the Charity intends either to settle on a net basis, or to realise the asset and settle the liability simultaneously.

Financial assets are derecognised when and only when a) the contractual rights to the cash flows from the financial asset expire or are settled, b) the Charity transfers to another party substantially all of the risks and rewards of ownership of the financial asset, or c) the Charity, despite having retained some, but not all, significant risks and rewards of ownership, has transferred control of the asset to another party.

Financial liabilities are derecognised only when the obligation specified in the contract is discharged, cancelled or expires.

**CHAPELTOWN CITIZENS ADVICE BUREAU  
NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2024**

**2. Comparative Statement of Financial Activities Year Ended 31 March 2023  
(Including Income And Expenditure Account  
And Statement Of Total Recognised Gains And Losses)**

	<b>Unrestrict ed Funds</b>	<b>Restricted Funds</b>	<b>Total 2023</b>	<b>Total 2022</b>
	£	£	£	£
<b>Income and endowments from:</b>				
Donations & legacies	-	-	-	-
Charitable activities	412,024	202,052	614,076	859,909
Investments	-	-	-	-
Other	-	-	-	-
	<hr/>	<hr/>	<hr/>	<hr/>
<b>TOTAL INCOMING RESOURCES</b>	<b>412,024</b>	<b>202,052</b>	<b>614,076</b>	<b>859,909</b>
	<hr/>	<hr/>	<hr/>	<hr/>
<b>RESOURCES EXPENDED</b>				
<b>Charitable activities</b>				
Advice and Information	419,806	152,584	572,390	799,266
	<hr/>	<hr/>	<hr/>	<hr/>
<b>TOTAL RESOURCES EXPENDED</b>	<b>419,806</b>	<b>152,584</b>	<b>572,390</b>	<b>799,266</b>
	<hr/>	<hr/>	<hr/>	<hr/>
<b>NET INCOME/ (EXPENDITURE)</b>	<b>(7,782)</b>	<b>49,468</b>	<b>41,686</b>	<b>60,643</b>
	<hr/>	<hr/>	<hr/>	<hr/>
Transfers between funds	9,000	(9,000)	-	-
Actuarial gain/(loss) on defined benefit pension scheme	-	-	-	-
	<hr/>	<hr/>	<hr/>	<hr/>
<b>NET MOVEMENT IN FUNDS</b>	<b>1,218</b>	<b>40,468</b>	<b>41,686</b>	<b>60,643</b>
<b>Reconciliation of Funds</b>				
Funds brought forward at 1 April 2022	398,150	19,170	417,320	356,677
	<hr/>	<hr/>	<hr/>	<hr/>
<b>Funds carried forward 31 March 2023</b>	<b>399,368</b>	<b>59,638</b>	<b>459,006</b>	<b>417,320</b>
	<hr/>	<hr/>	<hr/>	<hr/>

**CHAPELTOWN CITIZENS ADVICE BUREAU  
NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2024**

**3. Income from Donations and Legacies**

	<b>Unrestricted Funds £</b>	<b>Restricted Funds £</b>	<b>Total 2024 £</b>	<b>Total 2023 £</b>
Donations	-	-	-	-
<b>Total</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>

**4. Income from Charitable Activity**

Advice & Information Services:	<b>Unrestricted Funds £</b>	<b>Restricted Funds £</b>	<b>Total 2024 £</b>	<b>Total 2023 £</b>
<b>Funder</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
Citizens Advice Leeds	-	66,500	66,500	17,168
Citizens Advice National		-	-	15,000
Citizens Advice National	11812.5		11,813	-
Leeds City Council: Core Service	280,000		280,000	280,000
Leeds City Council: Immigration Service		60,000	60,000	0
Leeds City Council: Transforming Day Services		57,035	57,035	60,017
Leeds City Council:CEV	-		-	57,035
Leeds City Council: Household Support Fund		100,000	100,000	42,150
Leeds Hospitals: Transplant Pathway	25,500		25,500	70,000
Leeds University	69,750		69,750	25,500
Metcalfe Smith Trust	130		130	45,000
Glasspool charity Trust	100		100	319
LEAGUE OF THE HELPING HAND	-	-	-	1,000
Leeds Mind	3,700		3,700	250
Miscellaneous	-	-	-	637
<b>Total</b>	<u>390,992</u>	<u>283,535</u>	<u>674,527</u>	<u>614,076</u>

**5. Investment Income**

	<b>Unrestricted Funds £</b>	<b>Restricted Funds £</b>	<b>Total 2024 £</b>	<b>Total 2023 £</b>
Interest receivable on bank deposits	-	-	-	-
<b>Total</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>

**6. Other Income**

	<b>Unrestricted Funds £</b>	<b>Restricted Funds £</b>	<b>Total 2024 £</b>	<b>Total 2023 £</b>
Other Income	-	-	-	-
<b>Total</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>

**CHAPELTOWN CITIZENS ADVICE BUREAU  
NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2024**

**7. Resources Expended**

	<b>Unrestricted Funds</b>	<b>Restricted Funds</b>	<b>Total 2024</b>	<b>Total 2023</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
<b>Advice &amp; information services:</b>				
Direct costs	259,462	161,384	420,846	375,857
Support Costs	194,739	64,760	259,499	194,781
Governance Costs	1,416	419	1,835	1,752
<b>Total Resources Expended</b>	<b>455,617</b>	<b>226,563</b>	<b>682,180</b>	<b>572,390</b>

	<b>Staff Costs</b>	<b>Other Costs</b>	<b>Total 2024</b>	<b>Total 2023</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
<b>7b. Support Costs</b>				
Allocated Support Costs	149,261	16,985	166,246	129,032

Support costs are those functions that assist the work of the charity but do not directly undertake charitable activity. Support costs include back office costs, finance, personnel, payroll and governance costs which support the charity's programmes and activities. These costs have been allocated between costs of raising funds and expenditure in charitable activities. These bases on which support cost have been allocated are by staff time.

The trainees required extra support which was reflected in the extra support costs this year for example, we used an external to provide non-line management support. We managed to appoint the officer manager role.

**8. Net incoming/outgoing resources**

Net incoming resources for the year include:

	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>
Staff Pension contributions	20,608	19,182
Depreciation	-	-
Independent Examiner fees	1,800	1,560

**CHAPELTOWN CITIZENS ADVICE BUREAU  
NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2024**

**9. Trustees remuneration and expenses**

No Trustees, nor any persons connected with them:

- were reimbursed for expenses throughout the year.
- received any benefits in kind.
- received any remuneration from the charity during the year.

**10. Staff Costs**

Staff costs during the year were:

	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>
Wages and salaries	435,138	401,647
Social security costs	37841.61	35,317
Pension costs	20,608	19,182
	<u>493,588</u>	<u>456,146</u>

The average number of full time equivalent employees during the year was

	<b>2024</b>	<b>2023</b>
	<b>No.</b>	<b>No.</b>
Senior management	1.0	1.0
Operational management	4.0	3.7
Advice and advocacy	8.7	7.6
Admin & support	2.5	4.0
Total	16.1	16.2

No employee received emoluments of more that £60,000 during the year.(2023 - nil)

Staff costs increased to reflect the new contract and the appointment of three trainees.

Employees of the charity are entitled to join a defined contribution ‘money purchase’ scheme. There were no outstanding contributions at the year end. The costs of the defined contribution scheme are included within support and governance costs and allocated to the funds of the charity using the methodology set out in note 7.

**11. Taxation**

No tax was charged in the year (2023 - £nil)

**CHAPELTOWN CITIZENS ADVICE BUREAU  
NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2024**

**12. Tangible Fixed Assets**

	Computer Equipment	Other Tangible Assets	Total
<b>Cost</b>			
At 1 April 2023	5,505	1,011	6,516
Additions	-	-	-
At 31 March 2024	<u>5,505</u>	<u>1,011</u>	<u>6,516</u>
<b>Depreciation</b>			
At 1 April 2023	5,505	1,011	6,516
charge for the year	-	-	-
At 31 March 2024	<u>5,505</u>	<u>1,011</u>	<u>6,516</u>
<b>Net Book Value</b>			
At 1 April 2023	<u>-</u>	<u>-</u>	<u>-</u>
At 31 March 2024	<u>-</u>	<u>-</u>	<u>-</u>

**13. Debtors**

	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>
Trade Debtors	31,125	59,775
Accrued Income		
Prepayments		
Other Debtors		
Total	<u>31,125</u>	<u>59,775</u>

**14. Creditors**

	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>
Trade Creditors		
Taxation & social security	15,750	6,219
Accruals	6,090	6,090
Other Creditors	7,727	1,835
Total	<u>29,567</u>	<u>14,144</u>

**CHAPELTOWN CITIZENS ADVICE BUREAU  
NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2024**

**15. Commitments Under Operating Leases**

	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>
<b>Land &amp; buildings</b>		
Within 1 year		
1 - 5 years	-	-
more than 5 years	-	-
	<hr/>	<hr/>
<b>Total</b>	<hr/> -	<hr/> -

Operating leases are leases in which the title to the assets, and the risks and rewards of ownership, remain the the lessor. Rentals are charged on a straight line basis over the term of the lease.

**16. Charity status**

The Charity is a Charity limited by guarantee and consequently does not have share capital. Each of the trustees is liable to contribute an amount not exceeding £1 towards the assets of the Charity in the event of liquidation.

**CHAPELTOWN CITIZENS ADVICE BUREAU  
NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2024**

<b>17. Funds</b>	<b>Balance 1 April 2023 £</b>	<b>Incoming Resource s £</b>	<b>Outgoing Resource s £</b>	<b>Transfer s £</b>	<b>Balance 31 March 2024 £</b>
<b>Unrestricted funds:</b>					
General Funds	330,530	390,992	(455,617)	21,307	287,212
Designated Funds	68,838	-	-	-	68,838
<b>Total unrestricted funds</b>	<b>399,368</b>	<b>390,992</b>	<b>(455,617)</b>	<b>21,307</b>	<b>356,050</b>
<b>Restricted Funds:</b>					
Leeds City Council: Immigration Service	14,561	60,000	(69,216)		5,345
Leeds City Council: Transforming Day Services	30,077	57,035	(50,102)		37,010
Leeds City Council: Household Support Fund	-	100,000	(75,000)	(25,000)	-
Citizens Advice Leeds WYCA		66,500	(13,551)		52,949
Citizens Advice National	15,000		(18,693)	3,693	-
<b>Total restricted funds</b>	<b>59,638</b>	<b>283,535</b>	<b>(226,562)</b>	<b>(21,307)</b>	<b>95,304</b>
<b>Total funds</b>	<b>459,006</b>	<b>674,527</b>	<b>(682,179)</b>	<b>-</b>	<b>451,354</b>

**The specific purposes for which the funds are to be applied are as follows:**

**UNRESTRICTED FUNDS:**

Unrestricted funds increased through new contracts with Leeds University and a donation from the national arm of the organisation following their national fundraising efforts with the Guardian newspaper.

**DESIGNATED FUNDS:**

The designated funds balance comprises the following designations taken from the general funds of the charity

- Equipment Reserve £5068
- Building Reserve £18308
- Development fund £12500
- Contractual fund £32962

**RESTRICTED FUNDS:**

Restricted funds are explicitly spent on providing a core service to our beneficiaries and that consists of employing staff to provide those services and training volunteers to augment the paid staff team and add value to the city.

**CHAPELTOWN CITIZENS ADVICE BUREAU  
NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2024**

**17. Funds continued ...**

**Leeds City Council: Immigration Service**

An advice service for clients in Leeds with immigration issues.

**Leeds City Council: Transforming Day Services**

An advice service for clients in Leeds with learning disabilities.

**Leeds City Council: Household Support Fund**

The household support fund is a grant from the local authority via the government that is intended or CCA to distribute in the way of alms (in the form of vouchers and cash) to people in need of food or funds to pay for fuel.

**Citizens Advice Leeds WYCA**

This funding was a one off payment from the West Yorkshire Combined Authority intended to offset costs of inflation for that year (e.g. rise in fuel bills) and also to increase the advice giving capacity. CCA elected to increase telephone provision and also to employ an Employment caseworker.

**Citizens Advice National**

The national organisation raised money via a national newspaper and granted each office £15,000. CCA used these funds to recruit, train and develop three trainees without prior experience in advice work with a view to them filling funded vacancies as and when they arose.

**17. Funds (prior year comparative)**

	<b>Balance 1 April 2022 £</b>	<b>Incoming Resources £</b>	<b>Outgoing Resource s £</b>	<b>Transfers £</b>	<b>Balance 31 March 2023 £</b>
<b>Unrestricted funds:</b>					
General Funds	329,312	412,024	(419,806)	9,000	330,530
Designated Funds	68,838	-	-	-	68,838
<b>Total unrestricted funds</b>	<b>398,150</b>	<b>412,024</b>	<b>(419,806)</b>	<b>9,000</b>	<b>399,368</b>
<b>Restricted Funds:</b>					
Leeds City Council: Immigration Service	7,760	60,017	(53,216)		14,561
Leeds City Council: Transforming Day Services	11,410	57,035	(38,368)		30,077
Leeds City Council: Household Support Fund		70,000	(61,000)	(9,000)	-
Citizens Advice National		15,000			15,000
<b>Total restricted funds</b>	<b>19,170</b>	<b>202,052</b>	<b>(152,584)</b>	<b>(9,000)</b>	<b>59,638</b>
<b>Total funds</b>	<b>417,320</b>	<b>614,076</b>	<b>(572,390)</b>	<b>-</b>	<b>459,006</b>

**CHAPELTOWN CITIZENS ADVICE BUREAU  
NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2024**

**18. Analysis of Net Assets Between Funds**

	<b>Tangible fixed assets</b>	<b>Net current assets</b>	<b>Total funds 2024</b>
Unrestricted		287,212	287,212
Designated	-	68,838	68,838
Restricted	-	95,304	95,304
	-----	-----	-----
Total	-	451,354	451,354
	-----	-----	-----

	<b>Tangible fixed assets</b>	<b>Net current assets</b>	<b>Total funds 2023</b>
Unrestricted	-	330,530	330,530
Designated	-	68,838	68,838
Restricted	-	59,638	59,638
	-----	-----	-----
Total	-	459,006	459,006
	-----	-----	-----

**19. Analysis of Cash and Cash Equivalents**

	<b>At 1 April 2023</b>	<b>cashflow</b>	<b>at 31 March 2024</b>
Cash at bank and in hand	413,375	36,421	449,796
	-----	-----	-----
Total	413,375	36,421	449,796
	-----	-----	-----

	<b>At 1 April 2022</b>	<b>cashflow</b>	<b>at 31 March 2023</b>
Cash at bank and in hand	407,608	5,767	413,375
	-----	-----	-----
Total	407,608	5,767	413,375
	-----	-----	-----

**20. Related Party Transactions**

There were no related party transactions during the year (2023 - £nil)

**CHAPELTOWN CITIZENS ADVICE BUREAU**

England & Wales - Charity number 1118513

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# Accounts

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**Chapelton Citizens Advice Bureau**  
**Trustees Annual Report and Unaudited Financial Statements**  
**For the year ended 31<sup>st</sup> March 2023**

**Company Registration Number: 05674349 (England and Wales)**

**Charity Registration Number: 1118513 (England and Wales)**

## Contents

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**Reference and administrative detail of the charity, its trustees and advisors for the year ended 31<sup>st</sup>  
March, 2023**

**Trustees :**

Paul Auber, Chair  
Neville Atkins (resigned 12th June 2023)  
Julian Creasey  
Jane Dowson  
Sharon Hamilton  
Cllr Ghulam Hussain  
Ismaila Jatta  
Pat Kershaw  
Linda Lawrence-Wilkes  
Cllr Kamilla Maqsood

**Company Registered Number:** 05674349

**Charity Registered Number:** 1118513

**Registered Office :**

Willow House  
New Roscoe Buildings  
Cross Francis Street  
Leeds  
LS7 4BZ

**Company Secretary:**

Nicolas Morgan

**Independent Examiner:**

Bohorun & Co Ltd  
Chartered Certified Accountants and Statutory Auditors  
6 Howley Park Business Village  
Pullan Way  
Leeds  
LS27 0BZ

**Bankers:**

Unity Trust Bank PLC  
Nine Brindleyplace  
Birmingham  
B1 2HB

Trustees' Report (including Directors' Report)  
For the year ended 31<sup>st</sup> March 2023

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**Trustees of the charity**

The trustees present their report and the financial statements for the year ended 31<sup>st</sup> March 2023.

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard: applicable in the UK and Republic of Ireland (FRS 102), second' edition - October 2019 (Charities SORP ('FRS 102')), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006 and UK Generally Accepted Accounting Practice.

**Objectives and activities**

The principle policy of the Charity is to provide assistance to the community in order to further its objectives.

The principle objective of the charity is for the promotion of any charitable purpose for the benefit of the community of Leeds and Bradford by the advancement of education, the protection of health and the relief of poverty and sickness and distress.

A further objective is to exercise a responsible influence on the development of social policies and services, both locally and nationally.

In setting objectives and planning for activities, the Trustees have given due consideration to general guidance published by the charity commission relating to public benefit and in particular to its supplementary public benefit guidance.

The policies that have been adopted to achieve the above objective is to follow the guidelines set down by the national Citizens Advice and includes the operation of local bureau and outreach services within the geographical area. The trustees achieve their aims by obtaining a local diversity of volunteers and training them, sustaining and assisting charitable services by providing teams of managerial, administrative and specialist staff, raising income by negotiating funding agreements with various bodies and obtaining donations and income from other sources; incurring expenditure, acquiring assets, entering into leases and other transactions such that the service can operate to a high standard in an efficient manner, controlling financial operations on a year-by-year basis by the appropriate use of a Business Development Plan and an Annual Budget. The charity also operates Health & Safety and Equal Opportunities policies for the benefit of all coming into contact with the organisation.

The principle policy of the Charity is to provide assistance to the community in order to further its objectives.

The principle objective of the charity is for the promotion of any charitable purpose for the benefit of the community of Leeds and Bradford by the advancement of education, the protection of health and the relief of poverty and sickness and distress. A further objective is to exercise a responsible influence on the development of social policies and services, both locally and nationally.

## **How Our Activities Deliver Public Benefit**

Chapelton CAB has 15 paid staff of which 4 are part time. Over 30 volunteers provide their skills and experience to deliver advice to clients. They also provided interpreting, administrative and social policy skills.

The Charity predominantly delivers services to residents of Chapel Allerton, Harehills and Gipton and Burmantofts wards in Leeds and to a lesser extent to the other wards in the East and North East of the City.

### **The charity provides the following services:**

Generalist information, Immigration and Universal Credit and Benefit advice, in person at the bureau premises or at one of our outreach venues or via the telephone.

A Help to Claim service for people who are claiming universal credit for the first time.

Casework services for people with complex immigration problems and a similar service for welfare benefits and people with benefit appeals. Specific targeted services for:

People on the Liver transplant pathway,

- People in the Renal unit
- People with learning difficulties and their families
- A welfare benefit appeals project

### **Achievements and performance**

We have met targets for all of our contracts and service level agreements. We have reviewed service delivery methods and created new volunteer roles to help with this.

Overall we dealt with 16,994 Issues and helped 4,280 Clients and their families.

### **Future prospects**

Senior managers and trustees undertake an annual review of business risks for Chapelton Citizens Advice, taking care to record all significant risks in a risk register. This is monitored throughout the year to ensure there has not been any major change to the individual risks. Consideration is given to the steps the organisation needs to take to mitigate the risk by setting down actions that can be taken to reduce the likelihood and/or the impact of a risk taking place. The principle risk identified by this process is the ongoing uncertainty of future funding for Chapelton Citizens Advice. Trustees continue to look for new funding streams and opportunities to collaborate with others to develop new projects. Chapelton Citizens Advice carries sufficient reserves to meet the obligations of the organisation should no future funding be secured, and takes steps to actively manage creditors to ensure there is a healthy cash flow in the bank.

The Trustees are satisfied that systems and procedures are in place to mitigate our exposure to the major risk

Our contract within the Leeds Advice Consortium has at least one more year to run. We anticipate the value of the contract to be reduced given the reduction in local authority funding. We will be looking to diversify our funding base in the next three years.

## **Financial Review**

The income for the year amounted to £614,076 (2022 £859,909) with the expenditure amounting to £ 572,390 (2022 £799,266) resulting in a net income of £41,686 (2022 £60,643 net income).

The trustees have reviewed the risks to which the company is exposed and identified four principal requirements for the maintenance of the reserve as follows:

- to cover for the costs of providing cover for a key employee in the event of their being long term sick leave
- to cover for any liabilities to finance a short term cash deficit in the event of a switch from previous funding sources to an alternative source of funds
- to finance an orderly wind down of the company should funding be withdrawn
- to cover the risk of an unforeseen emergency or other unexpected need for funds.

Having evaluated the costs of the identified risks, the trustees consider that a minimum reserve of £150,000 should be maintained.

The trustees have also considered whether any reserve is required to cover the following risks, and have concluded that the risks are small and no such reserve is required

- planned commitments or designations that cannot be met by future income alone

The unrestricted funds at 31st March 2023 stood at £399,368 (2022 £398,150)

The trustees have assessed the major risks to which the Charity is exposed, and are satisfied that systems are in place to mitigate exposure to the major risks.

## **Executive Pay**

The trustees of the Chapeltown Citizens Advice Bureau set the remuneration of the Chief Executive Officer, and also approve the salaries of all other staff. Salaries are reviewed on an annual basis and are linked to the staff's skills, experience and competencies, but are necessarily limited by the Charity's ability to pay.

## **Structure, governance and management**

The Charity is a company limited by guarantee and operates within its memorandum and articles of association.

The trustees review the composition of the trustee body on an annual basis to ensure that there are adequate number of trustees with relevant skills, and to allow for succession planning. When necessary, recruits to the trustee body are typically sought by nomination from members, which comprise local authorities, local community organisations and locally based individuals.

Potential recruits are asked to confirm that they have not been disqualified from acting as a trustee, and are asked to consider and disclose any existing or potential conflicts of interest. The trustees are required to confirm those declarations on an annual basis.

The trustees, who are also the directors for the purpose of company law, and who served during the year were:

Paul Auber, Chair  
Neville Atkins  
Julian Creasey  
Jane Dowson  
Sharon Hamilton  
Ish Jatta  
Pat Kershaw  
Linda Lawrence-Wilkes  
Cllr Kamilla Maqsood

On appointment, new trustees are provided with a comprehensive induction to explain their role and responsibilities and the operations of the charity.

None of the trustees has any beneficial interest in the company. All of the trustees are members of the company and guarantee to contribute £1 in the event of a winding up.

The charity has taken advantage of the small companies' exemption in preparing the above report.

Independent Examiner

The independent examiner, Bohorun & Co Ltd, is deemed to be re-appointed under section 487(2) of the Companies Act 2006.

Statement of Trustees' Responsibilities  
For the year ended 31<sup>st</sup> March 2023

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The trustees, who are also the directors of the Chapelton Citizens Advice Bureau for the purpose of company law, are responsible for preparing the Trustees and the financial statements (FS) in accordance with the applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company Law requires the trustees to prepare FS 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 FS the Trustees are required to:

- Select suitable accounting policies and then apply them consistently;
- Observe the methods and principles in the Charities SORP
- Make judgements and estimates that are reasonable and prudent;
- State whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the accounts; and
- Prepare the FS 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 accounts 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 declaration of fraud and other irregularities.

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

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

This report has been prepared in accordance with the provisions applicable to companies subject to the small companies' regime of the Companies Act 2006.

The trustees' annual report has been approved by the Board of Trustees and signed on their behalf by



Paul Auber  
Chair of Board of Trustees

Independent Examiner's Report  
to the Members of Chapeltown Citizens Advice Bureau

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**INDEPENDENT EXAMINER**

I report to the charity trustees on my examination of the financial statements of Chapeltown Citizens Advice Bureau ("the charity") for the year ended 31<sup>st</sup> March 2023, which are set out on pages 9 to 25.

**Responsibilities and basis of report**

As the charity 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 company'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 the company's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I 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 that in any material respect:

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.



Prakash Bohorun (Dec 16, 2023 00:35 GMT+4)

D P Bohorun FCCA FCMI (Independent Examiner)  
Association of Chartered Certified Accountants  
Bohorun & Co Ltd  
6 Howley Park Business Village,  
Pullan Way,  
Leeds  
England  
LS27 0BZ

Date: Dec 16, 2023

Independent Examiner's Report  
to the Members of Chapeltown Citizens Advice Bureau

**CHAPELTOWN CITIZENS ADVICE BUREAU**

**STATEMENT OF FINANCIAL ACTIVITIES YEAR ENDED 31 MARCH 2023  
(INCLUDING INCOME AND EXPENDITURE ACCOUNT  
AND STATEMENT OF TOTAL RECOGNISED GAINS AND LOSSES)**

	Note	Unrestricted Funds £	Restricted Funds £	Total 2023 £	Total 2022 £
<b>Income and endowments from:</b>					
Donations & legacies	3	-	-	-	-
Charitable activities	4	412,024	202,052	614,076	859,909
Investment income	5	-	-	-	-
Other income	6	-	-	-	-
<b>TOTAL INCOME</b>		412,024	202,052	614,076	859,909
<b>EXPENDITURE ON</b>					
<b>Charitable activities</b>					
Advice and Information	7	419,806	152,584	572,390	799,266
<b>TOTAL EXPENDITURE</b>		419,806	152,584	572,390	799,266
<b>NET INCOME/ (EXPENDITURE)</b>		(7,782)	49,468	41,686	60,643
Transfers Between Funds		9,000	(9,000)	-	-
Actuarial gain/(loss) on defined benefit pension scheme		-	-	-	-
<b>NET MOVEMENT IN FUNDS</b>		1,218	40,468	41,686	60,643
<b>Reconciliation of Funds</b>					
Funds brought forward at 1 April 2022		398,150	19,170	417,320	356,677
<b>Funds carried forward 31 March 2023</b>		399,368	59,638	459,006	417,320

A comparative Statement of Financial Activates is found in Note 2

All of the Charity's activities derive from continuing operations during the above two periods.

**CHAPELTOWN CITIZENS ADVICE BUREAU  
BALANCE SHEET  
AS AT 31 MARCH 2023**

	note	2023 £	2022 £
<b>FIXED ASSETS</b>			
Tangible Assets	12	-	-
<b>CURRENT ASSETS</b>			
Debtors	13	59,775	51,547
Cash at bank and in hand		413,375	407,608
		<u>473,150</u>	<u>459,155</u>
<b>CREDITORS: Amounts falling due within one year</b>	14	<u>(14,144)</u>	<u>(41,835)</u>
<b>NET CURRENT ASSETS</b>		<u>459,006</u>	<u>417,320</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<u>459,006</u>	<u>417,320</u>
<b>TOTAL NET ASSETS</b>		<u>459,006</u>	<u>417,320</u>
<b>FUNDS</b>			
Restricted income funds		59,638	19,170
Designated funds		68,838	68,838
Unrestricted funds		330,530	329,312
Pension Reserve		-	-
<b>TOTAL FUNDS</b>	17	<u>459,006</u>	<u>417,320</u>

For the year ending 31<sup>st</sup> March 2023 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

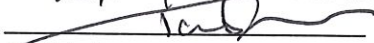
Directors' responsibilities:

- The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476;
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of financial statements.

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

The notes on pages 14-28 form part of these financial statements.

These financial statements were approved by the board of trustees and authorised for issue on 12/12/2023 and are signed on behalf of the board by:

  
Paul Auber  
Chair of the Board of Trustees

**CHAPELTOWN CITIZENS ADVICE BUREAU  
STATEMENT OF CASH FLOWS  
YEAR ENDED 31 MARCH 2023**

	note	2023 £	2022 £
<b>Cash flows from operating activities</b>			
Net income/(Expenditure) for the period		41,686	60,643
<b>Adjusted for:</b>			
Depreciation charge	12	-	-
Investment income	5	-	-
Defined benefit pension scheme cost less contribution		-	-
Defined benefit pension scheme finance cost		-	-
Decrease/(increase) in debtors	13	(8,228)	(19,672)
(Decrease)/increase in creditors	14	(27,691)	14,003
<b>Net cash flows from operating activities</b>		<b>5,767</b>	<b>54,974</b>
<b>Cash flows from investing activities</b>			
Interest receivable and similar income	5	-	-
Purchase of tangible fixed assets	12	-	-
Net cash flows from investing activities		-	-
Net increase/(decrease) in cash and cash equivalents		5,767	54,974
Cash and cash equivalents at 1 April 2022		407,608	352,634
Cash and cash equivalents at 31 March 2023	19	413,375	407,608

All of the cash flows are derived from continuing operations during the above two periods.

**CHAPELTOWN CITIZENS ADVICE BUREAU  
NOTES TO THE FINANCIAL STATEMENTS FOR  
THE YEAR ENDED 31 MARCH 2023**

**1. Accounting Policies**

**Summary of significant accounting policies and key accounting estimates**

The charity is a company limited by guarantee. The members of the company are the Trustees named on page 2. In the event of the charity being wound up, the liability of the guarantee is limited to £1 per member of the charity.

Summary of significant accounting policies and key accounting estimates

The principal accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all the years presented, unless otherwise stated.

**Basis of preparation**

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard: applicable in the UK and Republic of Ireland (FRS 102), second' edition - October 2019 (Charities SORP ('FRS 102')), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006 and UK Generally Accepted Accounting Practice.

Chapelton Citizens Advice meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

**Going concern**

There are no material uncertainties about the charity's ability to continue as a going concern.

**Income and endowments**

All incoming resources are included in the Statement of Financial Activities when the charity is entitled to the income and the amount can be quantified with reasonable accuracy. The following specific policies are applied to particular categories of income: Voluntary income is received by way of grants, donations and gifts and is included in full in the Statement of Financial Activities when receivable.

## **NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2023**

### **Donations and legacies**

Donated services and facilities are included at the value to the charity where this can be quantified. The value of services provided by volunteers has not been included in these accounts.

### **Grants receivable**

Income resources from grants, where related to performance and specific deliverables, are accounted for as the charity earns the right to consideration by its performance.

All grant income received is considered to be incoming resources from charitable activities.

### **Investment income**

Investment income is included when receivable.

### **Expenditure**

Expenditure is recognised on an accrual basis when a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is included as an administrative expense.

### **Charitable activities**

Charitable expenditure comprises those costs incurred by the Charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

### **Governance costs**

These include the costs attributable to the Charity's compliance with constitutional and statutory requirements, including audit and costs linked to the strategic management of the charity.

### **Taxation**

The Charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the Charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

### **Tangible fixed assets**

Fixed assets (excluding investments) are stated at cost less accumulated depreciation. Individual fixed assets costing £1,000 or more are capitalised at cost.

### **Depreciation and amortisation**

Depreciation is calculated so as to write off the cost of an asset, less its estimated residual value, over the useful economic life of the asset as follows:

<b>Asset class</b>	<b>Depreciation method and rate</b>
Office equipment	10% to 33%
Leasehold improvements	Over the remaining life of the lease

### **Trade debtors**

Trade debtors are amounts due from customers for merchandise sold or services performed in the ordinary course of business. Trade debtors are recognised initially at the transaction price. They are subsequently measured at amortised cost using the effective interest method, less provision for impairment. A provision for the impairment of trade debtors is established when there is objective evidence that the Charity will not be able to collect all amounts due according to the original terms of the receivables.

### **Cash and cash equivalents**

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

### **Trade creditors**

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of business from suppliers. Accounts payable are classified as current liabilities if the Charity does not have an unconditional right, at the end of the reporting period, to defer settlement of the creditor for at least twelve months after the reporting date. If there is an unconditional right to defer settlement for at least twelve months after the reporting date, they are presented as non-current liabilities.

Trade creditors are recognised initially at the transaction price and subsequently measured at amortised cost using the effective interest method.

### **Borrowings**

Interest-bearing borrowings are initially recorded at fair value, net of transaction costs. Interest bearing borrowings are subsequently carried at amortised cost, with the difference between the proceeds, net of transaction costs, and the amount due on redemption being recognised as a charge to Interest expense is recognised on the basis of the effective interest method and is included in interest payable and similar charges.

Borrowings are classified as current liabilities unless the Charity has an unconditional right to defer settlement of the liability for at least twelve months after the reporting date.

### **Fund accounting**

Unrestricted income funds are general funds that are available for use at the trustee's discretion in furtherance of the objectives of the Charity.

Designated funds are unrestricted funds earmarked by the Management Committee for particular purposes.

**CHAPELTOWN CITIZENS ADVICE BUREAU  
NOTES TO THE FINANCIAL STATEMENTS FOR  
THE YEAR ENDED 31 MARCH 2023**

Restricted funds are subject to restrictions on their expenditure imposed by the donor or through the terms of an appeal.

**Hire purchase and finance leases**

Leases in which substantially all the risks and rewards of ownership are retained by the lessor are classified as operating leases. Rentals payable under operating leases are charged in the Statement of

Financial Activities on a straight line basis over the lease term.

**Pensions and other post retirement obligations**

Chapelton Citizens Advice has an auto-enrolment pension scheme with Aviva Pensions. New employees are assessed against the qualifying criteria and if eligible are automatically enrolled after three months of employment. Those not meeting the criteria are given the opportunity to 'opt in' to the scheme at any time after their first three months of employment.

**Financial instruments Classification**

Financial assets and financial liabilities are recognised when the charity becomes a party to the contractual provisions of the instrument.

Financial liabilities and equity instruments are classified according to the substance of the contractual arrangements entered into. An equity instrument is any contract that evidences a residual interest in the assets of the Charity after deducting all of its liabilities.

**Recognition and measurement**

All financial assets and liabilities are initially measured at transaction price (including transaction costs), except for those financial assets classified as at fair value through profit or loss, which are initially measured at fair value (which is normally the transaction price excluding transaction costs), unless the arrangement constitutes a financing transaction. If an arrangement constitutes a financing transaction, the financial asset or financial liability is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Financial assets and liabilities are only offset in the statement of financial position when, and only when there exists a legally enforceable right to set off the recognised amounts and the Charity intends either to settle on a net basis, or to realise the asset and settle the liability simultaneously.

Financial assets are derecognised when and only when a) the contractual rights to the cash flows from the financial asset expire or are settled, b) the Charity transfers to another party substantially all of the risks and rewards of ownership of the financial asset, or c) the Charity, despite having retained some, but not all, significant risks and rewards of ownership, has transferred control of the asset to another party. Financial liabilities are derecognised only when the obligation specified in the contract is discharged, cancelled or expires.

**CHAPELTOWN CITIZENS ADVICE BUREAU  
NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2023**

<b>2. Comparative Statement of Financial Activities Year Ended 31 March 2023 (Including Income And Expenditure Account And Statement Of Total Recognised Gains And Losses)</b>				
	<b>Unrestricted Funds</b>	<b>Restricted Funds</b>	<b>Total 2023</b>	<b>Total 2022</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
<b>Income and endowments from:</b>				
Donations & legacies	-	-	-	-
Charitable activities	385,354	474,555	859,909	847,027
Investments	-	-	-	-
Other	-	-	-	-
<b>TOTAL INCOMING RESOURCES</b>	<b>385,354</b>	<b>474,555</b>	<b>859,909</b>	<b>847,027</b>
<b>RESOURCES EXPENDED</b>				
<b>Charitable activities</b>				
Advice and Information	339,729	459,537	799,266	772,013
<b>TOTAL RESOURCES EXPENDED</b>	<b>339,729</b>	<b>459,537</b>	<b>799,266</b>	<b>772,013</b>
<b>NET INCOME/ (EXPENDITURE)</b>	<b>45,625</b>	<b>15,018</b>	<b>60,643</b>	<b>75,014</b>
Transfers between funds	(530)	530	-	-
Actuarial gain/(loss) on defined benefit pension scheme	-	-	-	-
<b>NET MOVEMENT IN FUNDS</b>	<b>45,095</b>	<b>15,548</b>	<b>60,643</b>	<b>75,014</b>
<b>Reconciliation of Funds</b>				
Funds brought forward at 1 April 2022	353,055	3,622	356,677	281,663
<b>Funds carried forward 31 March 2023</b>	<b>398,150</b>	<b>19,170</b>	<b>417,320</b>	<b>356,677</b>

**CHAPELTOWN CITIZENS ADVICE BUREAU  
NOTES TO THE FINANCIAL STATEMENTS FOR  
THE YEAR ENDED 31 MARCH 2023**

**3. Income from Donations and Legacies**

	Unrestricted Funds	Restricted Funds	Total 2023	Total 2022
	£	£	£	£
Donations	-	-	-	-
<b>Total</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>

**4. Income from Charitable Activity**

Advice & Information Services:

Funder	Unrestricted Funds £	Restricted Funds £	Total 2023 £	Total 2022 £
Citizens Advice: Help to Claim		-	-	324,356
Citizens Advice: MAPS increased capacity		-	-	32,903
Citizens Advice Leeds	17,168		17,168	
Citizens Advice National		15,000	15,000	
Leeds City Council: Core Service	280,000		280,000	280,000
Leeds City Council: Immigration Service		60,017	60,017	60,261
Leeds City Council: Transforming Day Services		57,035	57,035	57,035
Leeds City Council:CEV	42,150		42,150	35,000
Leeds City Council: Household Support Fund		70,000	70,000	
Leeds Hospitals: Transplant Pathway	25,500		25,500	25,500
Leeds University	45,000		45,000	44,056
Metcalfe Smith Trust	319		319	550
Glasspool charity Trust	1,000		1,000	50
C Johnson Charity			-	198
LEAGUE OF THE HELPING HAND	250	-	250	-
Miscellaneous	637	-	637	-
-	-	-	-	-
<b>Total</b>	<u>412,024</u>	<u>202,052</u>	<u>614,076</u>	<u>859,909</u>

**CHAPELTOWN CITIZENS ADVICE BUREAU  
NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2023**

**5. Investment Income**

	Unrestricted Funds	Restricted Funds	Total 2023	Total 2022
	£	£	£	£
Interest receivable on bank deposits	-	-	-	-
Total	-	-	-	-

**6. Other Income**

	Unrestricted Funds	Restricted Funds	Total 2023	Total 2022
	£	£	£	£
Other Income	-	-	-	-
Total	-	-	-	-

**7. Resources Expended**

	Unrestricted Funds	Restricted Funds	Total 2023	Total 2022
	£	£	£	£
<b>Advice &amp; information services:</b>				
Direct costs	254,424	121,433	375,857	584,272
Support Costs	163,921	30,860	194,781	213,399
Governance Costs	1,461	291	1,752	1,595
Total Resources Expended	419,806	152,584	572,390	799,266

**7b. Support Costs**

	Staff Costs	Other Costs	Total 2023	Total 2022
	£	£	£	£
Allocated Support Costs	118,798	10,234	129,032	142,606

**CHAPELTOWN CITIZENS ADVICE BUREAU  
NOTES TO THE FINANCIAL STATEMENTS FOR  
THE YEAR ENDED 31 MARCH 2023**

**8. Net incoming/outgoing resources**

Net incoming resources for the year include:

	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
Staff Pension contributions	19,182	26,783
Depreciation	-	-
Independent Examiner fees	1,560	1,560

**9. Trustees remuneration and expenses**

No Trustees, nor any persons connected with them:

- were reimbursed for expenses throughout the year.
- received any benefits in kind.
- received any remuneration from the charity during the year.

**CHAPELTOWN CITIZENS ADVICE BUREAU  
NOTES TO THE FINANCIAL STATEMENTS FOR  
THE YEAR ENDED 31 MARCH 2023**

**10. Staff Costs**

Staff costs during the year were:

	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
Wages and salaries	401,647	616,536
Social security costs	35,317	51,913
Pension costs	19,182	26,783
	<u>456,146</u>	<u>695,232</u>

The average number of full time equivalent employees during the year was

	<b>2023</b>	<b>2022</b>
	<b>No.</b>	<b>No.</b>
Senior management	1.0	1.0
Operational management	1.3	2.3
Advice and advocacy	9.0	18.7
Admin & support	2.0	2.3
Total	<u>13.3</u>	<u>24.3</u>

No employee received emoluments of more than £60,000 during the year.  
(2022 - nil)

**11. Taxation**

No tax was charged in the year (2022 - £nil)

**CHAPELTOWN CITIZENS ADVICE BUREAU  
NOTES TO THE FINANCIAL STATEMENTS FOR  
THE YEAR ENDED 31 MARCH 2023**

<b>12. Tangible Fixed Assets</b>			
	Computer Equipment	Other Tangible Assets	Total
<b>Cost</b>			
At 1 April 2022	5,505	1,011	6,516
Additions	-	-	-
At 31 March 2023	5,505	1,011	6,516
<b>Depreciation</b>			
At 1 April 2022	5,505	1,011	6,516
charge for the year	-	-	-
At 31 March 2023	5,505	1,011	6,516
<b>Net Book Value</b>			
At 1 April 2022	-	-	-
At 31 March 2023	-	-	-
<b>13. Debtors</b>		<b>2023</b>	<b>2022</b>
		<b>£</b>	<b>£</b>
Trade Debtors		59,775	51,547
Work in Progress			
Accrued Income			
Prepayments			
Other Debtors			
Total		59,775	51,547
<b>14. Creditors</b>		<b>2023</b>	<b>2022</b>
		<b>£</b>	<b>£</b>
Trade Creditors			
Taxation & social security		6,219	10,835
Accruals		6,090	4,740
Other Creditors		1,835	26,260
Total		14,144	41,835

**CHAPELTOWN CITIZENS ADVICE BUREAU  
NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2023**

**15. Commitments Under Operating Leases**

Total future minimum lease payments under non-cancellable operating leases are as follows:

	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
<b>Land &amp; buildings</b> Within 1 year		
1 - 5 years	-	-
more than 5 years	-	-
	<hr/>	<hr/>
<b>Total</b>	<hr/> <hr/>	<hr/> <hr/>

**16. Charity status**

The Charity is a Charity limited by guarantee and consequently does not have share capital. Each of the trustees is liable to contribute an amount not exceeding £1 towards the assets of the Charity in the event of liquidation.

**CHAPELTOWN CITIZENS ADVICE BUREAU  
NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2023**

**17. Funds (prior year comparative)**

	Balance 1 April 2021	Incoming Resources £	Outgoing Resources £	Pension Gain/(Loss) £	Transfers 2022 £	Balance 31 March 2022 £
<b>Unrestricted funds:</b>						
General Funds	284,217	385,354	(339,729)	-	(530)	329,312
Designated Funds	68,838	-	-	-	-	68,838
<b>Total unrestricted funds</b>	<b>353,055</b>	<b>385,354</b>	<b>(339,729)</b>	<b>-</b>	<b>(530)</b>	<b>398,150</b>
<b>Restricted Funds:</b>						
Citizens Advice: Help to Claim	-	324,356	(324,357)	-	1	-
Citizens Advice: MAPS increased capacity	-	32,903	(33,432)	-	529	-
Leeds City Council: Immigration Service	-	60,261	(52,501)	-	-	7,760
Leeds City Council: Transforming Day Services	3,622	57,035	(49,247)	-	-	11,410
<b>Total restricted funds</b>	<b>3,622</b>	<b>474,555</b>	<b>(459,537)</b>	<b>-</b>	<b>530</b>	<b>19,170</b>
<b>Total funds</b>	<b>356,677</b>	<b>859,909</b>	<b>(799,266)</b>	<b>-</b>	<b>-</b>	<b>417,320</b>

## 17. Funds

	Balance 1 April 2022	Incoming Resources	Outgoing Resources	Pension Gain/(Loss)	Transfers	Balance 31 March 2023
	£	£	£	£	£	£
<b>Unrestricted funds:</b>						
General Funds	329,312	412,024	(419,806)	-	9,000	330,530
Designated Funds	68,838	-	-	-	-	68,838
<b>Total unrestricted funds</b>	<b>398,150</b>	<b>412,024</b>	<b>(419,806)</b>	<b>-</b>	<b>9,000</b>	<b>399,368</b>
<b>Restricted Funds:</b>						
Leeds City Council: Immigration Service	7,760	60,017	(53,216)	-	-	14,561
Leeds City Council: Transforming Day Services	11,410	57,035	(38,368)	-	-	30,077
Leeds City Council: Household Support Fund	-	70,000	(61,000)	-	(9,000)	-
Citizens Advice National	-	15,000	-	-	-	15,000
<b>Total restricted funds</b>	<b>19,170</b>	<b>202,052</b>	<b>(152,584)</b>	<b>-</b>	<b>(9,000)</b>	<b>59,638</b>
<b>Total funds</b>	<b>417,320</b>	<b>614,076</b>	<b>(572,390)</b>	<b>-</b>	<b>-</b>	<b>459,006</b>

### 17. Funds (continued)

The specific purposes for which the funds are to be applied are as follows:

#### DESIGNATED FUNDS:

The designated funds balance comprises the following designations taken from the general funds of the charity

- Equipment Reserve £5068
- Building Reserve £18308
- Development fund £12500
- Contractual fund £32962

#### RESTRICTED FUNDS:

##### Help to Claim

Funding to help Universal Credit claimants make a claim.

##### MAPS increased capacity

A debt advice service for clients in Leeds with debt issues

##### Leeds City Council: Immigration Service

An advice service for clients in Leeds with immigration issues.

##### Leeds City Council: Transforming Day Services

An advice service for clients in Leeds with learning disabilities.

**CHAPELTOWN CITIZENS ADVICE BUREAU  
NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2023**

<b>18. Analysis of Net Assets Between Funds</b>			
	<b>Tangible fixed assets</b>	<b>Net current assets</b>	<b>Total funds 2023</b>
Unrestricted		330,530	330,530
Designated	-	68,838	68,838
Restricted	-	59,638	59,638
<b>Total</b>	<b>-</b>	<b>459,006</b>	<b>459,006</b>
	<b>Tangible fixed assets</b>	<b>Net current assets</b>	<b>Total funds 2023</b>
Unrestricted	-	329,312	329,312
Designated	-	68,838	68,838
Restricted	-	19,170	19,170
<b>Total</b>	<b>-</b>	<b>417,320</b>	<b>417,320</b>
<b>19. Analysis of Cash and Cash Equivalents</b>			
	<b>At 1 April 2022</b>	<b>cashflow</b>	<b>at 31 March 2023</b>
Cash at bank and in hand	407,608	5,767	413,375
<b>Total</b>	<b>407,608</b>	<b>5,767</b>	<b>413,375</b>
	<b>At 1 April 2021</b>	<b>cashflow</b>	<b>at 31 March 2022</b>
Cash at bank and in hand	325,634	54,974	407,608
Notice Deposits (Less than 3 months)	-	-	-
<b>Total</b>	<b>325,634</b>	<b>54,974</b>	<b>407,608</b>
<b>20. Related Party Transactions</b>			
There were no related party transactions during the year (2022 - £nil)			



# Chapeltown CAB - Accounts y.e 31.03.2023

Final Audit Report

2023-12-15

Created:	2023-12-15
By:	Lindsay Cooper (lindsay@bohoruns.co.uk)
Status:	Signed
Transaction ID:	CBJCHBCAABAAhZKSI_HKi6Kg1txNepDvC2yq89JVsgmP

## "Chapeltown CAB - Accounts y.e 31.03.2023" History

-  Document created by Lindsay Cooper (lindsay@bohoruns.co.uk)  
2023-12-15 - 10:12:30 AM GMT- IP address: 81.5.150.248
-  Document emailed to Prakash Bohorun (kash@bohoruns.co.uk) for signature  
2023-12-15 - 10:13:59 AM GMT
-  Email viewed by Prakash Bohorun (kash@bohoruns.co.uk)  
2023-12-15 - 8:35:18 PM GMT- IP address: 102.117.59.255
-  Document e-signed by Prakash Bohorun (kash@bohoruns.co.uk)  
Signature Date: 2023-12-15 - 8:35:53 PM GMT - Time Source: server- IP address: 102.117.59.255
-  Agreement completed.  
2023-12-15 - 8:35:53 PM GMT

**CHAPELTOWN CITIZENS ADVICE BUREAU**

England & Wales - Charity number 1118513

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# Accounts

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**Chapelton Citizens Advice Bureau  
For the year ended 31<sup>st</sup> March 2022**

**Chapelton Citizens Advice Bureau  
Trustees Annual Report and Unaudited Financial Statements  
For the year ended 31<sup>st</sup> March 2022**

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**Company Registration Number: 05674349 (England and Wales)**

**Charity Registration Number: 1118513 (England and Wales)**

Contents

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Statement of Cash Flows	13
Notes to the financial statements	14-24

Reference and administrative detail of the charity, its trustees and advisors for the year ended 31<sup>st</sup>  
March, 2021

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<b>Trustees :</b>	Paul Auber, Chair Neville Atkins Julian Creasey Jane Dowson Sharon Hamilton Cllr Ghulam Hussain Ish Jatta Pat Kershaw Linda Lawrence-Wilkes Cllr Kamilla Maqsood
<b>Company Registered Number:</b>	05674349
<b>Charity Registered Number:</b>	1118513
<b>Registered Office :</b>	Willow House New Roscoe Buildings Cross Francis Street Leeds LS7 4BZ
<b>Company Secretary:</b>	Nicolas Morgan
<b>Independent Examiner:</b>	Bohorun & Co Ltd Chartered Certified Accountants and Statutory Auditors 6 Howley Park Business Village Pullan Way Leeds LS27 0BZ
<b>Bankers:</b>	Unity Trust Bank PLC Nine Brindleyplace Birmingham B1 2HB

Trustees' Report (including Directors' Report)  
For the year ended 31<sup>st</sup> March 2022

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The Trustees present their report and accounts for the year ended 31<sup>st</sup> March 2022.

The accounts have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the Charity's Memorandum and Articles of Association, the Companies Act 2006 and "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 (FRS102)" (as amended for accounting periods commencing from 1<sup>st</sup> January 2016).

### **Objectives and activities**

The principle policy of the Charity is to provide assistance to the community in order to further its objectives.

The principle objective of the charity is for the promotion of any charitable purpose for the benefit of the community of Leeds and Bradford by the advancement of education, the protection of health and the relief of poverty and sickness and distress.

A further objective is to exercise a responsible influence on the development of social policies and services, both locally and nationally.

In setting objectives and planning for activities, the Trustees have given due consideration to general guidance published by the charity commission relating to public benefit and in particular to its supplementary public benefit guidance.

The policies that have been adopted to achieve the above objective is to follow the guidelines set down by the national Citizens Advice and includes the operation of local bureau and outreach services within the geographical area. The trustees achieve their aims by obtaining a local diversity of volunteers and training them, sustaining and assisting charitable services by providing teams of managerial, administrative and specialist staff, raising income by negotiating funding agreements with various bodies and obtaining donations and income from other sources; incurring expenditure, acquiring assets, entering into leases and other transactions such that the service can operate to a high standard in an efficient manner, controlling financial operations on a year-by-year basis by the appropriate use of a Business Development Plan and an Annual Budget. The charity also operates Health & Safety and Equal Opportunities policies for the benefit of all coming into contact with the organisation.

The principle policy of the Charity is to provide assistance to the community in order to further its objectives.

The principle objective of the charity is for the promotion of any charitable purpose for the benefit of the community of Leeds and Bradford by the advancement of education, the protection of health and the relief of poverty and sickness and distress.

A further objective is to exercise a responsible influence on the development of social policies and services, both locally and nationally.

### **How Our Activities Deliver Public Benefit**

Chapelton CAB has 25 paid staff of which 8 are part time. Over 30 volunteers provide their skills and experience to deliver advice to clients. They also provided interpreting, administrative and social policy skills.

The Charity predominantly delivers services to residents of Chapel Allerton, Harehills and Gipton and Burmantofts wards in Leeds and to a lesser extent to the other wards in the East and North East of the City.

### **The charity provides the following services:**

Generalist information, Immigration and Universal Credit and Benefit advice, in person at the bureau premises or at one of our outreach venues or via the telephone.

A Help to Claim service for people who are claiming universal credit for the first time.

Casework services for people with complex immigration problems and a similar service for welfare benefits and people with benefit appeals.

### **Specific targeted services for:**

- People on the Liver transplant pathway,
- People with learning difficulties and their families
- A welfare benefit appeals project
- A service for people clinically extremely vulnerable to Covid

### **Achievements and performance**

We have met targets for all of our contracts and service level agreements. We have reviewed service delivery methods and created new volunteer roles to help with this.

Overall we dealt with 25,992 Issues and helped 5,890 Clients and their families.

### **Future prospects**

Senior managers and trustees undertake an annual review of business risks for Chapelton Citizens Advice, taking care to record all significant risks in a risk register. This is monitored throughout the year to ensure there has not been any major change to the individual risks. Consideration is given to the steps the organisation needs to take to mitigate the risk by setting down actions that can be taken to reduce the likelihood and/or the impact of a risk taking place. The principle risk identified by this process is the ongoing uncertainty of future funding for Chapelton Citizens Advice. Trustees continue to look for new funding streams and opportunities to collaborate with others to develop new projects. Chapelton Citizens Advice carries sufficient reserves to meet the obligations of the organisation should no future funding be secured, and takes steps to actively manage creditors to ensure there is a healthy cash flow in the bank.

The Trustees are satisfied that systems and procedures are in place to mitigate our exposure to the major risk.

Our contract within the Leeds Advice Consortium has at least one more year to run. We anticipate the value of the contract to be reduced given the reduction in local authority funding. We will be looking to diversify our funding base in the next three years.

## Financial Review

The income for the year amounted to £859,909 (2021 £847,027) with the expenditure amounting to £799,266 (2021 £772,013) resulting in a net income of £60,643 (2021 net income £75,014).

The trustees have reviewed the risks to which the company is exposed and identified four principal requirements for the maintenance of the reserve as follows:

- to cover for the costs of providing cover for a key employee in the event of their being long term sick leave
- to cover for any liabilities to finance a short term cash deficit in the event of a switch from previous funding sources to an alternative source of funds
- to finance an orderly wind down of the company should funding be withdrawn
- to cover the risk of an unforeseen emergency or other unexpected need for funds.

Having evaluated the costs of the identified risks, the trustees consider that a minimum reserve of £150,000 should be maintained.

The trustees have also considered whether any reserve is required to cover the following risks, and have concluded that the risks are small and no such reserve is required

- planned commitments or designations that cannot be met by future income alone

The unrestricted funds at 31<sup>st</sup> March 2022 stood at £329,312 (2021 £284,217)

The trustees have assessed the major risks to which the Charity is exposed, and are satisfied that systems are in place to mitigate exposure to the major risks.

## Executive Pay

The trustees of the Chapelton Citizens Advice Bureau set the remuneration of the Chief Executive Officer, and also approve the salaries of all other staff. Salaries are reviewed on an annual basis and are linked to the staff's skills, experience and competencies, but are necessarily limited by the Charity's ability to pay.

## Structure, governance and management

The Charity is a company limited by guarantee and operates within its memorandum and articles of association.

The trustees review the composition of the trustee body on an annual basis to ensure that there are adequate number of trustees with relevant skills, and to allow for succession planning. When necessary, recruits to the trustee body are typically sought by nomination from members, which comprise local authorities, local community organisations and locally based individuals.

Potential recruits are asked to confirm that they have not been disqualified from acting as a trustee, and are asked to consider and disclose any existing or potential conflicts of interest. The trustees are required to confirm those declarations on an annual basis.

The trustees, who are also the directors for the purpose of company law, and who served during the year were:

Paul Auber, Chair  
Neville Atkins  
Julian Creasey  
Jane Dowson  
Sharon Hamilton  
Cllr Ghulam Hussain  
Ish Jatta  
Pat Kershaw  
Linda Lawrence-Wilkes  
Cllr Kamilla Maqsood

On appointment, new trustees are provided with a comprehensive induction to explain their role and responsibilities and the operations of the charity.

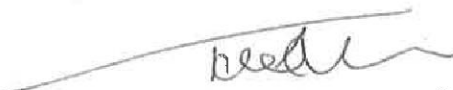
None of the trustees has any beneficial interest in the company. All of the trustees are members of the company and guarantee to contribute £1 in the event of a winding up.

The charity has taken advantage of the small companies' exemption in preparing the above report.

Independent Examiner

The independent examiner, Bohorun & Co Ltd, is deemed to be re-appointed under section 487(2) of the Companies Act 2006.

The Trustees' report was approved by the Board of Trustees:

  
Paul Auber, Chair

20/12/2022

Statement of Trustees' Responsibilities  
For the year ended 31<sup>st</sup> March 2022

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The trustees, who are also the directors of the Chapelton Citizens Advice Bureau for the purpose of company law, are responsible for preparing the Trustees' Report and the accounts in accordance with the applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company Law requires the trustees to prepare accounts 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 accounts the Trustees are required to:

- Select suitable accounting policies and then apply them consistently;
- Observe the methods and principles in the Charities SORP
- Make judgements and estimates that are reasonable and prudent;
- State whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the accounts; and
- Prepare the accounts 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 accounts 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 declaration of fraud and other irregularities.

Independent Examiner's Report  
to the Members of Chapelton Citizens Advice Bureau

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## INDEPENDENT EXAMINER

Each of the persons who is a trustee at the date of approval of this report confirms that:

- so far as each Trustee is aware, there is no relevant audit information of which the charity's independent examiner is unaware; and
- each Trustee has taken all steps that they ought to have taken as a trustee to make themselves aware of any relevant audit information and to establish that the charity's independent examiner is aware of that information.

I report on the financial statements of Chapelton Citizens Advice Bureau for the year ended 31 March 2022 as set out on pages 8 to 22.

This report is made solely to the charity's Trustees, as a body, in accordance with section 145 of the Charities Act 2011. My work has been undertaken so that I might state to the charity's Trustees those matters I am required to state to them in this report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the charity and the charity's Trustees as a body, for my work, for this report, or for the opinions I have formed.

### Respective responsibilities of Trustees and Examiner

The charity's Trustees are responsible for the preparation of the financial statements. The charity's trustees consider that an audit is not required for this year under Section 144(2) of the Charities Act 2011 ('the 2011 Act') and that an independent examination is needed.

It is my responsibility to:

- examine the financial statements under section 145 of the 2011 Act;
- to follow the procedures laid down in the General Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and
- to state whether particular matters have come to my attention.

### Basis of Independent Examiner's report

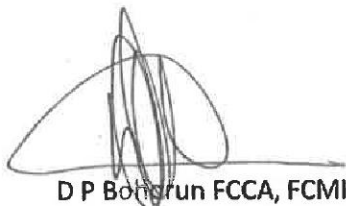
My examination was carried out in accordance with the General Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the financial statements presented with those records. It also includes consideration of any unusual items or disclosures in the financial statements and seeking explanations from you as Trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the financial statements present a 'true and fair view' and the report is limited to those matters set out in the statement below.

Independent Examiner's Report  
to the Members of Chapelton Citizens Advice Bureau

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In connection with my examination, no matter has come to my attention:

- a) which gives me reasonable cause to believe that in any material respect the requirements:
- to keep accounting records in accordance with section 130 of the 2011 Act; and
  - to prepare financial statements which accord with the accounting records and comply with the accounting requirements of the 2011 Act;
- have not been met; or
- b) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the financial statements to be reached.



D P Bohorun FCCA, FCMI, ACIE (Independent Examiner)  
Bohorun & Co. Ltd.  
6 Howley Park Business Village,  
Pullan Way,  
Leeds,  
LS27 0BZ

Date 21/12/2021

**STATEMENT OF FINANCIAL ACTIVITIES YEAR ENDED 31 MARCH 2022  
(INCLUDING INCOME AND EXPENDITURE ACCOUNT  
AND STATEMENT OF TOTAL RECOGNISED GAINS AND LOSSES)**

	Note	Unrestricted Funds £	Restricted Funds £	Total 2022 £	Total 2021 £
<b>Income and endowments from:</b>					
Donations & legacies	3	-	-	-	-
Charitable activities	4	385,354	474,555	859,909	847,027
Investment income	5	-	-	-	-
Other income	6	-	-	-	-
<b>TOTAL INCOME</b>		<b>385,354</b>	<b>474,555</b>	<b>859,909</b>	<b>847,027</b>
<b>EXPENDITURE ON</b>					
<b>Charitable activities</b>					
Advice and Information	7	339,729	459,537	799,266	772,013
<b>TOTAL EXPENDITURE</b>		<b>339,729</b>	<b>459,537</b>	<b>799,266</b>	<b>772,013</b>
<b>NET INCOME/ (EXPENDITURE)</b>		<b>45,625</b>	<b>15,018</b>	<b>60,967</b>	<b>75,014</b>
Transfers Between Funds		(530)	530	-	-
Actuarial gain/(loss) on defined benefit pension scheme		-	-	-	-
<b>NET MOVEMENT IN FUNDS</b>		<b>45,095</b>	<b>15,548</b>	<b>60,643</b>	<b>75,014</b>
<b>Reconciliation of Funds</b>					
Funds brought forward at 1 April 2021		353,055	3,622	356,677	281,663
<b>Funds carried forward 31 March 2022</b>		<b>398,150</b>	<b>19,170</b>	<b>417,320</b>	<b>356,677</b>

A comparative Statement of Financial Activities is found in Note 2

All of the Charity's activities derive from continuing operations during the above two periods.

The notes on page 13 to 22 form part of these financial statements

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

Chapelton Citizens Advice Bureau  
For the year ended 31<sup>st</sup> March 2022

**BALANCE SHEET  
AS AT 31 MARCH 2022**

	note	2022 £	2021 £
<b>FIXED ASSETS</b>			
Tangible Assets	12	-	-
<b>CURRENT ASSETS</b>			
Debtors	13	51,547	31,875
Cash at bank and in hand		407,608	352,634
		459,155	384,509
<b>CREDITORS: Amounts falling due within one year</b>	14	(41,835)	(27,832)
<b>NET CURRENT ASSETS</b>		417,320	356,677
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		417,320	356,677
<b>TOTAL NET ASSETS</b>		417,320	356,677
<b>FUNDS</b>			
Restricted income funds		19,170	3,622
Designated funds		68,838	68,838
Unrestricted funds		329,312	284,217
Pension Reserve		-	-
<b>TOTAL FUNDS</b>		417,320	356,677

The financial statements on pages 8 to 25 were approved by the Trustees, and authorised

for issue on 20/12/22 and signed on their behalf by

name: PAUL AUBER

Trustee

Company Registration Number : 5674349 (England & Wales)

**STATEMENT OF CASH FLOWS  
YEAR ENDED 31 MARCH 2022**

	note	2022 £	2021 £
<b>Cash flows from operating activities</b>			
Net income/(Expenditure) for the period		60,643	75,014
<b>Adjusted for:</b>			
Depreciation charge	12	-	-
Investment income	5	-	-
Defined benefit pension scheme cost less contribution	17	-	-
Defined benefit pension scheme finance cost	17	-	-
Decrease/(increase) in debtors	11	(19,672)	(9,750)
(Decrease)/increase in creditors	12	14,003	(10,453)
<b>Net cash flows from operating activities</b>		<u>54,974</u>	<u>54,811</u>
<b>Cash flows from investing activities</b>			
Interest receivable and similar income	5	-	-
Purchase of tangible fixed assets	12	-	-
<b>Net cash flows from investing activities</b>		<u>-</u>	<u>-</u>
<b>Net increase/(decrease) in cash and cash equivalents</b>		<b>54,974</b>	<b>54,811</b>
Cash and cash equivalents at 1 April 2021		<u>352,634</u>	<u>297,823</u>
Cash and cash equivalents at 31 March 2022	19	<u><u>407,608</u></u>	<u><u>352,634</u></u>

All of the cash flows are derived from continuing operations during the above two periods.

## **1. Accounting Policies**

### **Summary of significant accounting policies and key accounting estimates**

The charity is a company limited by guarantee. The members of the company are the Trustees named on page 2. In the event of the charity being wound up, the liability of the guarantee is limited to £1 per member of the charity.

### **Summary of significant accounting policies and key accounting estimates**

The principal accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all the years presented, unless otherwise stated.

#### **Basis of preparation**

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Chapelton Citizens Advice meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

#### **Going concern**

There are no material uncertainties about the charity's ability to continue as a going concern.

#### **Income and endowments**

All incoming resources are included in the Statement of Financial Activities when the charity is entitled to the income and the amount can be quantified with reasonable accuracy. The following specific policies are applied to particular categories of income: Voluntary income is received by way of grants, donations and gifts and is included in full in the Statement of Financial Activities when receivable.

#### **Donations and legacies**

Donated services and facilities are included at the value to the charity where this can be quantified. The value of services provided by volunteers has not been included in these accounts.

#### **Grants receivable**

Income resources from grants, where related to performance and specific deliverables, are accounted for as the charity earns the right to consideration by its performance.

All grant income received is considered to be incoming resources from charitable activities.

#### **Investment income**

Investment income is included when receivable.

#### **Expenditure**

Expenditure is recognised on an accrual basis when a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is included as an administrative expense.

#### **Charitable activities**

Charitable expenditure comprises those costs incurred by the Charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

### Governance costs

These include the costs attributable to the Charity's compliance with constitutional and statutory requirements, including audit and costs linked to the strategic management of the charity.

### Taxation

The Charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the Charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

### Tangible fixed assets

Fixed assets (excluding investments) are stated at cost less accumulated depreciation. Individual fixed assets costing £1,000 or more are capitalised at cost.

### Depreciation and amortisation

Depreciation is calculated so as to write off the cost of an asset, less its estimated residual value, over the useful economic life of the asset as follows:

Asset class	Depreciation method and rate
Office equipment	10% to 33%
Leasehold improvements	Over the remaining life of the lease

### Trade debtors

Trade debtors are amounts due from customers for merchandise sold or services performed in the ordinary course of business.

Trade debtors are recognised initially at the transaction price. They are subsequently measured at amortised cost using the effective interest method, less provision for impairment. A provision for the impairment of trade debtors is established when there is objective evidence that the Charity will not be able to collect all amounts due according to the original terms of the receivables.

### Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

### Trade creditors

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of business from suppliers. Accounts payable are classified as current liabilities if the Charity does not have an unconditional right, at the end of the reporting period, to defer settlement of the creditor for at least twelve months after the reporting date. If there is an unconditional right to defer settlement for at least twelve months after the reporting date, they are presented as non-current liabilities.

Trade creditors are recognised initially at the transaction price and subsequently measured at amortised cost using the effective interest method.

### Borrowings

Interest-bearing borrowings are initially recorded at fair value, net of transaction costs. Interest-bearing borrowings are subsequently carried at amortised cost, with the difference between the proceeds, net of transaction costs, and the amount due on redemption being recognised as a charge to the Statement of Financial Activities over the period of the relevant borrowing.

Interest expense is recognised on the basis of the effective interest method and is included in interest payable and similar charges.

Borrowings are classified as current liabilities unless the Charity has an unconditional right to defer settlement of the liability for at least twelve months after the reporting date.

#### **Fund accounting**

Unrestricted income funds are general funds that are available for use at the trustee's discretion in furtherance of the objectives of the Charity.

Designated funds are unrestricted funds earmarked by the Management Committee for particular purposes. Restricted funds are subject to restrictions on their expenditure imposed by the donor or through the terms of an appeal.

#### **Hire purchase and finance leases**

Leases in which substantially all the risks and rewards of ownership are retained by the lessor are classified as operating leases. Rentals payable under operating leases are charged in the Statement of Financial Activities on a straight line basis over the lease term.

#### **Pensions and other post retirement obligations**

Chapelton Citizens Advice has an auto-enrolment pension scheme with Aviva Pensions. New employees are assessed against the qualifying criteria and if eligible are automatically enrolled after three months of employment. Those not meeting the criteria are given the opportunity to 'opt in' to the scheme at any time after their first three months of employment.

#### **Financial instruments**

##### **Classification**

Financial assets and financial liabilities are recognised when the charity becomes a party to the contractual provisions of the instrument.

Financial liabilities and equity instruments are classified according to the substance of the contractual arrangements entered into. An equity instrument is any contract that evidences a residual interest in the assets of the Charity after deducting all of its liabilities.

##### **Recognition and measurement**

All financial assets and liabilities are initially measured at transaction price (including transaction costs), except for those financial assets classified as at fair value through profit or loss, which are initially measured at fair value (which is normally the transaction price excluding transaction costs), unless the arrangement constitutes a financing transaction. If an arrangement constitutes a financing transaction, the financial asset or financial liability is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Financial assets and liabilities are only offset in the statement of financial position when, and only when there exists a legally enforceable right to set off the recognised amounts and the Charity intends either to settle on a net basis, or to realise the asset and settle the liability simultaneously.

Financial assets are derecognised when and only when a) the contractual rights to the cash flows from the financial asset expire or are settled, b) the Charity transfers to another party substantially all of the risks and rewards of ownership of the financial asset, or c) the Charity, despite having retained some, but not all, significant risks and rewards of ownership, has transferred control of the asset to another party.

Financial liabilities are derecognised only when the obligation specified in the contract is discharged, cancelled or expires.

**2. Comparative Statement of Financial Activities Year Ended 31 March 2021  
(Including Income And Expenditure Account  
And Statement Of Total Recognised Gains And Losses)**

	Unrestricted Funds £	Restricted Funds £	Total 2021 £
<b>Income and endowments from:</b>			
Donations & legacies	-	-	-
Charitable activities	360,903	486,124	847,027
Investments	-	-	-
Other	-	-	-
<b>TOTAL INCOMING RESOURCES</b>	<b>360,903</b>	<b>486,124</b>	<b>847,027</b>
<b>RESOURCES EXPENDED</b>			
<b>Charitable activities</b>			
Advice and Information	282,932	489,081	772,013
<b>TOTAL RESOURCES EXPENDED</b>	<b>282,932</b>	<b>489,081</b>	<b>772,013</b>
<b>NET INCOME/ (EXPENDITURE)</b>	<b>77,971</b>	<b>(2,957)</b>	<b>75,014</b>
Transfers between funds	3,146	(3,146)	-
Actuarial gain/(loss) on defined benefit pension scheme	-	-	-
<b>NET MOVEMENT IN FUNDS</b>	<b>81,117</b>	<b>(6,103)</b>	<b>75,014</b>
<b>Reconciliation of Funds</b>			
Funds brought forward at 1 April 2020	271,938	9,725	281,663
<b>Funds carried forward 31 March 2021</b>	<b>353,055</b>	<b>3,622</b>	<b>356,677</b>

**3. Income from Donations and Legacies**

	Unrestricted Funds	Restricted Funds	Total 2022	Total 2021
	£	£	£	£
Donations	-	-	-	-
<b>Total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

**4. Income from Charitable Activity**

Advice & Information Services:

Funder	Unrestricted Funds	Restricted Funds	Total 2022	Total 2021
	£	£	£	£
Citizens Advice: Help to Claim	324,356	-	324,356	351,748
Citizens Advice: MAPS increased capacity	32,903 GC	-	32,903	17,108
Leeds City Council:Core Service	GC 280,000	-	280,000	285,546
Leeds City Council:Immigration Service	60,261 GC	-	60,261	60,066
Leeds City Council:Transforming Day Services	57,035 GC	-	57,035	57,202
Leeds City Council:CEV	-	GC 35,000	35,000	-
Leeds Hospitals:Transplant Pathway	-	25,500	25,500	31,875
Leeds University	-	44,056	44,056	43,112
Metcalfe Smith Trust	-	550	550	370
Glasspool charity Trust	-	50	50	-
C Johnson Charity	-	198	198	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
<b>Total</b>	<b>474,555</b>	<b>385,354</b>	<b>859,909</b>	<b>847,027</b>

Chapelton Citizens Advice Bureau  
For the year ended 31<sup>st</sup> March 2022

**5. Investment Income**

	Unrestricted Funds	Restricted Funds	Total 2022	Total 2021
	£	£	£	£
Interest receivable on bank deposits	-	-	-	-
Total	-	-	-	-

**6. Other Income**

	Unrestricted Funds	Restricted Funds	Total 2022	Total 2021
	£	£	£	£
Other Income	-	-	-	-
Total	-	-	-	-

**7. Resources Expended**

	Unrestricted Funds	Restricted Funds	Total 2022	Total 2021
	£	£	£	£
<b>Advice &amp; information services:</b>				
Direct costs	246,803	337,469	584,272	585,099
Support Costs	92,192	121,207	213,399	185,379
Governance Costs	734	861	1,595	1,535
Total Resources Expended	339,729	459,537	799,266	772,013

**7b. Support Costs**

	Staff Costs	Other Costs	Total 2022	Total 2021
	£	£	£	£
Allocated Support Costs	134,740	7,866	142,606	185,379

**8. Net incoming/outgoing resources**

Net incoming resources for the year include:

	2022	2021
	£	£
Staff Pension contributions	26,783	27,911
Depreciation	-	-
Independent Examiner fees	1,560	1,500

### 9. Trustees remuneration and expenses

No. Trustees, nor any persons connected with them:

- were reimbursed for expenses throughout the year.
- received any benefits in kind.
- received any remuneration from the charity during the year.

### 10. Staff Costs

Staff costs during the year were:

	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
Wages and salaries	616,536	618,413
Social security costs	51,913	51,711
Pension costs	26,783	27,911
	<u>695,232</u>	<u>698,035</u>

The average number of full time equivalent employees during the year was

	<b>2022</b>	<b>2021</b>
	<b>No.</b>	<b>No.</b>
Senior management	1.0	1.0
Operational management	2.3	1.7
Advice and advocacy	18.7	18.0
Admin & support	2.3	2.3
Total	24.3	23.0

No employee received emoluments of more that £60,000 during the year.  
(2021 - nil)

### 11. Taxation

No tax was charged in the year (2021 - £nil)

**12. Tangible Fixed Assets**

	Computer Equipment	Other Tangible Assets	Total
<b>Cost</b>			
At 1 April 2021	5,505	1,011	6,516
Additions	-	-	-
At 31 March 2022	<u>5,505</u>	<u>1,011</u>	<u>6,516</u>
<b>Depreciation</b>			
At 1 April 2021	5,505	1,011	6,516
charge for the year	-	-	-
At 31 March 2022	<u>5,505</u>	<u>1,011</u>	<u>6,516</u>
<b>Net Book Value</b>			
At 1 April 2021	<u>-</u>	<u>-</u>	<u>-</u>
At 31 March 2022	<u>-</u>	<u>-</u>	<u>-</u>

<b>13. Debtors</b>	<b>2022</b>	<b>2021</b>
	£	£
Trade Debtors	51,547	31,875
Work in Progress	-	-
Accrued Income	-	-
Prepayments	-	-
Other Debtors	-	-
Total	<u>51,547</u>	<u>31,875</u>

<b>14. Creditors</b>	<b>2022</b>	<b>2021</b>
	£	£
Trade Creditors	-	-
Taxation & social security	10,835	13,007
Accruals	4,740	4,740
Other Creditors	26,260	10,085
Total	<u>41,835</u>	<u>27,832</u>

Chapelton Citizens Advice Bureau  
For the year ended 31<sup>st</sup> March 2022

**15. Commitments Under Operating Leases**

Total future minimum lease payments under non-cancellable operating leases are as follows:

	2022	2021
	£	£
<b>Land &amp; buildings</b>		
Within 1 year		6,500
1 - 5 years	-	-
more than 5 years	-	-
<b>Total</b>	-	6,500

**16. Charity status**

The Charity is a Charity limited by guarantee and consequently does not have share capital. Each of the trustees is liable to contribute an amount not exceeding £1 towards the assets of the Charity in the event of liquidation.

**17. Funds**

	Balance 1 April 2021	Incoming Resources	Outgoing Resources	Transfers	Balance 31 March 2022
	£	£	£	£	£
<b>Unrestricted funds:</b>					
General Funds	284,217	385,354	(339,729)	(530)	329,312
Designated Funds	68,838	-	-	-	68,838
<b>Total unrestricted funds</b>	<u>353,055</u>	<u>385,354</u>	<u>(339,729)</u>	<u>(530)</u>	<u>398,150</u>
<b>Restricted Funds:</b>					
Citizens Advice: Help to Claim	-	324,356	(324,357)	1	-
Citizens Advice: MAPS increased capacity	-	32,903	(33,432)	529	-
Leeds City Council: Immigration Service	-	60,261	(52,501)		7,760
Leeds City Council: Transforming Day Services	3,622	57,035	(49,247)		11,410
<b>Total restricted funds</b>	<u>3,622</u>	<u>474,555</u>	<u>(459,537)</u>	<u>530</u>	<u>19,170</u>
<b>Total funds</b>	<u><u>356,677</u></u>	<u><u>859,909</u></u>	<u><u>(799,266)</u></u>	<u><u>-</u></u>	<u><u>417,320</u></u>

**17. Funds (prior year comparative)**

	Balance 1 April 2020 £	Incoming Resources £	Outgoing Resources £	Pension Gain/(Loss) £	Transfers £	Balance 31 March 2021 £
<b>Unrestricted funds:</b>						
General Funds	203,100	360,903	(282,932)	-	3,146	284,217
Designated Funds	68,838	-	-	-	-	68,838
Pension reserve	-	-	-	-	-	-
<b>Total unrestricted funds</b>	<b>271,938</b>	<b>360,903</b>	<b>(282,932)</b>	<b>-</b>	<b>3,146</b>	<b>353,055</b>
<b>Restricted Funds:</b>						
Citizens Advice: Help to Claim	-	351,748	(351,748)	-	-	-
Citizens Advice: MAPS increased capacity	-	17,108	(13,962)	-	(3,146)	-
Leeds City Council:Immigration Service	-	60,066	(60,066)	-	-	-
Leeds City Council:Transforming Day Services	9,725	57,202	(63,305)	-	-	3,622
<b>Total restricted funds</b>	<b>9,725</b>	<b>486,124</b>	<b>(489,081)</b>	<b>-</b>	<b>(3,146)</b>	<b>3,622</b>
<b>Total funds</b>	<b>281,663</b>	<b>847,027</b>	<b>(772,013)</b>	<b>-</b>	<b>-</b>	<b>356,677</b>

**17. Funds (continued)**

The specific purposes for which the funds are to be applied are as follows:

**DESIGNATED FUNDS:**

The designated funds balance comprises the following designations taken from the general funds of the charity

- Equipment Reserve £5068
- Building Reserve £18308
- Development fund £12500
- Contractual fund £32962

**RESTRICTED FUNDS:**

**Citizens Advice: Help to Claim**

Funding to help Universal Credit claimants make a claim.

**Citizens Advice: MAPS increased capacity**

A debt advice service for clients in Leeds with debt issues

**Leeds City Council:Immigration Service**

An advice service for clients in Leeds with immigration issues.

**Leeds City Council:Transforming Day Services**

An advice service for clients in Leeds with learning disabilities.

**18. Analysis of Net Assets Between Funds**

	<b>Tangible fixed assets</b>	<b>Net current assets</b>	<b>Total funds 2022</b>
Unrestricted		329,312	329,312
Designated	-	68,838	68,838
Restricted	-	19,170	19,170
<b>Total</b>	<b>-</b>	<b>417,320</b>	<b>417,320</b>

	<b>Tangible fixed assets</b>	<b>Net current assets</b>	<b>Total funds 2021</b>
Unrestricted	-	284,217	284,217
Designated	-	68,838	68,838
Restricted	-	3,622	3,622
<b>Total</b>	<b>-</b>	<b>356,677</b>	<b>356,677</b>

**19. Analysis of Cash and Cash Equivalents**

	<b>At 1 April 2021</b>	<b>cashflow</b>	<b>at 31 March 2022</b>
Cash at bank and in hand	352,634	54,974	407,608
<b>Total</b>	<b>352,634</b>	<b>54,974</b>	<b>407,608</b>

	<b>At 1 April 2020</b>	<b>cashflow</b>	<b>at 31 March 2021</b>
Cash at bank and in hand	297,823	54,811	352,634
<b>Total</b>	<b>297,823</b>	<b>54,811</b>	<b>352,634</b>

**20. Related Party  
Transactions**

There were no related party transactions during the year (2021 - £nil)

**CHAPELTOWN CITIZENS ADVICE BUREAU**

England & Wales - Charity number 1118513

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# Accounts

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Chapelton Citizens Advice Bureau  
Trustees Annual Report and Unaudited Financial Statements  
For the year ended 31<sup>st</sup> March 2021

Company Registration Number: 05674349 (England and Wales)

Charity Registration Number: 1118513 (England and Wales)

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Chapelton Citizens Advice Bureau  
For the year ended 31<sup>st</sup> March 2021

Reference and administrative detail of the charity, its trustees and advisors for the year ended 31<sup>st</sup>  
March, 2021

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Trustees :	Paul Auber, Chair Neville Atkins Julian Creasey Jane Dowson Sharon Hamilton Cllr Ghulam Hussain Ish Jatta Pat Kershaw Linda Lawrence-Wilkes Cllr Kamilla Maqsood Rev Mark Harwood (Resigned 1 <sup>st</sup> September 2020)
Company Registered Number:	05674349
Charity Registered Number:	1118513
Registered Office :	Willow House New Roscoe Buildings Cross Francis Street Leeds LS7 4BZ
Company Secretary:	Nicolas Morgan
Independent Examiner:	Bohorun & Co Ltd Chartered Certified Accountants and Statutory Auditors 6 Howley Park Business Village Pullan Way Leeds LS27 0BZ
Bankers:	Unity Trust Bank PLC Nine Brindleyplace Birmingham B1 2HB

Chapelton Citizens Advice Bureau  
For the year ended 31<sup>st</sup> March 2021

Trustees' Report (including Directors' Report)  
For the year ended 31<sup>st</sup> March 2021

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The Trustees present their report and accounts for the year ended 31<sup>st</sup> March 2021.

The accounts have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the Charity's Memorandum and Articles of Association, the Companies Act 2006 and "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 (FRS102)" (as amended for accounting periods commencing from 1<sup>st</sup> January 2016).

### **Objectives and activities**

The principle policy of the Charity is to provide assistance to the community in order to further its objectives.

The principle objective of the charity is for the promotion of any charitable purpose for the benefit of the community of Leeds and Bradford by the advancement of education, the protection of health and the relief of poverty and sickness and distress.

A further objective is to exercise a responsible influence on the development of social policies and services, both locally and nationally.

In setting objectives and planning for activities, the Trustees have given due consideration to general guidance published by the charity commission relating to public benefit and in particular to its supplementary public benefit guidance.

The policies that have been adopted to achieve the above objective is to follow the guidelines set down by the national Citizens Advice and includes the operation of local bureau and outreach services within the geographical area. The trustees achieve their aims by obtaining a local diversity of volunteers and training them, sustaining and assisting charitable services by providing teams of managerial, administrative and specialist staff, raising income by negotiating funding agreements with various bodies and obtaining donations and income from other sources; incurring expenditure, acquiring assets, entering into leases and other transactions such that the service can operate to a high standard in an efficient manner, controlling financial operations on a year-by-year basis by the appropriate use of a Business Development Plan and an Annual Budget. The charity also operates Health & Safety and Equal Opportunities policies for the benefit of all coming into contact with the organisation.

Chapelton Citizens Advice Bureau  
For the year ended 31<sup>st</sup> March 2021

#### How Our Activities Deliver Public Benefit

Chapelton CAB has 30 paid staff of which 10 are part time. Over 40 volunteers provide their skills and experience to deliver advice to clients. They also provided interpreting, administrative and social policy skills.

The Charity predominantly delivers services to residents of Chapel Allerton, Harehills and Gipton and Burmantofts wards in Leeds and to a lesser extent to the other wards in the East and North East of the City.

#### **The charity provides the following services:**

Generalist information, Immigration and Universal Credit and Benefit advice, in person at the bureau premises or at one of our outreach venues or via the telephone.  
A Help to Claim service for people who are claiming universal credit for the first time.  
Casework services for people with complex immigration problems and a similar service for welfare benefits and people with benefit appeals.

#### Specific targeted services for:

- People on the Liver transplant pathway,
- People with learning difficulties and their families

#### Achievements and performance

We have met targets for all of our contracts and service level agreements. We have reviewed service delivery methods and created new volunteer roles to help with this. Overall we dealt with 11,990 enquiries, about 27,100 Issues and helped 5,701 Clients and their families.

#### Future prospects

Senior managers and trustees undertake an annual review of business risks for Chapelton Citizens Advice, taking care to record all significant risks in a risk register. This is monitored throughout the year to ensure there has not been any major change to the individual risks. Consideration is given to the steps the organisation needs to take to mitigate the risk by setting down actions that can be taken to reduce the likelihood and/or the impact of a risk taking place. The principle risk identified by this process is the ongoing uncertainty of future funding for Chapelton Citizens Advice. Trustees continue to look for new funding streams and opportunities to collaborate with others to develop new projects. Chapelton Citizens Advice carries sufficient reserves to meet the obligations of the organisation should no future funding be secured, and takes steps to actively manage creditors to ensure there is a healthy cash flow in the bank.

The Trustees are satisfied that systems and procedures are in place to mitigate our exposure to the major risk

Chapelton Citizens Advice Bureau  
For the year ended 31<sup>st</sup> March 2021

Our contract within the Leeds Advice Consortium has at least one more year to run. We anticipate the value of the contract to be reduced given the reduction in local authority funding. We will be looking to diversify our funding base in the next three years.

#### Financial Review

The income for the year amounted to £847,027 (2020 £792,467) with the expenditure amounting to £772,013 (2020 £752,555) resulting in a net income of £75,014 (2020 net income £39,912).

The trustees have reviewed the risks to which the company is exposed and identified four principal requirements for the maintenance of the reserve as follows:

- to cover for the costs of providing cover for a key employee in the event of their being long term sick leave
- to cover for any liabilities to finance a short term cash deficit in the event of a switch from previous funding sources to an alternative source of funds
- to finance an orderly wind down of the company should funding be withdrawn
- to cover the risk of an unforeseen emergency or other unexpected need for funds.

Having evaluated the costs of the identified risks, the trustees consider that a minimum reserve of £150,000 should be maintained.

The trustees have also considered whether any reserve is required to cover the following risks, and have concluded that the risks are small and no such reserve is required

- planned commitments or designations that cannot be met by future income alone

The unrestricted funds at 31st March 2021 stood at £284,217 (2020 £203,100)

The trustees have assessed the major risks to which the Charity is exposed, and are satisfied that systems are in place to mitigate exposure to the major risks.

#### Executive Pay

The trustees of the Chapelton Citizens Advice Bureau set the remuneration of the Chief Executive Officer, and also approve the salaries of all other staff. Salaries are reviewed on an annual basis and are linked to the staff's skills, experience and competencies, but are necessarily limited by the Charity's ability to pay.

#### Structure, governance and management

Chapelton Citizens Advice Bureau  
For the year ended 31<sup>st</sup> March 2021

The Charity is a company limited by guarantee and operates within its memorandum and articles of association.

The trustees review the composition of the trustee body on an annual basis to ensure that there are adequate number of trustees with relevant skills, and to allow for succession planning. When necessary, recruits to the trustee body are typically sought by nomination from members, which comprise local authorities, local community organisations and locally based individuals.

Potential recruits are asked to confirm that they have not been disqualified from acting as a trustee, and are asked to consider and disclose any existing or potential conflicts of interest. The trustees are required to confirm those declarations on an annual basis.

The trustees, who are also the directors for the purpose of company law, and who served during the year were:

Paul Auber, Chair  
Neville Atkins  
Julian Creasey  
Jane Dowson  
Sharon Hamilton  
Cllr Ghulam Hussain  
Ish Jatta  
Pat Kershaw  
Linda Lawrence-Wilkes  
Cllr Kamilla Maqsood  
Rev Mark Harwood (Resigned 1<sup>st</sup> September 2020)

On appointment, new trustees are provided with a comprehensive induction to explain their role and responsibilities and the operations of the charity.

None of the trustees has any beneficial interest in the company. All of the trustees are members of the company and guarantee to contribute £1 in the event of a winding up.

The charity has taken advantage of the small companies' exemption in preparing the above report.

Independent Examiner

The independent examiner, Bohorun & Co Ltd, is deemed to be re-appointed under section 487(2) of the Companies Act 2006.

The Trustees' report was approved by the Board of Trustees.

  
Paul Auber, Chair

Chapelton Citizens Advice Bureau  
For the year ended 31<sup>st</sup> March 2021

Statement of Trustees' Responsibilities  
For the year ended 31<sup>st</sup> March 2021

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The trustees, who are also the directors of the Chapelton Citizens Advice Bureau for the purpose of company law, are responsible for preparing the Trustees' Report and the accounts in accordance with the applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company Law requires the trustees to prepare accounts 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 accounts the Trustees are required to:

- Select suitable accounting policies and then apply them consistently;
- Observe the methods and principles in the Charities SORP
- Make judgements and estimates that are reasonable and prudent;
- State whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the accounts; and
- Prepare the accounts 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 accounts 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 declaration of fraud and other irregularities.

Independent Examiner's Report  
to the Members of Chapelton Citizens Advice Bureau

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INDEPENDENT EXAMINER

Each of the persons who is a trustee at the date of approval of this report confirms that:

- so far as each Trustee is aware, there is no relevant audit information of which the charity's independent examiner is unaware; and
- each Trustee has taken all steps that they ought to have taken as a trustee to make themselves aware of any relevant audit information and to establish that the charity's independent examiner is aware of that information.

I report on the financial statements of Chapelton Citizens Advice Bureau for the year ended 31 March 2021 as set out on pages 11 to 21.

This report is made solely to the charity's Trustees, as a body, in accordance with section 145 of the Charities Act 2011. My work has been undertaken so that I might state to the charity's Trustees those matters I am required to state to them in this report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the charity and the charity's Trustees as a body, for my work, for this report, or for the opinions I have formed.

Respective responsibilities of Trustees and Examiner

The charity's Trustees are responsible for the preparation of the financial statements. The charity's trustees consider that an audit is not required for this year under Section 144(2) of the Charities Act 2011 ('the 2011 Act') and that an independent examination is needed.

It is my responsibility to:

- examine the financial statements under section 145 of the 2011 Act;
- to follow the procedures laid down in the General Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and
- to state whether particular matters have come to my attention.

Basis of Independent Examiner's report

My examination was carried out in accordance with the General Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the financial statements presented with those records. It also includes consideration of any unusual items or disclosures in the financial statements and seeking explanations from you as Trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the financial statements present a 'true and fair view' and the report is limited to those matters set out in the statement below.

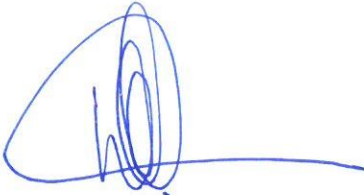
Chapelton Citizens Advice Bureau  
For the year ended 31<sup>st</sup> March 2021

Independent Examiner's Report  
to the Members of Chapelton Citizens Advice Bureau

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In connection with my examination, no matter has come to my attention:

- a) which gives me reasonable cause to believe that in any material respect the requirements:
- to keep accounting records in accordance with section 130 of the 2011 Act; and
  - to prepare financial statements which accord with the accounting records and comply with the accounting requirements of the 2011 Act;
- have not been met; or
- b) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the financial statements to be reached.



D P Bohorun FCCA, FCMI, ACIE (Independent Examiner)  
Bohorun & Co. Ltd.  
6 Howley Park Business Village,  
Pullan Way,  
Leeds,  
LS27 0BZ

Date 15/12/2021

Chapelton Citizens Advice Bureau  
For the year ended 31<sup>st</sup> March 2021

Statement of Financial Activities  
For the year ended 31<sup>st</sup> March 2021

(INCLUDING INCOME AND EXPENDITURE ACCOUNT  
AND STATEMENT OF TOTAL RECOGNISED GAINS AND LOSSES)

		Unrestricted Funds	Restricted Funds	Total 2021	Total 2020
	Note	£	£	£	£
<b>Income and endowments from:</b>					
Donations & legacies	3	-	-	-	337
Charitable activities	4	360,903	486,124	847,027	792,130
Investment income	5	-	-	-	-
Other income	6	-	-	-	-
<b>TOTAL INCOME</b>		<b>360,903</b>	<b>486,124</b>	<b>847,027</b>	<b>792,467</b>
<b>EXPENDITURE ON</b>					
<b>CHARITABLE ACTIVITIES</b>					
Advice and Information	7	282,932	489,081	772,013	752,555
<b>TOTAL EXPENDITURE</b>		<b>282,932</b>	<b>489,081</b>	<b>772,013</b>	<b>752,555</b>
<b>NET INCOME/ (EXPENDITURE)</b>		<b>77,971</b>	<b>(2,957)</b>	<b>75,014</b>	<b>39,912</b>
Transfers Between Funds		3,146	(3,146)	-	-
Actuarial gain/(loss) on defined benefit pension scheme		-	-	-	-

A comparative Statement of Financial Activities is found in Note 2

All of the Charity's activities derive from continuing operations during the above two periods.

The notes on pages 14 to 21 form part of these financial statements

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

Chapelton Citizens Advice Bureau  
For the year ended 31<sup>st</sup> March 2021

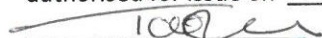
Balance Sheet  
For the year ended 31<sup>st</sup> March 2021

	note	2021 £	2020 £
<b>FIXED ASSETS</b>			
Tangible Assets	12	-	-
<b>CURRENT ASSETS</b>			
Debtors	13	31,875	22,125
Cash at bank and in hand		<u>352,634</u>	<u>297,823</u>
		384,509	319,948
<b>CREDITORS: Amounts falling due within one year</b>	14	(27,832)	(38,285)
<b>NET CURRENT ASSETS</b>		<u>356,677</u>	<u>281,663</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<u>356,677</u>	<u>281,663</u>
<b>TOTAL NET ASSETS</b>		<u><u>356,677</u></u>	<u><u>281,663</u></u>
<b>FUNDS</b>			
Restricted income funds		3,622	9,725
Unrestricted general funds		284,217	203,100
Designated funds		68,838	68,838
Pension Reserve		-	-
<b>TOTAL FUNDS</b>		<u>356,677</u>	<u>281,663</u>

The company has exercised its entitlement to the exemption from the audit requirement contained in section 477 of the Companies Act 2006 for the year ended 31<sup>st</sup> March 2021. No member of the company has deposited a notice, pursuant to section 476, requiring an audit of these accounts under the requirements of the Companies Act 2006.

The Trustees' responsibilities for ensuring that the charity keeps accounting records which comply with section 386 of the Act and for preparing accounts which give a true and fair view of the state of affairs of the company as at the end of the financial year in accordance with requirements of sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to the accounts, so far as applicable to the company.

The financial statements on pages 11 to 21 were approved by the Trustees, and authorised for issue on 14/12/21 and signed on their behalf by Paul Auber, Chair



Company Registration Number : 5674349 (England & Wales)

Chapelton Citizens Advice Bureau  
For the year ended 31<sup>st</sup> March 2021

Statement of Cash Flows

	note	2021 £	2020 £
<b>Cash flows from operating activities</b>			
Net income/(Expenditure) for the period		75,014	39,912
<b>Adjusted for:</b>			
Depreciation charge	12	-	-
Investment income	5	-	-
Defined benefit pension scheme cost less contribution	17	-	-
Defined benefit pension scheme finance cost	17	-	-
Decrease/(increase) in debtors	13	(9,750)	272
(Decrease)/increase in creditors	14	<u>(10,453)</u>	<u>33,214</u>
<b>Net cash flows from operating activities</b>		<u>54,811</u>	<u>73,398</u>
<b>Cash flows from investing activities</b>			
Interest receivable and similar income	5	-	-
Purchase of tangible fixed assets	12	<u>-</u>	<u>-</u>
Net cash flows from investing activities		<u>-</u>	<u>-</u>
Net increase/(decrease) in cash and cash equivalents		54,811	73,398
Cash and cash equivalents at 1 April 2020		<u>297,823</u>	<u>224,425</u>
Cash and cash equivalents at 31 March 2021	19	<u><u>352,634</u></u>	<u><u>297,823</u></u>

All of the cash flows are derived from continuing operations during the above two periods.

## **1. Accounting Policies**

### **Summary of significant accounting policies and key accounting estimates**

The charity is a company limited by guarantee. The members of the company are the Trustees named on page 3. In the event of the charity being wound up, the liability of the guarantee is limited to £1 per member of the charity.

Summary of significant accounting policies and key accounting estimates

The principal accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all the years presented, unless otherwise stated.

### **Basis of preparation**

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Chapelton Citizens Advice meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

### **Going concern**

There are no material uncertainties about the charity's ability to continue as a going concern.

### **Income and endowments**

The income and the amount can be quantified with reasonable accuracy. The following specific policies are applied to particular categories of income: Voluntary income is received by way of grants, donations and

### **Donations and legacies**

Donated services and facilities are included at the value to the charity where this can be quantified. The value of services provided by volunteers has not been included in these accounts.

### **Grants receivable**

Income resources from grants, where related to performance and specific deliverables, are accounted for as the charity earns the right to consideration by its performance.

All grant income received is considered to be incoming resources from charitable activities.

**Investment income**

Investment income is included when receivable.

**Expenditure**

Arrangements entered into. Expenditure is recognised on an accrual basis when a liability is incurred. An equity instrument is any contract that evidences a residual interest in the assets of the Charity after deducting all of its liabilities.

**Recognition and measurement**

All financial assets and liabilities are initially measured at transaction price (including transaction costs), except for those financial assets classified as at fair value through profit or loss, which are initially measured at fair value (which is normally the transaction price excluding transaction costs), unless the arrangement constitutes a financing transaction. If an arrangement constitutes a financing transaction, the financial asset or financial liability is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Financial assets and liabilities are only offset in the statement of financial position when, and only when there exists a legally enforceable right to set off the recognised amounts and the Charity intends either to settle on a net basis, or to realise the asset and settle the liability simultaneously.

Financial assets are derecognised when and only when a) the contractual rights to the cash flows from the financial asset expire or are settled, b) the Charity transfers to another party substantially all of the risks and rewards of ownership of the financial asset, or c) the Charity, despite having retained some, but not all, significant risks and rewards of ownership, has transferred control of the asset to another party.

Financial liabilities are derecognised only when the obligation specified in the contract is discharged, cancelled or expires.

Chapelton Citizens Advice Bureau  
For the year ended 31<sup>st</sup> March 2021

**2. Comparative Statement of Financial Activities Year Ended 31 March 2020  
(Including Income and Expenditure Account and Statement of Total Recognised  
Gains and Losses)**

	Unrestricted Funds £	Restricted Funds £	Total 2020 £
<b>Income and endowments from:</b>			
Donations & legacies	337	-	337
Charitable activities	329,722	462,408	792,130
Investments	-	-	-
Other	-	-	-
<b>TOTAL INCOMING RESOURCES</b>	<u>330,059</u>	<u>462,408</u>	<u>792,467</u>
<b>RESOURCES EXPENDED</b>			-
<b>CHARITABLE ACTIVITIES</b>			
Advice and Information	299,872	452,683	752,555
<b>TOTAL RESOURCES EXPENDED</b>	<u>299,872</u>	<u>452,683</u>	<u>752,555</u>
<b>NET INCOME/ (EXPENDITURE)</b>	<u>30,187</u>	<u>9,725</u>	<u>39,912</u>
Transfers between funds	-	-	

**3. Income from Donations and Legacies**

	Unrestricted Funds £	Restricted Funds £	Total 2021 £	Total 2020 £
Donations	-	-	-	337
<b>Total</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>337</u>

Chapelton Citizens Advice Bureau  
For the year ended 31<sup>st</sup> March 2021

**4. Income from Charitable Activity**

Advice & Information Services:

<b>Funder</b>	<b>Unrestricted Funds £</b>	<b>Restricted Funds £</b>	<b>Total 2021 £</b>	<b>Total 2020 £</b>
Citizens Advice: Energy Best	-	-	-	2,878
Citizens Advice: Help to Claim	-	351,748	351,748	345,307
Citizens Advice: MAPS increased capacity	-	17,108	17,108	-
Leeds City Council:Core Service	285,546	-	285,546	280,000
Leeds City Council:Immigration Service	-	60,066	60,066	60,066
Leeds City Council:Transforming Day Services	-	57,202	57,202	57,035
Leeds Community Foundation:Money Hacks	-	-	-	4,756
Leeds Hospitals:Transplant Pathway	31,875	-	31,875	-
Leeds University	43,112	-	43,112	42,088
Metcalfe Smith Trust	370	-	370	-
<b>Total</b>	<b>360,903</b>	<b>486,124</b>	<b>847,027</b>	<b>792,130</b>

**5. Investment Income**

	<b>Unrestricted Funds £</b>	<b>Restricted Funds £</b>	<b>Total 2021 £</b>	<b>Total 2020 £</b>
Interest receivable on bank deposits	-	-	-	-
<b>Total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

**6. Other Income**

	<b>Unrestricted Funds £</b>	<b>Restricted Funds £</b>	<b>Total 2021 £</b>	<b>Total 2020 £</b>
Other Income	-	-	-	-
<b>Total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

**7. Resources Expended**

	<b>Unrestricted Funds £</b>	<b>Restricted Funds £</b>	<b>Total 2021 £</b>	<b>Total 2020 £</b>
<b>Advice &amp; information services:</b>				
Direct costs	214,338	370,761	585,099	656,233
Allocated Support Costs	67,939	117,440	185,379	93,937
Governance Costs	655	880	1,535	2,385
<b>Total Resources Expended</b>	<b>282,932</b>	<b>489,081</b>	<b>772,013</b>	<b>752,555</b>

## 9. Trustees remuneration and expenses

No Trustees, nor any persons connected with them:

- were reimbursed for expenses throughout the year.
- received any benefits in kind.
- received any remuneration from the charity during the year.

## 10. Staff Costs

Staff costs during the year were:

	2021	2020
	£	£
Wages and salaries	618,413	582,970
Social security costs	51,711	49,396
Pension costs	<u>27,911</u>	<u>26,109</u>
	698,035	658,475

The average number of full time equivalent employees during the year was

	2021	2020
	No.	No.
Senior management	1.0	1.0
Operational management	1.7	1.0
Advice and advocacy	18.0	13.0

## 11. Taxation

No Tax was charged in the year (2020 -£nil)

## 12. Tangible Fixed Assets

	Computer Equipment	Other Tangible Assets	Total
<b>Cost</b>			
At 1 April 2020	5,505	1,011	6,516
Additions	-	-	-
At 31 March 2021	<u>5,505</u>	<u>1,011</u>	<u>6,516</u>
<b>Depreciation</b>			
At 1 April 2020	5,505	1,011	6,516
charge for the year	-	-	-
At 31 March 2021	<u>5,505</u>	<u>1,011</u>	<u>6,516</u>
<b>Net Book Value</b>			
At 1 April 2020	<u>-</u>	<u>-</u>	<u>-</u>
At 31 March 2021	<u>-</u>	<u>-</u>	<u>-</u>

Chapelton Citizens Advice Bureau  
For the year ended 31<sup>st</sup> March 2021

<b>13. Debtors</b>	<b>2021</b>	<b>2020</b>
	<b>£</b>	<b>£</b>
Trade Debtors	31,875	22,125
Work in Progress	-	-
Accrued Income	-	-
Prepayments	-	-
<b>Total</b>	<u>31,875</u>	<u>22,125</u>

<b>14. Creditors</b>	<b>2021</b>	<b>2020</b>
	<b>£</b>	<b>£</b>
Trade Creditors	-	-
Taxation & Social Security	13,007	13,383
Accruals	3240	11076
Other Creditors	11585	13826
<b>Total</b>	<u>27,832</u>	<u>38,285</u>

**15. Commitments Under Operating Leases**

Total future minimum lease payments under non-cancellable operating leases are as follows:

	<b>2021</b>	<b>2020</b>
	<b>£</b>	<b>£</b>
<b>Land &amp; buildings</b>		
Within 1 year	<u>6,500</u>	<u>6,500</u>
<b>Total</b>	<u>6,500</u>	<u>6,500</u>

**16. Charity status**

Capital. Each of the trustees is liable to contribute an amount not exceeding £1 towards the assets of the Charity in the event of liquidation.

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**17. Funds**

	<b>Balance 1 April 2020</b>	<b>Incoming Resources</b>	<b>Outgoing Resources</b>	<b>Transfers</b>	<b>Balance 31 March 2021</b>
	£	£	£	£	£
<b>Unrestricted funds:</b>					
General Funds	203,100	360,903	(282,932)	3,146	284,217
Designated Funds	68,838	-	-	-	68,838
Pension reserve	-	-	-	-	-
<b>Total unrestricted funds</b>	<b>271,938</b>	<b>360,903</b>	<b>(282,932)</b>	<b>3,146</b>	<b>353,055</b>
<b>Restricted Funds:</b>					
Citizens Advice: Help to Claim	-	351,748	(351,748)	-	-
Citizens Advice: MAPS increased capacity	-	17,108	(13,962)	(3,146)	-
Leeds City Council:Immigration Service	-	60,066	(60,066)	-	-
Leeds City Council:Transforming Day Services	9,725	57,202	(63,305)	-	3,622
<b>Total restricted Funds</b>	<b>9,725</b>	<b>486,124</b>	<b>(489,081)</b>	<b>(3,146)</b>	<b>3,622</b>
<b>Total Funds</b>	<b>281,663</b>	<b>847,027</b>	<b>(772,013)</b>	<b>-</b>	<b>356,677</b>

**17. Funds (prior year comparative)**

	<b>Balance 1 April 2019</b>	<b>Incoming Resources</b>	<b>Outgoing Resources</b>	<b>Transfers</b>	<b>Balance 31 March 2020</b>
	£	£	£	£	£
<b>Unrestricted funds:</b>					
General Funds	172,913	330,059	(299,872)	-	203,100
Designated Funds	68,838	-	-	-	68,838
<b>Total unrestricted funds</b>	<b>241,751</b>	<b>330,059</b>	<b>(299,872)</b>	<b>-</b>	<b>271,938</b>
<b>Restricted Funds:</b>					
Citizens Advice: Help to Claim	-	345,307	(345,307)	-	-
Leeds City Council:Immigration Service	-	60,066	(60,066)	-	-
Leeds City Council:Transforming Day Services	-	57,035	(47,310)	-	9,725

**17. Funds (continued)**

The specific purposes for which the funds are to be applied are as follows:

**DESIGNATED FUNDS:**

The designated funds balance comprises the following designations taken from the general funds of the charity

- Equipment Reserve £5068
- Building Reserve £18308
- Development fund £12500
- Contractual fund £32962

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**RESTRICTED FUNDS:**

**Citizens Advice: Help to Claim**

Funding to help Universal Credit claimants make a claim.

**Citizens Advice: MAPS increased capacity**

A debt advice service for clients in Leeds with debt issues

**Leeds City Council: Immigration Service**

An advice service for clients in Leeds with immigration issues.

**Leeds City Council: Transforming Day Services**

An advice service for clients in Leeds with learning disabilities.

**18. Analysis of Net Assets Between Funds**

	<b>Tangible fixed assets</b>	<b>Net current assets</b>	<b>Total funds 2021</b>
Unrestricted	-	284,217	284,217
Designated	-	68,838	68,838
Restricted	-	3,622	3,622
	-----	-----	-----
Total	-	356,677	356,677
	=====	=====	=====

	<b>Tangible fixed assets</b>	<b>Net current assets</b>	<b>Total funds 2020</b>
Unrestricted	-	203,100	203,100
Designated	-	68,838	68,838
Restricted	-	9,725	9,725
	-----	-----	-----
Total	-	281,663	281,663
	=====	=====	=====

**19. Analysis of Cash and Cash Equivalents**

	<b>At 1 April 2020</b>	<b>Cashflow</b>	<b>at 31 March 2021</b>
Cash at bank and in hand	297,823	54,811	352,634
	-----	-----	-----
Total	297,823	54,811	352,634
	=====	=====	=====

