

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

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

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 st 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 31st March 2021

Trustees' Report (including Directors' Report)
For the year ended 31st March 2021

The Trustees present their report and accounts for the year ended 31st 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 1st 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 31st 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 31st 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 31st 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 1st 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 31st March 2021

Statement of Trustees' Responsibilities
For the year ended 31st March 2021

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.

Chapelton Citizens Advice Bureau
For the year ended 31st March 2021

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

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

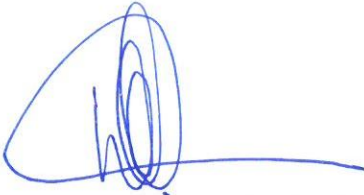
My examination was carried out in accordance with the General Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the financial statements presented with those records. It also includes consideration of any unusual 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.

Chapeltown Citizens Advice Bureau
For the year ended 31st March 2021

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

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 31st March 2021

Statement of Financial Activities
For the year ended 31st March 2021

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

		Unrestricted Funds	Restricted Funds	Total 2021	Total 2020
	Note	£	£	£	£
Income and endowments from:					
Donations & legacies	3	-	-	-	337
Charitable activities	4	360,903	486,124	847,027	792,130
Investment income	5	-	-	-	-
Other income	6	-	-	-	-
TOTAL INCOME		360,903	486,124	847,027	792,467
EXPENDITURE ON					
CHARITABLE ACTIVITIES					
Advice and Information	7	282,932	489,081	772,013	752,555
TOTAL EXPENDITURE		282,932	489,081	772,013	752,555
NET INCOME/ (EXPENDITURE)		77,971	(2,957)	75,014	39,912
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 31st March 2021

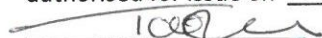
Balance Sheet
For the year ended 31st March 2021

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

Statement of Cash Flows

	note	2021 £	2020 £
Cash flows from operating activities			
Net income/(Expenditure) for the period		75,014	39,912
Adjusted for:			
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>
Net cash flows from operating activities		<u>54,811</u>	<u>73,398</u>
Cash flows from investing activities			
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 31st 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 £
Income and endowments from:			
Donations & legacies	337	-	337
Charitable activities	329,722	462,408	792,130
Investments	-	-	-
Other	-	-	-
TOTAL INCOMING RESOURCES	<u>330,059</u>	<u>462,408</u>	<u>792,467</u>
RESOURCES EXPENDED			-
CHARITABLE ACTIVITIES			
Advice and Information	299,872	452,683	752,555
TOTAL RESOURCES EXPENDED	<u>299,872</u>	<u>452,683</u>	<u>752,555</u>
NET INCOME/ (EXPENDITURE)	<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
Total	<u>-</u>	<u>-</u>	<u>-</u>	<u>337</u>

Chapelton Citizens Advice Bureau
For the year ended 31st March 2021

4. Income from Charitable Activity

Advice & Information Services:

Funder	Unrestricted Funds £	Restricted Funds £	Total 2021 £	Total 2020 £
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	-
Total	360,903	486,124	847,027	792,130

5. Investment Income

	Unrestricted Funds £	Restricted Funds £	Total 2021 £	Total 2020 £
Interest receivable on bank deposits	-	-	-	-
Total	-	-	-	-

6. Other Income

	Unrestricted Funds £	Restricted Funds £	Total 2021 £	Total 2020 £
Other Income	-	-	-	-
Total	-	-	-	-

7. Resources Expended

	Unrestricted Funds £	Restricted Funds £	Total 2021 £	Total 2020 £
Advice & information services:				
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
Total Resources Expended	282,932	489,081	772,013	752,555

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	27,911	26,109
	<u>698,035</u>	<u>658,475</u>

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
Cost			
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>
Depreciation			
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>
Net Book Value			
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 31st March 2021

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

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

15. Commitments Under Operating Leases

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

	2021	2020
	£	£
Land & buildings		
Within 1 year	6,500	6,500
Total	6,500	6,500

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.

Chapeltown Citizens Advice Bureau
For the year ended 31st March 2021

17. Funds

	Balance 1 April 2020	Incoming Resources	Outgoing Resources	Transfers	Balance 31 March 2021
	£	£	£	£	£
Unrestricted funds:					
General Funds	203,100	360,903	(282,932)	3,146	284,217
Designated Funds	68,838	-	-	-	68,838
Pension reserve	-	-	-	-	-
Total unrestricted funds	<u>271,938</u>	<u>360,903</u>	<u>(282,932)</u>	<u>3,146</u>	<u>353,055</u>
Restricted Funds:					
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
Total restricted Funds	<u>9,725</u>	<u>486,124</u>	<u>(489,081)</u>	<u>(3,146)</u>	<u>3,622</u>
Total Funds	<u>281,663</u>	<u>847,027</u>	<u>(772,013)</u>	<u>-</u>	<u>356,677</u>

17. Funds (prior year comparative)

	Balance 1 April 2019	Incoming Resources	Outgoing Resources	Transfers	Balance 31 March 2020
	£	£	£	£	£
Unrestricted funds:					
General Funds	172,913	330,059	(299,872)	-	203,100
Designated Funds	68,838	-	-	-	68,838
Total unrestricted funds	<u>241,751</u>	<u>330,059</u>	<u>(299,872)</u>	<u>-</u>	<u>271,938</u>
Restricted Funds:					
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

Chapelton Citizens Advice Bureau
For the year ended 31st March 2021

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

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

	Tangible fixed assets	Net current assets	Total funds 2020
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

	At 1 April 2020	Cashflow	at 31 March 2021
Cash at bank and in hand	297,823	54,811	352,634
Total	297,823	54,811	352,634

