

**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)**

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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

**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 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.

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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.

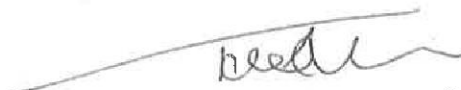
None of the trustees has any beneficial interest in the company. All of the trustees are members of the company and guarantee to contribute £1 in the event of a winding up.

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 Chapeltown 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**

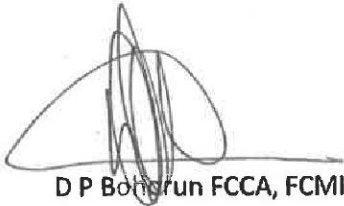
My examination was carried out in accordance with the General Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the financial statements presented with those records. It also includes consideration of any unusual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

Chapeltown 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:

<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**

Chapeltown 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	-	-	-	-
Total	-	-	-	-

### 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
Metcalf Smith Trust	-	550	550	370
Glasspool charity Trust	-	50	50	-
C Johnson Charity	-	198	198	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
Total	474,555	385,354	859,909	847,027

## 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
	£	£	£	£
Advice & information services:				
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:

	2022	2021
	£	£
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

	2022	2021
	No.	No.
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 than £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	5,505	1,011	6,516
<b>Depreciation</b>			
At 1 April 2021	5,505	1,011	6,516
charge for the year	-	-	-
At 31 March 2022	5,505	1,011	6,516
<b>Net Book Value</b>			
At 1 April 2021	-	-	-
At 31 March 2022	-	-	-

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

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

### 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>	<b>353,055</b>	<b>385,354</b>	<b>(339,729)</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>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>417,320</b>

**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)