

Chapeltown Citizens Advice Bureau
Trustees Annual Report and Unaudited Financial Statements
For the year ended 31st March 2023

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 31st
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 31st March 2023

Trustees of the charity

The trustees present their report and the financial statements for the year ended 31st 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.

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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 31st March 2023

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



Paul Auber
Chair of Board of Trustees

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

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 31st 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 £
Income and endowments from:					
Donations & legacies	3	-	-	-	-
Charitable activities	4	412,024	202,052	614,076	859,909
Investment income	5	-	-	-	-
Other income	6	-	-	-	-
TOTAL INCOME		412,024	202,052	614,076	859,909
EXPENDITURE ON					
Charitable activities					
Advice and Information	7	419,806	152,584	572,390	799,266
TOTAL EXPENDITURE		419,806	152,584	572,390	799,266
NET INCOME/ (EXPENDITURE)		(7,782)	49,468	41,686	60,643
Transfers Between Funds		9,000	(9,000)	-	-
Actuarial gain/(loss) on defined benefit pension scheme		-	-	-	-
NET MOVEMENT IN FUNDS		1,218	40,468	41,686	60,643
Reconciliation of Funds					
Funds brought forward at 1 April 2022		398,150	19,170	417,320	356,677
Funds carried forward 31 March 2023		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 £
FIXED ASSETS			
Tangible Assets	12	-	-
CURRENT ASSETS			
Debtors	13	59,775	51,547
Cash at bank and in hand		413,375	407,608
		<u>473,150</u>	<u>459,155</u>
CREDITORS: Amounts falling due within one year	14	<u>(14,144)</u>	<u>(41,835)</u>
NET CURRENT ASSETS		<u>459,006</u>	<u>417,320</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>459,006</u>	<u>417,320</u>
TOTAL NET ASSETS		<u>459,006</u>	<u>417,320</u>
FUNDS			
Restricted income funds		59,638	19,170
Designated funds		68,838	68,838
Unrestricted funds		330,530	329,312
Pension Reserve		-	-
TOTAL FUNDS	17	<u>459,006</u>	<u>417,320</u>

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

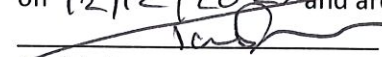
Directors' responsibilities:

- 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

		2023	2022
	note	£	£
Cash flows from operating activities			
Net income/(Expenditure) for the period		41,686	60,643
Adjusted for:			
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
Net cash flows from operating activities		5,767	54,974
Cash flows from investing activities			
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:

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 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

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.

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

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

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

**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	-	-	-	-
	<hr/>	<hr/>	<hr/>	<hr/>
Total	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

4. Income from Charitable Activity

Advice & Information Services:

	Unrestricted Funds	Restricted Funds	Total 2023	Total 2022
Funder	£	£	£	£
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	-
-	-	-	-	-
Total	412,024	202,052	614,076	859,909

**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
	£	£	£	£
Advice & information services:				
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:

	2023	2022
	£	£
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:

	2023	2022
	£	£
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

	2023	2022
	No.	No.
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

12. Tangible Fixed Assets			
	Computer Equipment	Other Tangible Assets	Total
Cost			
At 1 April 2022	5,505	1,011	6,516
Additions	-	-	-
At 31 March 2023	5,505	1,011	6,516
Depreciation			
At 1 April 2022	5,505	1,011	6,516
charge for the year	-	-	-
At 31 March 2023	5,505	1,011	6,516
Net Book Value			
At 1 April 2022	-	-	-
At 31 March 2023	-	-	-
13. Debtors		2023	2022
		£	£
Trade Debtors		59,775	51,547
Work in Progress			
Accrued Income			
Prepayments			
Other Debtors			
Total		59,775	51,547
14. Creditors		2023	2022
		£	£
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:

	2023	2022
	£	£
Land & buildings Within 1 year		
1 - 5 years	-	-
more than 5 years	-	-
	<hr/>	<hr/>
Total	<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	Balance 31 March 2022 £
Unrestricted funds:						
General Funds	284,217	385,354	(339,729)	-	(530)	329,312
Designated Funds	68,838	-	-	-	-	68,838
Total unrestricted funds	353,055	385,354	(339,729)	-	(530)	398,150
Restricted Funds:						
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
Total restricted funds	3,622	474,555	(459,537)	-	530	19,170
Total funds	356,677	859,909	(799,266)	-	-	417,320

17. Funds

	Balance 1 April 2022 £	Incoming Resources £	Outgoing Resources £	Pension Gain/(Loss) £	Transfers £	Balance 31 March 2023 £
Unrestricted funds:						
General Funds	329,312	412,024	(419,806)	-	9,000	330,530
Designated Funds	68,838	-	-	-	-	68,838
Total unrestricted funds	398,150	412,024	(419,806)	-	9,000	399,368
Restricted Funds:						
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
Total restricted funds	19,170	202,052	(152,584)	-	(9,000)	59,638
Total funds	417,320	614,076	(572,390)	-	-	459,006

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**

18. Analysis of Net Assets Between Funds			
	Tangible fixed assets	Net current assets	Total funds 2023
Unrestricted		330,530	330,530
Designated	-	68,838	68,838
Restricted	-	59,638	59,638
Total	-	459,006	459,006
	Tangible fixed assets	Net current assets	Total funds 2023
Unrestricted	-	329,312	329,312
Designated	-	68,838	68,838
Restricted	-	19,170	19,170
Total	-	417,320	417,320
19. Analysis of Cash and Cash Equivalents			
	At 1 April 2022	cashflow	at 31 March 2023
Cash at bank and in hand	407,608	5,767	413,375
Total	407,608	5,767	413,375
	At 1 April 2021	cashflow	at 31 March 2022
Cash at bank and in hand	325,634	54,974	407,608
Notice Deposits (Less than 3 months)	-	-	-
Total	325,634	54,974	407,608
20. Related Party Transactions			
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

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-  Document emailed to Prakash Bohorun (kash@bohoruns.co.uk) for signature
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