

Chapelton Citizens Advice Bureau
Trustees Annual Report and Unaudited Financial Statements
For the year ended 31st March 2024

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, 2024**

Trustees :

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

Company Registered Number: 05674349

Charity Registered Number: 1118513

Registered Office :

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

Company Secretary:

Nicolas Morgan

Independent Examiner:

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

Bankers:

Unity Trust Bank PLC
Nine Brindleyplace
Birmingham
B1 2HB

Introduction

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

Objectives and Activities

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

Key Focus Areas:

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

Achievements and Performance

2023/24 Key Developments:

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

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

External Context:

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

Service Delivery

The charity provides the following services:

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

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

Specific targeted services for:

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

Achievements and performance

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

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

Generalist Service - the LAS contract

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

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

Projects - targeted casework services

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

Volunteer Engagement

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

Strategic Plans (2024-2027)

Key Themes:

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

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

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

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

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

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

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

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

Financial Review

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

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

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

- to cover for any liabilities to finance a short term cash deficit in the event of a switch from previous funding sources to an alternative source of funds
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Having evaluated the costs of the identified risks, the trustees consider that a minimum reserve of £150,000 should be maintained.

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

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

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

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

Executive Pay

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

Conclusion

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

Future prospects

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

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

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

Structure, governance and management

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

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

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

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

Paul Auber, Chair (resigned 1 November 2024)

Nuha Ceesay (appointed 12 January 2024)

Julian Creasey (resigned 12 January 2024)

Jane Dowson

Sharon Hamilton

Ish Jatta, Chair (November 2024)

Pat Kershaw

Linda Lawrence-Wilkes

Ghulam Hussain (resigned 12 December 2023)

Kamila Maqsood (resigned 12 December 2023)

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

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

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

Independent Examiner

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

Statement of Trustees' Responsibilities
For the year ended 31st March 2024

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

Company Law requires the trustees to prepare FS for each financial year which give a true and fair view of the state of affairs of the Charity and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that year.

In preparing these FS the Trustees are required to:

- Select suitable accounting policies and then apply them consistently;
- Observe the methods and principles in the Charities SORP
- Make judgements and estimates that are reasonable and prudent;
- State whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the accounts; and
- Prepare the FS on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

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

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

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

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

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

 I Jatta, 20, 2024 17:30 GMT)

Ismaila Jatta, Chair of Trustees

Dec 20, 2024

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

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

Responsibilities and basis of report

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

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

Independent examiner's statement

Since the charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of the Association of Chartered Certified Accountants, which is one of the listed bodies.

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the charity as required by section 130 of the Act; or
2. the financial statements do not accord with those records; or
3. the financial statements do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.



Prakash Bohorun (Dec 20, 2024 17:34 GMT)

D P Bohorun FCCA FCMI
Independent Examiner

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

Dec 20, 2024

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

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

A comparative Statement of Financial Activates is found in Note 2

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

CHAPELTOWN CITIZENS ADVICE BUREAU

BALANCE SHEET AS AT 31 MARCH 2024

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

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

Directors' responsibilities:

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

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

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

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

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

 (Jatta, 20, 2024 17:30 GMT)

Ismaila Jatta,

Chair of the board of trustees

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

	note	2024 £	2023 £
Cash flows from operating activities			
Net income/(Expenditure) for the period		(7,652)	41,686
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	11	28,650	(8,228)
(Decrease)/increase in creditors	12	<u>15,423</u>	<u>(27,691)</u>
Net cash flows from operating activities		<u>36,421</u>	<u>5,767</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		 36,421	 5,767
Cash and cash equivalents at 1 April 2023		<u>413,375</u>	<u>407,608</u>
Cash and cash equivalents at 31 March 2024	19	<u>449,796</u>	<u>413,375</u>

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

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

1. Accounting Policies

Summary of significant accounting policies and key accounting estimates

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

Summary of significant accounting policies and key accounting estimates

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

Basis of preparation

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

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.

CHAPELTOWN CITIZENS ADVICE BUREAU

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

continued ...

Expenditure

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

Charitable activities

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

Governance costs

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

Taxation

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

Tangible fixed assets

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

Depreciation and amortisation

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

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.

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

Trade creditors

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

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

Borrowings

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

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

Fund accounting

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

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

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

Hire purchase and finance leases

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

Pensions and other post retirement obligations

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.

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

Financial instruments Classification

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

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

Recognition and measurement

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

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

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

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

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

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

	Unrestrict ed Funds £	Restricted Funds £	Total 2023 £	Total 2022 £
Income and endowments from:				
Donations & legacies	-	-	-	-
Charitable activities	412,024	202,052	614,076	859,909
Investments	-	-	-	-
Other	-	-	-	-
TOTAL INCOMING RESOURCES	412,024	202,052	614,076	859,909
RESOURCES EXPENDED				
Charitable activities				
Advice and Information	419,806	152,584	572,390	799,266
TOTAL RESOURCES EXPENDED	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

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

3. Income from Donations and Legacies

	Unrestricted Funds	Restricted Funds	Total 2024	Total 2023
	£	£	£	£
Donations	-	-	-	-
Total	-	-	-	-

4. Income from Charitable Activity

Advice & Information Services:	Unrestricted Funds	Restricted Funds	Total 2024	Total 2023
Funder	£	£	£	£
Citizens Advice Leeds	-	66,500	66,500	17,168
Citizens Advice National		-	-	15,000
Citizens Advice National	11812.5		11,813	-
				280,00
Leeds City Council: Core Service	280,000		280,000	0
Leeds City Council: Immigration Service		60,000	60,000	60,017
Leeds City Council: Transforming Day Services		57,035	57,035	57,035
Leeds City Council:CEV	-		-	42,150
Leeds City Council: Household Support Fund		100,000	100,000	70,000
Leeds Hospitals: Transplant Pathway	25,500		25,500	25,500
Leeds University	69,750		69,750	45,000
Metcalfe Smith Trust	130		130	319
Glasspool charity Trust	100		100	1,000
LEAGUE OF THE HELPING HAND	-	-	-	250
Leeds Mind	3,700		3,700	
Miscellaneous	-	-	-	637
Total	390,992	283,535	674,527	614,076

5. Investment Income

	Unrestricted Funds	Restricted Funds	Total 2024	Total 2023
	£	£	£	£
Interest receivable on bank deposits	-	-	-	-
Total	-	-	-	-

6. Other Income

	Unrestricted Funds	Restricted Funds	Total 2024	Total 2023
	£	£	£	£
Other Income	-	-	-	-
Total	-	-	-	-

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

7. Resources Expended

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

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

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

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

8. Net incoming/outgoing resources

Net incoming resources for the year include:

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

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

9. Trustees remuneration and expenses

No Trustees, nor any persons connected with them:

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

10. Staff Costs

Staff costs during the year were:

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

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

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

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

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

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

11. Taxation

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

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

12. Tangible Fixed Assets

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

13. Debtors

	2024	2023
	£	£
Trade Debtors	31,125	59,775
Accrued Income		
Prepayments		
Other Debtors		
Total	31,125	59,775

14. Creditors

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

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

15. Commitments Under Operating Leases

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

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

16. Charity status

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

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

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

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

UNRESTRICTED FUNDS:

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

DESIGNATED FUNDS:

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

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

RESTRICTED FUNDS:

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

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

17. Funds continued ...

Leeds City Council: Immigration Service

An advice service for clients in Leeds with immigration issues.

Leeds City Council: Transforming Day Services

An advice service for clients in Leeds with learning disabilities.

Leeds City Council: Household Support Fund

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

Citizens Advice Leeds WYCA

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

Citizens Advice National

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

17. Funds (prior year comparative)

	Balance 1 April 2022 £	Incoming Resources £	Outgoing Resources £	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

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

18. Analysis of Net Assets Between Funds

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

	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

19. Analysis of Cash and Cash Equivalents

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

	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

20. Related Party Transactions

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