

Company registration number: 03164247

Charity registration number: 1058935

Clifton Welfare Rights Advice Centre

(A company limited by guarantee)

Annual Report and Financial Statements

for the Year Ended 31 March 2023

Community Accounting Plus
Units 1 & 2 North West
41 Talbot Street
Nottingham
NG1 5GL

Clifton Welfare Rights Advice Centre

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Clifton Welfare Rights Advice Centre

Reference and Administrative Details

Trustees	Clare Ashton
	Robert Michalak
	Allan Richards
	Stephen Young
Secretary	Robert Michalak
Senior Management Team	Jillian Chappell, Senior Advisor
	Lorraine Richards, Administrator/Information Officer
Registered Office	Clifton Cornerstone Southchurch Drive Clifton Nottingham NG11 8EW
Company Registration Number	03164247
Charity Registration Number	1058935
Independent Examiner	John O'Brien, employee of Community Accounting Plus Units 1 & 2 North West 41 Talbot Street Nottingham NG1 5GL

Clifton Welfare Rights Advice Centre

Trustees' Report

The trustees, who are directors for the purposes of company law, present the annual report together with the financial statements of the charitable company for the year ended 31 March 2023.

Trustees and officers

The trustees and officers serving during the year and since the year end were as follows:

Trustees:	Clare Ashton
	Robert Michalak
	Allan Richards
	Stephen Young

Secretary:	Robert Michalak
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Structure, governance and management

The charity is a company limited by guarantee and registered charity. It is operated under the rules of its memorandum and articles of association dated 26 February 1996. It has no share capital and the liability of each member in the event of winding-up is limited to £1.

Recruitment and appointment of trustees

The Trustees are elected and co-opted under the terms of the Memorandum and Articles of Association.

Major risks and management of those risks

Funding

The majority of our funding is from one source via Nottingham City Council.

Objectives and activities

Objects and aims

The general charitable purposes are through education/training for the prevention or relief of poverty.

We provide welfare rights, debt, housing, employment, consumer and other generalist advice for the residents of Clifton, Wilford and Silverdale areas of Nottingham.

Objectives, strategies and activities

During the year 2022/23 we generated annualised benefit gains of £1,070,283 and obtained lump sum amounts of £102,500 for clients.

We managed £114,146 of non-priority debts and £29,719 of priority debts for clients.

We were actively involved in assessing and processing the Household Support Fund vouchers to all citizens that fulfilled the necessary criteria during 2022/23.

Clifton Welfare Rights Advice Centre

Trustees' Report

Public benefit

Our Services are free, impartial and confidential to our clients. The service is open to everyone.

Our services maximises the citizens personal income by welfare and social benefits and help manage their debts.

The trustees confirm that they have complied with the requirements of section 17 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission for England and Wales.

Financial review

The trustees are happy with the financial position at the end of the financial year.

Policy on reserves

We aim to retain three months financial reserves and termination costs. This is reviewed annually.

Clifton Welfare Rights Advice Centre

Trustees' Report

Statement of Responsibilities

The trustees (who are also the directors of Clifton Welfare Rights Advice Centre for the purposes of company law) are responsible for preparing the trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice), including FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland". The report and accounts have been prepared in accordance with the provisions in the Companies Act 2006 relating to small companies.

Company law requires the trustees to prepare financial statements for each financial year. Under company law the trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including its income and expenditure, of the charitable company for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards, comprising FRS 102 have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

The trustees are responsible for keeping proper accounting records that can 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 governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

The annual report was approved by the trustees of the charity on 15/12/23 and signed on its behalf by:



Clare Ashton
Trustee

Small companies provision statement

This report has been prepared in accordance with the small companies regime under the Companies Act 2006.

Clifton Welfare Rights Advice Centre

Independent Examiner's Report to the trustees of Clifton Welfare Rights Advice Centre (the Company')

Independent examiner's report to the trustees of Clifton Welfare Rights Advice Centre (the Company')

I report to the charity trustees on my examination of the accounts of the company for the year ended 31 March 2023.

Responsibilities and basis of report

As the charity's 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').

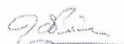
Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

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

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.


.....
John O'Brien, employee of Community Accounting Plus
Fellow of the Association of Charity Independent Examiners

Units 1 & 2 North West
41 Talbot Street
Nottingham
NG1 5GL

Date: 15/12/23

Clifton Welfare Rights Advice Centre

Statement of Financial Activities for the Year Ended 31 March 2023 (Including Income and Expenditure Account and Statement of Total Recognised Gains and Losses)

	Note	Unrestricted £	Total 2023 £	Total 2022 £
Income and Endowments from:				
Donations and legacies	2	63,796	63,796	63,796
Charitable activities	3	2,206	2,206	250
Investment income	5	71	71	40
Total Income		<u>66,073</u>	<u>66,073</u>	<u>64,086</u>
Expenditure on:				
Charitable activities	6	<u>(66,541)</u>	<u>(66,541)</u>	<u>(61,909)</u>
Total Expenditure		<u>(66,541)</u>	<u>(66,541)</u>	<u>(61,909)</u>
Net (expenditure)/income		<u>(468)</u>	<u>(468)</u>	<u>2,177</u>
Net movement in funds		(468)	(468)	2,177
Reconciliation of funds				
Total funds brought forward		<u>30,047</u>	<u>30,047</u>	<u>27,870</u>
Total funds carried forward		<u>29,579</u>	<u>29,579</u>	<u>30,047</u>

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

The notes on pages 8 to 14 form an integral part of these financial statements.

Clifton Welfare Rights Advice Centre

(Registration number: 03164247)
Balance Sheet as at 31 March 2023

	Note	2023 £	2022 £
Current assets			
Debtors	8	957	957
Cash at bank and in hand	9	<u>29,282</u>	<u>29,720</u>
		30,239	30,677
Creditors: Amounts falling due within one year	10	<u>(660)</u>	<u>(630)</u>
Net assets		<u>29,579</u>	<u>30,047</u>
Funds of the charity:			
Unrestricted income funds			
Unrestricted funds		<u>29,579</u>	<u>30,047</u>
Total funds		<u>29,579</u>	<u>30,047</u>

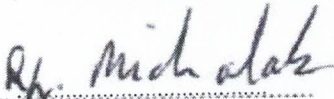
For the financial year ending 31 March 2023 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

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

These financial statements have been prepared in accordance with the special provisions relating to companies subject to the small companies regime within Part 15 of the Companies Act 2006.

The financial statements on pages 6 to 14 were approved by the trustees, and authorised for issue on 15/12/23 and signed on their behalf by:



Robert Michalak
Company secretary and trustee

The notes on pages 8 to 14 form an integral part of these financial statements.

Clifton Welfare Rights Advice Centre

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 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.

Statement of compliance

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.

Basis of preparation

Clifton Welfare Rights Advice Centre 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

The financial statements have been prepared on a going concern basis.

The trustees assess whether the use of going concern is appropriate i.e. whether there are any material uncertainties related to events or conditions that may cast significant doubt on the ability of the charity to continue as a going concern. The trustees make this assessment in respect of a period of one year from the date of approval of the financial statements.

Exemption from preparing a cash flow statement

The charity opted to early adopt Bulletin 1 published on 2 February 2016 and have therefore not included a cash flow statement in these financial statements.

Income and endowments

Voluntary income including donations, gifts, legacies and grants that provide core funding or are of a general nature is recognised when the charity has entitlement to the income, it is probable that the income will be received and the amount can be measured with sufficient reliability.

Grants receivable

Grants are recognised when the charity has an entitlement to the funds and any conditions linked to the grants have been met. Where performance conditions are attached to the grant and are yet to be met, the income is recognised as a liability and included on the balance sheet as deferred income to be released.

Clifton Welfare Rights Advice Centre

Notes to the Financial Statements for the Year Ended 31 March 2023

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.

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

Individual fixed assets costing £500 or more are initially recorded at cost, less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

Depreciation and amortisation

Depreciation is provided on tangible fixed assets on a straight line basis as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

Asset class	Depreciation method and rate
General equipment	20.00%
Computer equipment	33.33%

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.

Fund structure

Unrestricted income funds are general funds that are available for use at the trustees' discretion in furtherance of the objectives of the charity.

Pensions and other post retirement obligations

The charity operates a defined benefit pension scheme for employees. The assets of the scheme are held separately from those of the charity. Pension costs charges in the Statement of Financial Activities represent the contributions payable by the charity during the year.

Clifton Welfare Rights Advice Centre

Notes to the Financial Statements for the Year Ended 31 March 2023

2 Income from donations and legacies

	Unrestricted funds General £	Total 2023 £	Total 2022 £
Grants, including capital grants;			
Grants from other charities	63,796	63,796	63,796
	<u>63,796</u>	<u>63,796</u>	<u>63,796</u>

3 Income from charitable activities

	Unrestricted funds General £	Total 2023 £
Other income	2,206	2,206
	<u>2,206</u>	<u>2,206</u>

4 Grants & donations

	Unrestricted funds £	Total £
Nottingham City Council (Citizens Advice Nottingham)	63,796	63,796
	<u>63,796</u>	<u>63,796</u>

Clifton Welfare Rights Advice Centre

Notes to the Financial Statements for the Year Ended 31 March 2023

5 Investment income

	Unrestricted funds General £	Total 2023 £	Total 2022 £
Interest receivable and similar income;			
Interest receivable on bank deposits	71	71	40

6 Expenditure on charitable activities

	Unrestricted funds General £	Total 2023 £	Total 2022 £
Travel & subsistence	-	-	20
Equipment, repairs & renewal	626	626	79
Insurance	1,736	1,736	641
Telephone, internet & postage	796	796	945
Printing & stationery	835	835	672
Donations	-	-	250
Membership & affiliations	563	563	1,424
Legal & professional	1,542	1,542	630
Sundry payments	36	36	88
Wages, NI & pension	60,407	60,407	57,160
	<u>66,541</u>	<u>66,541</u>	<u>61,909</u>

7 Staff costs

The aggregate payroll costs were as follows:

	2023 £	2022 £
Staff costs during the year were:		
Wages and salaries	47,741	45,126
Pension costs	12,666	12,034
	<u>60,407</u>	<u>57,160</u>

Clifton Welfare Rights Advice Centre

Notes to the Financial Statements for the Year Ended 31 March 2023

The monthly average number of persons (including senior management team) employed by the charity during the year was as follows:

	2023 No	2022 No
Average number of employees	<u>2</u>	<u>2</u>

2 (2022 - 2) of the above employees participated in the Defined Benefit Pension Schemes.

Contributions to the employee pension schemes for the year totalled £12,666 (2022 - £12,034).

No employee received emoluments of more than £60,000 during the year.

The total employee benefits of the key Advice Delivery Team of the charity were £60,406 (2022 - £57,160).

8 Debtors

	2023 £	2022 £
Prepayments	<u>957</u>	<u>957</u>

9 Cash and cash equivalents

	2023 £	2022 £
Cash on hand	16	70
Cash at bank	<u>29,266</u>	<u>29,650</u>
	<u>29,282</u>	<u>29,720</u>

10 Creditors: amounts falling due within one year

	2023 £	2022 £
Other creditors	<u>660</u>	<u>630</u>

Clifton Welfare Rights Advice Centre

Notes to the Financial Statements for the Year Ended 31 March 2023

11 Pension and other schemes

Defined benefit pension schemes

Nottinghamshire County Council

The charity participates in the Nottinghamshire County Council Pension Fund, a multi-employer defined benefit final salary scheme. The scheme is administered for the benefit of Local Authority employees and other bodies and is managed in accordance with the Local Government Pension Scheme Regulations 1997 (as amended). The administering authority for the Fund is Nottinghamshire County Council.

Contributions to the scheme are determined with advice of independent qualified actuaries on the basis of triennial valuations using the projected unit method.

The employer's contributions made to the scheme in the year were £12,666 (2022: £12,034). The calculated cost of accrual of future benefits is 20.2% of payroll p.a. plus monetary contributions of £3,026.

Due to lack of the detailed information about the defined benefit fund, the values of the fund's assets and liabilities are not included in the accounts. Whereas, the pension contributions made by the employer are accounted as a defined contribution scheme and included in the expenditure of the charity's accounts.

Third Party Funds

The charity holds a small fund for Nottingham City Council Area 8 Committee. The brought forward balance is £139 and there were no movements during the period.

12 Fees payable to independent examiner

During the period, the fees payable (excluding VAT) to the charity's independent examiner Community Accounting Plus are analysed as follows:

	2023 £	2022 £
Independent examination	550	525

13 3rd party funds

	Opening balances £	Incoming resources £	(Resources expended) £	Total £
Nottingham City Council Area 8 Committee	139	-	-	139
	139	-	-	139

Clifton Welfare Rights Advice Centre

Notes to the Financial Statements for the Year Ended 31 March 2023

14 Trustees remuneration and expenses

No trustees, nor any persons connected with them, have received any remuneration from the charity during the year.

No trustees have received any reimbursed expenses or any other benefits from the charity during the year.

15 Taxation

The charity is a registered charity and is therefore exempt from taxation.

16 Related party transactions

There were no related party transactions in the year.