

CITIZENS ADVICE IN EAST DORSET AND PURBECK LTD

England & Wales · Charity number 1068414

Details

Other names	CITIZENS ADVICE IN EAST DORSET AND PURBECK LTD, PURBECK CITIZENS ADVICE BUREAU
Status	Registered
Legal form	Charitable company
Company number	03510199
Registered	1998-03-03
Register	View on the Charity Commission register

Contact

Address	Citizens Advice Bureau Mill Lane Wareham Dorset BH20 4RA
Phone	01929551875
Email	chief.officer@edpcitizensadvice.org.uk
Website	http://www.edpcitizensadvice.org.uk

Activities

Objects: The charity's objects ('Objects') are specifically: to promote any charitable purpose for the public benefit by the advancement of education, the protection and preservation of health and the relief of poverty, sickness and distress in particular, but without limitation, for the benefit of the community in Dorset and surrounding areas.

Activities: To provide information, advice, assistance and representation to anyone on a range of issues, including welfare benefits, debt, housing, employment, relationship, consumer and legal. To exert a responsible influence on the development of policies locally and nationally.

Classification

- **How:** Provides Advocacy/advice/information
- **What:** General Charitable Purposes, Disability, Accommodation/housing, Economic/community Development/employment
- **Who:** The General Public/mankind

Geography

- **Area of benefit:** PURBECK
- Dorset

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£1,294,221	£1,186,166	£672,965	39
2024-03-31	£1,140,716	£1,177,097	£564,910	44
2023-03-31	£1,056,778	£915,250	£601,291	34
2022-03-31	£837,008	£805,340	£459,763	33
2021-03-31	£936,479	£889,716	£254,978	29

Trustees

Name	Role	Appointed
Alan Breakwell		2021-04-01
Barbara Manuel		2021-04-01
Colin Andrew Logan		2025-02-04
Louise Capaldi-Tallon		2025-11-04
Terry Cordery		2025-08-05

Accounts

**CITIZENS ADVICE IN EAST DORSET AND PURBECK LTD
(A COMPANY LIMITED BY GUARANTEE)**

**DIRECTORS REPORT AND AUDITED ACCOUNTS
FOR THE YEAR ENDED 31ST MARCH 2025**

COMPANY NUMBER 3510199 (ENGLAND AND WALES)

REGISTERED CHARITY NUMBER 1068414

**CITIZENS ADVICE IN EAST DORSET AND PURBECK
(A COMPANY LIMITED BY GUARANTEE)**

CONTENTS

	PAGE
Company Information	1
Trustee Information	1
Trustees Report	2 to 8
Report of the Independent Auditor	9 to 11
Statement of Financial Activities	12
Balance Sheet	13
Cash Flow Statement	14
Notes to the Accounts	15 to 27

TRUSTEE'S REPORT FOR THE YEAR ENDED 31ST MARCH 2025

The Trustees are pleased to present their Report and audited Financial Statements for the year ended 31 March 2025. 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 Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) (effective 1st January 2015) – (Charities SORP (FRS102), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) and the Companies Act 2006.

REFERENCE AND ADMINISTRATIVE DETAILS

Charity Number: 1068414

Company Number: 3510199 (England and Wales)

Registered Office: Mill Lane, Wareham, Dorset. BH20 4RA

Auditor: Ward Goodman Audit Services Ltd. - 4 Cedar Park, Cobham Road, Ferndown Industrial Estate, Wimborne. BH21 7SF

Bankers: Lloyds Bank Plc.3, South Street, Wareham, Dorset BH20 4LX

Website: <https://edpcitizensadvice.org.uk>

DIRECTORS/TRUSTEES

The directors of the charitable company (the charity) are its trustees for the purpose of charity law and throughout the report are collectively referred to as the trustees.

The Trustees who served during the year and since the year end were as follows:

Ginette Boyd

Alan Breakwell

Chair

Carole Chedgey

Resigned 15th July 2025

Terry Cordery

Appointed 5th August 2025

Michelle Fuller

Colin Logan

Appointed 4th February 2025

Barbara Manuel

Christopher Morle

Resigned 22nd October 2024

Stephen Parker

Resigned 22nd October 2024

Ashley Rowlands

Resigned 22nd October 2024

John Rynne

Resigned 22nd October 2024

Linda Taylor

Appointed 22nd October 2024 Resigned 10th November 2024

Vicky Wells

Appointed 22nd October 2024 Resigned 14th July 2025

Chief Executive Officer Helen Goldsack

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing Document

Citizens Advice in East Dorset & Purbeck is a company limited by guarantee and governed by its Memorandum and Articles of Association which were last updated on the 22nd October 2024. Initially operating as an outreach from Poole Citizens Advice, separate charitable status was obtained in 1998 when Purbeck Citizens Advice was established as a separate legal body and registered as an independent member of National Citizens Advice. On the 1st of April 2021 Purbeck Citizens Advice merged with East Dorset Citizens Advice, creating Citizens Advice in East Dorset & Purbeck. The members of the company who are its directors undertake to contribute such amount as may be required (not exceeding £10) to the company's assets if it should be wound up, for payment of the company's debts and liabilities.

Appointment of Trustees

The Trustees comprise the current members of the charity who are re-elected by rotation at each Annual General Meeting. Trustees can appoint members during the year and seek confirmation at the AGM. When considering appointing a member regard is given to a balance of skills to ensure that the Trustees have as wide a knowledge base as possible.

Trustees Induction and Training

Newly appointed Trustees are provided with a comprehensive induction to Citizens Advice as well as being briefed on their legal obligations under Charity and Company law, the Charity Commission guidance on public benefit, the content of the Memorandum and Articles of Association, previous Trustees' minutes, the Business Plan, the Budget and recent financial performance of the Charity. They will also meet the Chief Executive Officer, other employees/volunteers and visit the offices. Trustees have the opportunity to attend appropriate training events which will assist them in carrying out their role as well as undergoing GDPR training annually.

Organisation

Citizen Advice in East Dorset & Purbeck is governed by its Board of Directors (who are also the trustees) they are responsible for setting the strategic direction of the organisation and its policies. The Board carries ultimate responsibility for the conduct of the charity in ensuring it meets its legal and contractual obligations. The Board meets quarterly with a formal agenda and the minutes recorded. Staff members and a volunteer representative are invited to attend the Board meetings to support the work of the Trustees. The service is managed on behalf of the Trustees by the Chief Executive Officer through a formal scheme of delegation.

As at March 2025 the charity had 39 paid staff. The charity received help and support in the form of voluntary assistance in advising the public and administering the charity with 49 volunteers, including 7 trustees, contributed approximately 14,500 hours of work to the local Citizens Advice during the year. We estimate the annual value of this support at £290,000.

Related Parties

The Local Office is a member of 'Citizens Advice', the operating name of The National Association of Citizens Advice Bureaux. The membership scheme provides a formally audited framework for standards of information, advice, and casework management as well as monitoring progress against these standards. Operating policies are independently determined by the Board in order to fulfil its charitable objects and comply with the national membership requirements.

The Local Office is a member of 'Citizens Advice in Dorset' (CAiD), a formal partnership of the three Local Offices in Dorset. The partnership exists to further the aims and objectives of the Bureaux, to share best practice, to collaborate on tenders and contracts, to raise funds for services where appropriate and to speak with one voice.

STRUCTURE, GOVERNANCE AND MANAGEMENT continued

The charity also co-operates and liaises with a number of other advisory services, local charities, and social services departments on behalf of clients. Where one of the Trustees holds the position of Trustee/Director of another charity, they may be involved in discussions regarding that other charity but not in the ultimate decision-making process.

Pay Policy

The Trustees give their time freely, receive no remuneration and details of any Trustees expenses are disclosed in note 18 of the accounts.

The salary of the paid staff is reviewed annually when the annual budget is being considered. The factors considered are inflation, pay levels locally, pay settlements in local government and most importantly the ability to pay. The pay levels for the senior staff were set in line with similar posts elsewhere, local market rates and importantly what can be afforded.

Risk Management

The Trustees are aware of the risks the business faces each financial year when preparing and updating the business plan and, through the board meetings, review progress to ensure that any risks are minimised. The principal risks are:

- Reduction in income through the short-term nature of Government grants and the financial pressures on local authorities.
- Reputational risk from inaccurate or inappropriate advice.
- A lack of suitably trained staff and volunteers.

Working with Citizens Advice and other Local Offices, Citizens Advice in East Dorset & Purbeck has developed systems to monitor and control these risks to mitigate any impact that they may have on the future.

Public Benefit

The Trustees have given due regard to public benefit when planning the charity's activities, in accordance with the Charity Commission's Guidance on Public Benefit. The Trustee's report sets out our activities, achievements, and performance during the year, which are directly related to the objects and purposes for which the charity exists. The charity achieves its principal objects and purposes through the provision of advice services for the benefit of citizens of the former East Dorset and Purbeck District Council areas. These benefits are directly related to the aims of the charity and are fully compliant with the Charity Commission Principles on Public Benefit.

OBJECTIVES OF THE CHARITY

The main objective for which the Charity was established is to provide free, confidential, impartial advice to everyone regardless of race/gender, sexuality or disability for the benefit of the citizens of the former East Dorset and Purbeck District Council areas which, following the 1st April 2019 local government reorganisation, became part of the new Dorset Council. The advice is independent, and the service aims to provide the advice people need for the problems that they face, and to improve the policies and practices that affect people's lives. In the provision of this service, significant reliance is placed upon unpaid volunteers.

PRINCIPAL ACTIVITIES, ACHIEVEMENTS AND PERFORMANCE

The primary objective of the organisation is to provide an efficient and effective information and advice service that is accessible to members of the public and responsive to changes in local circumstance.

**CITIZENS ADVICE IN EAST DORSET AND PURBECK
A COMPANY LIMITED BY GUARANTEE**

Its activities ('the service') are provided through a combination of paid staff and volunteers. Volunteers are the predominant providers of the reception and the information and advice to the public, whilst supervision of the advice, administration and operational management is performed by a combination of volunteers and paid staff.

PRINCIPAL ACTIVITIES, ACHIEVEMENTS AND PERFORMANCE continued

On the 1st April 2021, East Dorset Citizen's Advice and Purbeck Citizen's Advice merged. This brought together the two organisations during challenging times with the pandemic and then the cost-of-living crisis and since then we've been responding to an ongoing crisis that nobody could have predicted in terms of scale and impact.

The last financial year has been a difficult one for our clients, with many needing our help just to get by. The impact of cost of living on higher energy bills and increased housing and food costs has meant that we are seeing more local people in crisis and in need of financial assistance. Though inflation and energy prices may have fallen from their peaks of last year, the effects of high household bills are likely to last years. The crisis has also exposed just how precarious many people's household finances are, with many clients' having monthly expenditure on essentials exceeding their income. The cost-of-living crisis has again dominated advice delivery with our advisers delivering both frontline emergency support (helping people access food, energy and housing) as well as advising people on their overall financial capability. For example, looking for opportunities for individuals to reduce their outgoing costs and also maximise their income through benefits applications, and accessing local and national grants. Despite all of this, our response has incontestably demonstrated the value of what we do for society.

Though demand outstrips capacity, we have still helped an extraordinary number of people with advice. We now have a wider range of ways that people can communicate and work with us, and we have more flexible working practices for volunteers. We believe that this provides more convenience for the people we help and our volunteers, resulting in more efficiency overall. Our staff and volunteers work tirelessly with a dedication that belies the fact that many have worked through four years of almost relentless crisis. At a time when people are presenting with increasingly complex problems, our commitment to holistic advice that considers the whole person is more important than ever before.

Our Business Plan priorities have a strong focus on supporting more people. Our vision is to provide help to our clients in the right place at the right time, through whichever channel suits them best. We are passionate about reaching everyone who needs our help. We cover a geographical area which includes many rural areas, we are aware of the particular issues affecting these communities and the need for our service in these areas is greater than before. We are adapting our services to meet the community needs and to improve our client's journey. We have responded by providing more outreach locations coupled with the mobile Advice Bus which has now completed two years' service. It was rewarding when the National Lottery supported our application and approved a five-year grant towards the maintenance and the development of the service through the use of the Advice Bus.

Our extensive project work around energy has continued to develop with the Dorset Energy Unit reaching more people than ever and playing a key role in tackling fuel poverty in Dorset. The bureau has been successful in bidding for new energy funding from the Southern Gas Network (SGN) which has helped the bureau retain and develop its energy advice and support. As a result of this agreement with SGN, an Energy Advice Bus was acquired which covers the whole of Dorset. We have continued to administer Surviving Winter grants on behalf of Dorset Community Foundation and supported Dorset Council in administering the Household Support Fund grants.

Working closely with the other local offices through CAiD is an essential part of our activities which ensures that Citizens Advice in Dorset continues to speak with one voice. CAiD on behalf of the local offices was successful in winning the Dorset Council Advice, Guidance, and Information Services contract which started in October 2021. This was for an initial 3-year period and has now been extended by two further years until September 2026.

CAiD established a funding formula for allocating the Dorset Council contract considering that it was a holistic service for all residents in the Dorset Council area, as well as targeting support where it is most needed. Due to the anomalies that existed in the funding to each local office prior to local government reorganisation, the

funding formula was brought in with a 2-year transitional period and 2025/26 will be the first full year each local office will receive the correct funding.

PRINCIPAL ACTIVITIES, ACHIEVEMENTS AND PERFORMANCE continued

CAiD has also been responsible for coordinating the receipt of a number of specific Dorset Council projects with the delivery funding transferred to individual bureau. East Dorset & Purbeck have taken the lead on delivering projects covering Inclusivity, Energy Advice and Housing Advice (part year) whilst providing support as part of the Ukrainian Refugee project. In addition, Dorset Council provided additional funds to cover the cost-of-living crisis which has been vital in helping us to continue to support our community. The administration of CAiD is reviewed on an annual basis and funding is allocated to the three LCAs to reflect the input from each LCA into the efficient running of CAiD.

Welcome improvements to the office layout have been made in the Wimborne offices and we now wait for the external and maintenance works being undertaken by Dorset Council. There has been a review of the IT requirements and work has been carried out to update the hardware in order to meet current requirements. A review is being undertaken of the web site to improve and enhance the customer experience.

The greatest asset is our people, volunteers, staff and trustees. The people that make up our team have shown tremendous energy and resilience and work in an environment where they are:

- supported (Wellness programme, flexible and hybrid working)
- well equipped (cloud-based office and phone systems, new website and intranet)
- actively involved in shaping the future of the service (Away Day and Business Plan consultation).

We are a volunteer-based service, and their dedication and commitment has remained whilst coping with the challenges that have arisen for us all. Their collective effort has allowed Citizens Advice to reach many more clients than it would have done without them. Our volunteer advisors are the key to our success, and we work hard to retain and refresh this vital part of our operation. We are developing and improving our training programme for new volunteers, as well as supporting the supervisors who oversee the advice services provided.

Our annual inspection was carried out by NCA, and it was Year 3 of the Leadership Self-Assessment regime. It is pleasing to report that it was a very successful exercise and East Dorset & Purbeck remain in a very strong position to face the future. NCA has also been reviewing its future operations, and a new membership package will be launched in 2026/27 to meet the challenges of the future. I am sure that a more tailored service to meet our needs will come from the review and we await the next stage of their development.

We thank all our financial supporters for their contributions and our local councils for their continued efforts and much valued support. We have received very welcome donations from trusts and foundations in the last year; these are helping us meet this surge in demand. Notwithstanding these contributions, it is important to highlight that we face a very challenging financial and economic environment. The voluntary sector is far from immune to the pressures of high inflation and we are finding it tough to maintain our vital work as funding is squeezed.

At the 2024 Annual General Meeting four of our experienced Trustees stood down after many years of service. One of which was the Treasurer who had carried out the role for many years and successfully guided us through the merger in 2021. Another was John Rynne who had given over 20 years' service and over that time had raised over £100,000 for the local branch from his successful jazz nights. It was only fitting that in July this year John was awarded a British Citizens Award for his exceptional contribution to the community via his jazz evenings. Thank you to the four Trustees for their contribution as they move on into other voluntary fields.

**CITIZENS ADVICE IN EAST DORSET AND PURBECK
A COMPANY LIMITED BY GUARANTEE**

The Trustees are very pleased that the high level of support for the community has been maintained with the challenges the service has faced, and it is a very big thank you to all, the staff and volunteers involved, in ensuring that CAB remains a sustainable body. We look forward together to addressing the challenges that the future will bring.

FINANCIAL REVIEW

Trustees continue to monitor the budget on a quarterly basis receiving update reports from the Treasurer at each Board meeting. Support is also provided by the Finance Officer at NCA who supplies the quarterly reports from Quickbooks as well as completing the quarterly return to NCA, which is a requirement of the membership package.

2024/25 was the first year of allocating the budget in a different way to obtain a clearer picture of the bureau's activities over the following areas: General Advice, Breaking Barriers (Outreach and Advice Bus), Energy and Moving On (Housing); with the central costs being spread over all activities. It is work in progress with a framework established for the future.

The Trustees monitor the budget for the year. The income shown in the budget relates to that year, whilst the accounts include income which has been received for future years. The accounts have to reflect the income in the year when it was received. The budget actually shows a surplus for the year, which is pleasing for the Trustees, as the position when the budget was set showed a deficit. Following successful grant bids and coupled with tight financial control a surplus has now been generated.

Turning to the accounts for the year ended 31st March 2025 there is a surplus of £108,055 compared with a deficit in 2023/24 of £36,381 a turnaround in resources of £144,436. Whilst expenditure between the two years has hardly changed, income increased by £153,505. This was due to the SGN grant on energy and additional Cost of Living Support from Dorset Council, offset by the Household Support Fund (ended in March 2024) and other changes in grant funding relating to energy. Again, this year Agency income of over £400,000 was received to assist individuals with meeting their energy costs and at the end of the year £51,900 was in hand which will be used in 2025/26.

INVESTMENT POLICY

Income is received on an annual basis through grants, donations, charitable activities and other sources. The Bureau budgets to expend all anticipated income, except for retaining a prudent amount in reserves each year. It has no permanent endowment and provides capital expenditure within the budget or through designated funds. Consequently, the board does not consider that it is prudent to invest income for a longer term. The investment policy is, therefore, to retain funds as cash and place them on deposit at the best rate obtainable.

RESERVES

The Board, having reviewed the financial position and the risk assessment, believes it is both necessary and appropriate to establish general and designated reserves. This ensures compliance with its obligation to act prudently, be able to meet all financial commitments and maintain client services that may lose funding, for a sufficient period to find alternative sources of income. The level of reserves is monitored by the Board, and the appropriate level of reserves has been reviewed as part of the closing down process.

There was a capital purchase in 2024/25 with the acquisition of the Energy Bus funded through the SGN Grant. A transfer of £1,000 was made from the Lease Improvement Account, £9,863 from the Vehicle Purchase Account Advice Bus and £10,157 from the Vehicle Purchase Account Energy Bus to match the depreciation charges made against the fixed assets of the bureau.

**CITIZENS ADVICE IN EAST DORSET AND PURBECK
A COMPANY LIMITED BY GUARANTEE**

Designated reserves funds were reviewed with the level in the IT and Premises reserve maintained at the current level following expenditure in 2024/25. The Service Development Reserve was increased to reflect the need to have adequate resources to meet the benefits of AI and the Closure Reserve also increased following the annual review of potential costs if the company was to close. Two new reserves were established. Firstly, a Staff Salary Sacrifice Scheme Fund which will be a revolving fund with the initial contribution being sufficient to sustain the fund. Secondly, a Vehicle Replacement Reserve calculated on an annual basis to have resources available for the Advice Bus and the Energy Bus when they need replacing in the future.

Restricted reserves have increased to £128,874 reflecting income received in advance and all these funds will be allocated in 2025/26.

FINANCIAL REVIEW continued

Free reserves will be £163,020 at the 31st March 2025. This will be sufficient to meet the day to day running of the Bureau's normal activities and cover for any shortfall in income arising from items in the budget along with managing the cash flow of the bureau, an important issue as funders are increasingly reticent to fund projects in advance.

The financial out-turn reflects the effective financial management of the bureau which is in a healthy position as it moves forward to face the challenges of the future.

PLANS FOR THE FUTURE

As we look forward to 2025/26 and beyond, we face uncertainty and the challenges each year do not come any easier.

There is a need to retain and develop our staff and volunteers in this ever-changing world so they are equipped with the tools to face the future and embrace the benefits that AI can bring to the advice service and to make their input even more rewarding. Funds are available to pilot AI projects, and this will come forward during 2025/26.

There is always the need to explore different ways of providing access for our clients and the two Advice Buses have been important in taking the service out to the community. Other avenues will be explored possibly through using kiosks and it is hoped that a pilot scheme can be introduced during 2025/26.

The Dorset Advice Contract ends in September 2026 and work will be starting with the other LCA's during 2025/26 to ensure that we are best placed to continue providing the advice. The challenge will be ensuring that we have explored all avenues to make our service delivery as cost effective as possible. Whilst 2025/26 is a reasonably secure year as many of the grants have already been confirmed, it is a different picture for 2026/27 onwards and to continue to deliver the high level of service to the community it is vital that the grants are renewed or new forms of funding are secured.

There will be a greater emphasis on working together not only with our neighbours but also on a regional basis which is very much the thinking of the national government. We already work and liaise with a number of agencies across Dorset and that will continue, and opportunities may arise for joint working. Challenging times.

Early in the report reference was made to losing a number of Trustees and recruitment will continue to hopefully attract people who wish to come on board and make a difference. It is a big challenge and finding someone to carry out significant work for example becoming a Treasurer is not an easy task. Being a Trustee is rewarding however for some people there is too much red tape especially in meeting NCA requirements that recruitment becomes harder each year. Trustees have also changed the way the Board meets moving away from sub committees and dealing with everything at the quarterly meetings as well as introducing Lead Member roles. This will be reviewed during 2025/26 to ensure it is the most appropriate governance model.

The bureau continues to be well placed financially and operationally to confront these pressures, strong balances that are realistic and appropriate for the challenges ahead. The use of reserves funding will also

moderate any financial deficit in 2025/26 both to meet known liabilities such as asset depreciation and the use of reserves to develop new advice services.

Statement of Trustees' Responsibilities

The Trustees (who are also Directors of Citizens Advice in East Dorset & Purbeck 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).

Company law requires the Trustees to prepare financial statements for each financial year, which 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 the income and expenditure of the charitable company for the year. In preparing for these financial statements, 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 financial statements.
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in operation.

The Trustees are responsible for keeping adequate accounting records that disclose the 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 covering the preparation and dissemination of financial statements may differ from legislation on other jurisdictions.

Small Company Provisions

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

The Trustees' Annual Report is approved by the Trustees in their capacity as directors and signed on their behalf:

All directors, at the time of approval of the report confirm that:

- i) the auditors are not aware of any relevant audit information and.
- ii) all appropriate steps have been taken to establish this.

Alan Breakwell
Chair of Trustees

Date 30th October 2025

Report of the Independent Auditors to the Trustees of Citizens Advice in East Dorset and Purbeck Ltd

Opinion

We have audited the financial statements of Citizens Advice in East Dorset and Purbeck Ltd (the 'charitable company') for the year ended 31 March 2025 which comprise the Statement of Financial Activities, the Balance Sheet, the Cash Flow Statement and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as of 31 March 2025 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended.
- have been properly prepared in accordance with United Kingdom Generally Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditors' responsibilities for the audit of the financial statements section of our report. We are independent of the charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the Trustees' use of the going concern basis of accounting in the preparation of financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charitable company's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the Trustees with respect to going concern are described in the relevant sections of this report.

Other information

**CITIZENS ADVICE IN EAST DORSET AND PURBECK
A COMPANY LIMITED BY GUARANTEE**

The Trustees are responsible for the other information. The other information comprises the information included in the Annual Report, other than the financial statements and our Report of the Independent Auditors thereon.

Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial assessments, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

**Report of the Independent Auditors to the Trustees of
Citizens Advice in East Dorset and Purbeck Ltd**

Opinions on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the Report of the Trustees for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the Report of the Trustees has been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the Report of the Trustees.

We have nothing to report in respect of the following matters where the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of Trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit.

Responsibilities of Trustees

As explained more fully in the Statement of Trustees Responsibilities, the Trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the Trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the Trustees are responsible for assessing the charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

Our responsibilities for the audit of the financial statements

We have been appointed as auditors under Section 144 of the Charities Act 2011 and report in accordance with the Act and relevant regulations made or having effect thereunder.

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue a Report of the Independent Auditors that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an

**CITIZENS ADVICE IN EAST DORSET AND PURBECK
A COMPANY LIMITED BY GUARANTEE**

audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

The extent to which our procedures are capable of detecting irregularities, including fraud is detailed

- We obtained an understanding of the legal and regulatory frameworks applicable to the charity and the sector in which they operate.
- We obtained an understanding of how the charity is complying with those legal and regulatory frameworks by making enquiries of management and Trustees.
- We assessed the susceptibility of the charity's financial statements to material misstatement, including how fraud might occur. Audit procedures performed by the engagement team included.

**Report of the Independent Auditors to the Trustees of
Citizens Advice in East Dorset and Purbeck Ltd**

1. Identifying and assessing the design effectiveness of controls management has in place to prevent and detect fraud
2. Understanding how those charged with governance considered and addressed the potential for override of controls or other inappropriate influence over the financial reporting process.
3. Challenging assumptions and judgements made by management in its accounting estimates, in particular in relation to income recognition and cut off.
4. Identifying and testing journal entries, in particular any journal entries posted with unusual account combinations, and
5. Assessing the extent of compliance with the relevant law and regulations.

Because of the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements or non-compliance with regulation. The risk increases the more that compliance with a law or regulation is removed from the events and transactions reflected in the financial statements, as we will be less likely to become aware of instances of non-compliance. The risk is also greater regarding irregularities occurring due to fraud rather than error, as fraud involves intentional concealment, forgery, collusion, omission or misrepresentation.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at www.frc.org.uk/auditorsresponsibilities. This description forms part of our Report of the Independent Auditors.

Use of our report

This report is made solely to the charitable company's trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. Our audit work has been undertaken so that we might state to the charitable company's trustees those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and the charitable company's trustees as a body, for our audit work, for this report, or for the opinions we have formed.

I M Rodd

Mr I M Rodd BSc FCA FCCA (Senior Statutory Auditor)
For and on behalf of Ward Goodman Audit Services Ltd
4 Cedar Park
Cobham Road

Ferndown Industrial Estate
Wimborne
Dorset
BH21 7SF

Date: 30th October 2025

Statement of Financial Activities (Including Income and Expenditure Account)

For the Year Ended 31st March 2025

	Notes	Unrestricted Reserves	Designated Reserves	Restricted Reserves	Total 31.03.25	Total 31.03.24
		£	£	£	£	£
Incoming Resources						
Donations and Legacies	4	10,200	-	-	10,200	14,136
Fundraising	4	25,222	-	-	25,222	18,514
Charitable Activities	6	129,984	-	1,117,943	1,247,927	1,097,904
Investment Income	5	10,872	-	-	10,872	10,162
Total		176,278	-	1,117,943	1,294,221	1,140,716
Resources Expended						
Raising Funds	7	8,964	-	-	8,964	-
Charitable Activities	8	156,687	25,230	995,285	1,177,202	1,177,097
Total		165,651	25,230	995,285	1,186,166	1,177,097
Net outgoing/ incoming resources before transfer		10,627	(25,230)	122,658	108,055	(36,381)
Transfers between funds		(24,445)	75,096	(50,651)	-	-
Net movement in funds for the year		(13,818)	49,866	72,007	108,055	(36,381)

**CITIZENS ADVICE IN EAST DORSET AND PURBECK
A COMPANY LIMITED BY GUARANTEE**

Reconciliation

Balance brought forward	245,589	262,454	56,867	564,910	601,291
Balance carried forward	231,771	312,320	128,874	672,965	564,910

The notes on pages 15 to 27 form part of these accounts

Company Number 3510199

Balance Sheet

as at the 31st March 2025

	Notes	31.03.25	31.03.24
		£	£
Fixed Assets	10	68,751	38,987
Current Assets			
Debtors	11	142,352	152,817
Cash at Bank and in Hand		589,921	403,819
Total Current Assets		732,273	556,636
Current Liabilities			
Creditors: amount falling due within one year	12	(128,059)	(30,713)
Net Current Assets		604,214	525,923
Net Assets		672,965	564,910
Funds of the Charity			
Unrestricted Reserves	13	231,771	245,589
Designated Reserves	13.1	312,320	262,454
Restricted Reserves	13.2	128,874	56,867

Total	672,965	564,910
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The notes on pages 15 to 27 form part of these accounts

The Financial Statements were approved by the Board of Trustees and signed on its behalf by

Alan Breakwell

Date 30th October 2025

Cash Flow Statement
as at the 31st March 2025

	Notes	31.03.25	31.03.24
		£	£
Cash used in operating activities	14	226,014	(29,003)
 Cash Flow from investing activities			
Interest Income		10,872	10,162
Purchase of Fixed Assets		(50,784)	-
Cash used in investing activities		(39,912)	10,162
 Increase/Decrease in cash and cash equivalents in the year		186,102	(18,841)
 Cash and Cash equivalents at 1st April 2024		403,819	422,660
 Cash and Cash equivalents at 31st March 2025		589,921	403,819

Notes to the Accounts for the year ended 31st March 2025

1. Accounting policies

1.1 Basis of preparation: The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommendation Practice applicable to charities preparing their account in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1st January 2019) and the Companies Act 2006.

Citizens Advice in East Dorset and Purbeck 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 note(s).

Citizens Advice in East Dorset and Purbeck is a private charitable company, limited by guarantee and incorporated in England and Wales. The address of the recognised office can be found in the charity information on page 1 of these financial statements.

1.2 Fixed Assets: Assets costing less than £2,000 are written off in the year of purchase. Assets costing £2,000 or more are capitalised as Tangible Fixed Assets and are carried forward in the Balance Sheet at cost, net of depreciation and any provision for impairment. The assets are depreciated over their estimated lives on a straight-line basis as follows:-

Lease Improvements	10%
Vehicles	20%

Depreciation is charged based on the date of acquisition.

A review of an impairment of a fixed asset is carried out if events or changes in circumstances indicate that the carrying value of the asset may not be recoverable. Shortfalls between the carrying value of the fixed asset and its recoverable amount are recognised as impairments. Impairment losses are recognised in the Statement of Financial Activities.

1.3 Income: Grant Income, is recognised when received. Donations are recognised as they are received. Legacies are recognised when recoverable and when there is certainty of entitlement, and the amount can be quantified reliably.

1.4 Interest Receivable: Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification on the interest paid or payable by the bank.

1.5 Expenditure: Expenditure is recognised on an accruals basis as a liability is incurred and includes irrecoverable VAT.

1.6 Allocation of support Costs: Support costs are those expenses that assist the work of the charity such as back-office costs, information, technology, accounting and governance. Where a support cost relates directly to a single project, it is charged against that project, otherwise all support costs are charged against the 'core' activities of the bureau. At the end of the year, the project income and expenditure are reviewed and where appropriate any deficit or surplus is transferred back to the general reserve. If the project specifies a specific contribution, this amount is transferred back to general reserves.

Notes to the Accounts for the year ended 31st March 2025 (continued)

1.7 Operating Leases: Where the Bureau enters into an operating lease, the rental charges are charged to the Income and Expenditure Account as they are incurred over the life of the lease.

1.8 Funds: Restrictions imposed on incoming resources are recognised separately from general funds as shown in note 13. Funds set aside by Citizens Advice in East Dorset and Purbeck for specific purposes are highlighted as designated funds.

1.9 Debtors: Trade and other debtors are recognised at the settlement amount due. Prepayments are valued at the amount prepaid.

1.10 Cash at Bank and in hand: Cash at bank and at hand includes all funds on deposit with the bank and the petty cash floats.

1.11 Creditors: Creditors and accruals are recognised where the bureau has an obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably.

1.12 Financial Instruments: The bureau only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value.

1.13 Pensions: As a result of the government auto enrolment rules, the bureau set up a workplace pension scheme with NEST. This is a government back scheme which ensures the bureau meets the new pension rule requirements. Pension contributions are charged to the statement of financial activities in the period in which they are incurred.

1.14 Termination benefits: Redundancy payments are amounts payable as a result of a decision by the Bureau to terminate an employee's contract before the normal retirement date or an employee's decision to accept voluntary redundancy and are charged on an accruals basis to the relevant line in the Statement of Financial Activities. Redundancy payments are calculated in accordance with statutory provisions.

1.15 Funds received as Agent: From the 1st April 2021 where the Bureau acted as agent for external funders income received and payments made on behalf of the funder are shown under

**CITIZENS ADVICE IN EAST DORSET AND PURBECK
A COMPANY LIMITED BY GUARANTEE**

accounts note 3. The only income in the accounts relates to the support/admin fee paid by the external funder for managing the scheme(s).

2. Preparation of Accounts: The accounts have been prepared on a 'Going Concern' basis and a risk basis assessment has been undertaken to ensure that the bureau is in a position to continue operating for the foreseeable future. In the event of any major reduction in grant income or the loss of the Dorset Council Advice contract, that basis maybe inappropriate and a liability for staff redundancy costs may be required in the accounts. This risk is managed through the maintenance of the designated closure reserve.

Notes to the Accounts for the year ended 31st March 2025 (continued)

3. Funds received as agent

During the year £423,600 was received of which £4,600 related to the previous year leaving £419,000 acting as agents for external funders. Total payments of £367,100 were made against these funds with a balance of £51,900 carried forward at the 31st March 2025 and shown as a Creditor in the accounts.

	2024/25
	£
Income Received	
Dorset Council – Discretionary HSF 5 & 6	200,000
Dorset Council – Discretionary WFG 5 & 6	110,000
DCF – Surviving Winter 2024/25	49,000
SGN – 2024/25 and 2025/26	60,000
Total	419,000
 Payments Made	
Dorset Council – Discretionary HSF 5 & 6	200,000
Dorset Council – Discretionary WFG 5 & 6	88,700
DCF – Surviving Winter 2024/25	48,400
SGN – 2024/25 and 2025/26	30,000
Total	367,100

Amount in Hand at 31st March 2025

51,900

4. Voluntary Income

	Unrestricted Funds	Restricted Funds	Total 31.03.25	Total 31.03.24
	£	£	£	£
Donations and Legacies	9,654	-	9,654	12,475
Fundraising	25,222	-	25,222	18,514
Other Income	546	-	546	-
Sale of Services	-	-	-	1,661
Total	35,422	-	35,422	32,650

Notes to the Accounts for the year ended 31st March 2025 (continued)

5. Investment Income

	Unrestricted Funds	Restricted Funds	Total 31.03.25	Total 31.03.24
	£	£	£	£
Bank and Other Interest	10,872		10,872	10,162

6. Income from Charitable Activities

	Unrestricted Funds	Restricted Funds	Total 31.03.25	Total 31.03.24
	£	£	£	£
CAiD	13,397	357,094	370,491	325,908
Ferndown Town Council	-	10,500	10,500	10,500
Lythchett Matravers Parish Council	-	7,033	7,033	6,824
Other Parish and Town Councils	24,612	-	24,612	30,210
Dorset Council	63,375	3,695	67,070	272,250
DCF	7,450	-	7,450	4,230
BCP – Admin fees	1,000	-	1,000	-
National Lottery – Breaking Barriers	-	-	-	68,712
National Lottery – Reaching Communities	-	42,941	42,941	-
Wessex Water	18,650	-	18,650	11,400

**CITIZENS ADVICE IN EAST DORSET AND PURBECK
A COMPANY LIMITED BY GUARANTEE**

Bournemouth Water	-	7,415	7,415	-
NCA – Energy Grants	-	142,905	142,905	104,960
Energy Saving Trust	-	124,160	124,160	189,941
SGN – Energy Awareness	1,500	365,000	366,500	-
SGN – Safe and Warm	-	-	-	22,321
Fuel Poverty Awareness Event	-	-	-	348
Cooper Dean Trust	-	15,000	15,000	-
Talbot Village Trust	-	15,000	15,000	-
Valentine Trust	-	20,000	20,000	25,000
Henry Smith Charity	-	-	-	25,300
Clothworkers – grant IT Equipment	-	7,200	7,200	-
Total	129,984	1,117,943	1,247,927	1,097,904

Notes to the Accounts for the year ended 31st March 2025 (continued)

7. Fundraising Costs

	Unrestricted Funds	Restricted Funds	Total 31.03.25	Total 31.03.24
	£	£	£	£
Costs incurred	8,964	-	8,964	-

8. Direct Charitable Expenditure

	Unrestricted Funds	Restricted Funds	Total 31.03.25	Total 31.03.24
	£	£	£	£
Staff	151,527	790,086	941,613	1,022,903
Premises	5,977	31,168	37,145	40,744
Operations	18,455	96,228	114,683	104,135
Other	2,984	62,297	65,281	-
Governance Costs	2,974	15,506	18,480	9,315
Total	181,917	995,285	1,177,202	1,177,097

Included in Governance Costs for the year are Audit fees totalling £8,520 (2024: £8,100).

9. Staff Costs

**CITIZENS ADVICE IN EAST DORSET AND PURBECK
A COMPANY LIMITED BY GUARANTEE**

Total	Total
31.03.25	31.03.24
£	£

The aggregate payroll costs were as follows

Gross Salaries	839,756	925,458
National Insurance	62,552	67,533
Pensions	22,517	17,089
Total	924,825	1,010,080
Average Number of Employees	39	43

1 employee received emoluments in the bracket £60,001 to £70,000.

No remuneration was paid to Directors and no Director received payment for professional fees or other services supplied to the Bureau (2023/24 – Nil). The key management personnel of the Bureau consist of the Directors and Senior Management Team. The total cost of the key management team was £141,950 (2023/24 - £112,830).

Notes to the Accounts for the year ended 31st March 2025 (continued)

10. Tangible Fixed Assets

	Buildings	Vehicles	Total
	£	£	£
Cost of Valuation – 1 st April 2024	10,000	49,316	59,316
Additions	-	50,784	50,784
31 st March 2025	10,000	100,100	110,100
Depreciation – 1 st April 2024	8,000	12,329	20,329
Provision for the Year	1,000	20,020	21,020
31 st March 2025	9,000	32,349	41,349
Net Book Value			
31 st March 2025	1,000	67,751	68,751
31 st March 2024	2,000	36,987	38,987

11. Debtors

Total	Total
31.03.25	31.03.24

**CITIZENS ADVICE IN EAST DORSET AND PURBECK
A COMPANY LIMITED BY GUARANTEE**

	£	£
Other Debtors	128,280	106,124
Prepayments	14,072	46,693
Total	142,352	152,817

Notes to the Accounts for the year ended 31st March 2025 (continued)

12. Creditors

	Total 31.03.25	Total 31.03.24
	£	£
Other Creditors	55,579	30,713
Other Taxes and Social Security Costs	16,900	-
Accruals and Deferred Income	55,580	-
Total	128,059	30,713

Income is deferred when income is received prior to the year-end but relates to a specific time period after the year end.

13. Reserves

	General	Designated	Restricted	Total
	£	£	£	£
Balance at 1st April 2023	215,430	254,309	131,552	601,291
Income	55,057	-	366,653	421,710
Expenditure	-	-	(458,091)	(458,091)
Transfers	(24,898)	8,145	16,753	-

**CITIZENS ADVICE IN EAST DORSET AND PURBECK
A COMPANY LIMITED BY GUARANTEE**

Balance 31st March 2024	245,589	262,454	56,867	564,910
Income	176,278	-	1,117,943	1,294,221
Expenditure	(165,651)	(25,230)	(995,285)	(1,186,166)
Transfers	(24,445)	75,096	(50,651)	-
Balance 31st March 2025	231,771	312,320	128,874	672,965

Notes to the Accounts for the year ended 31st March 2025 (continued)

13.1 Designated Reserves

2023/24	Balance b/f April	Income/Expenditure	Transfers	Balance c/f March
	£	£	£	£
I.T	26,705	-	23,295	50,000
Premises	25,000	-	-	25,000
Service Development	41,413	-	33,587	75,000
Closure Reserve	73,467	-	-	73,467
Lease Improvement Reserve	3,000	-	(1,000)	2,000
Aviva Crowd Funding	12,874	-	(12,874)	-
Vehicle Purchase Account	46,850	-	(9,863)	36,987
Interim Project Fund	25,000	-	(25,000)	-
	254,309		8,145	262,454
2024/25				
I.T	50,000	(17,730)	-	32,270
Premises	25,000	(7,500)	-	17,500

**CITIZENS ADVICE IN EAST DORSET AND PURBECK
A COMPANY LIMITED BY GUARANTEE**

Service Development	75,000	-	50,000	125,000
Closure Reserve	73,467	-	16,533	90,000
Lease Improvement Reserve	2,000	-	(2,000)	-
Vehicle Purchase Account	36,987	-	(36,987)	-
Staff Salary Sacrifice Scheme	-	-	20,000	20,000
Vehicle Renewals Fund	-	-	27,550	27,550
	262,454	(25,230)	75,096	312,320

Information Technology – Fund established to meet the cost of replacing and developing IT hardware and systems. Computers were upgraded and £17,730 was met from the reserve for this purpose.

Premises Reserve - reserve to meet costs arising from the repair or improvement to the Bureau's operational buildings. Works were carried out in the Wimborne Office and £7,500 was spent.

Service Development Fund – established to support funding for new service developments that will enhance the service to the community, including shared services developments with other bureaux or community groups. £50,000 was transferred from the General Reserve in 2024/25 which will support the development of AI.

Notes to the Accounts for the year ended 31st March 2025 (continued)

Closure Reserve – established to cover outstanding liabilities that may arise should the company be closed with the largest item being potential redundancy costs. This reserve is reviewed on an annual basis and has been increased by a transfer of £16,533 from the General Reserve in 2024/25 to reflect the current position.

Lease Improvement Account – the outstanding balance of £2,000 has been transferred in 2024/25 to the General Reserve and shown under Tangible Fixed Assets.

Advice Vehicle Purchase Account – the outstanding balance of £36,987 has been transferred in 2024/25 to the General Reserve and shown under Tangible Fixed Assets.

Staff Salary Sacrifice Scheme – this has been established in 2024/25 as a revolving fund with an initial contribution from the General Reserve in 2024/25 of £20,000.

Vehicle Renewals Fund – this has been established in 2024/25 with a contribution from the General Reserve of £27,550 to provide resources for the future replacement of the Advice Bus and the Energy Bus. The contribution to the fund is reviewed annually to consider the age of the vehicle and the potential resale value.

13.2 Restricted Reserves

2023/24	Balance	Income	Expenditure	Transfer	Balance
	1 st April				31 st March
	2023				2024

**CITIZENS ADVICE IN EAST DORSET AND PURBECK
A COMPANY LIMITED BY GUARANTEE**

	£	£	£	£	£
Lytchett Matravers PC	5,958	6,824	(7,818)	1,860	6,824
Wessex Water Community Fund	38,661	11,400	(62,935)	12,874	-
DC – Ukrainian Refugee	7,016	13,837	(20,853)	-	-
Henry Smith	12,499	25,300	(37,799)	-	-
Cooper Dean Trust	10,000	-	(10,000)	-	-
DC – Library Income Max	5,550	-	-	-	5,550
Valentine Trust – Rural Outreach	3,755	25,000	(28,755)	-	-
Dorset – EDI Reference Group	700	3,500	(6,113)	1,913	-
DC - Inclusion	11,480	-	(11,480)	-	-
DC – Cost of Living	24,434	78,253	(58,194)	-	44,493
EOP	-	12,250	(12,334)	84	-
Energy Saving Trust	11,499	189,941	(201,440)	-	-
Fuel Poverty Awareness	-	348	(370)	22	-
	131,552	366,653	(458,091)	16,753	56,867

Notes to the Accounts for the year ended 31st March 2025 (continued)

13.2 Restricted Reserves (continued)

2024/25	Balance	Income	Expenditure	Transfer	Balance
	1st April				31st March
	2024				2025
	£	£	£	£	£
Lytchett Matravers PC	6,824	7,033	(6,824)	-	7,033
DC – Library Income Max	5,550	19,828	(25,378)	-	-
DC – Cost of Living	44,493	137,191	(144,843)	-	36,841
Ferndown Library Outreach	-	10,500	(10,500)	-	-
DC – Advice Service	-	165,971	(165,971)	-	-
DC – Ukrainian Refugee	-	13,238	(13,238)	-	-
DC – Housing Income Max	-	20,866	(20,866)	-	-
DC – Shared Prosperity	-	3,695	(3,828)	133	-
National Lottery – Reaching Communities	-	42,941	(42,941)	-	-
Bournemouth Water	-	7,415	(7,415)	-	-

**CITIZENS ADVICE IN EAST DORSET AND PURBECK
A COMPANY LIMITED BY GUARANTEE**

NCA – Energy	-	142,905	(142,905)	-	-
Energy Savings Trust	-	124,160	(124,160)	-	-
SGN	-	365,000	(234,216)	(50,784)	80,000
Cooper Dean Trust	-	15,000	(10,000)	-	5,000
Talbot Village Trust	-	15,000	(15,000)	-	-
Valentine Trust – Rural Outreach	-	20,000	(20,000)	-	-
Clothworkers Foundation	-	7,200	(7,200)	-	-
	56,867	1,117,943	(995,285)	(50,651)	128,874

Lytchett Matravers Parish Council – Provision of funds for an outreach advice session twice a month at Lytchett Matravers Library. A balance of £7,033 has been retained on the reserve due to the early payment of the 2025/26 grant.

DC Library Income Maximisation – funding to provide advisers to assist clients to make and manage a Universal Credit claim. It is continuation of the previous project which ran from Dorchester 2019 – March 2022. For 2024/25 this Dorset wide project, funded by Dorset Council, has been managed by the bureau on behalf of CAiD. The funds have been fully applied in 2024/25 along with the balance of £5,550 from 2023/24.

Notes to the Accounts for the year ended 31st March 2025 (continued)

DC Cost of Living – To expand the existing capacity of welfare benefits and energy caseworkers. The funding provides for 3 full time advisers. East Dorset and Purbeck are funded for 2 advisers to deliver energy advice in response to the cost-of-living crisis. Advisers offer home visits, office based and telephone advice, with referrals coming through the Dorset Energy Unit. Income of £36,841 has been carried forward to be applied in 2025/26.

Ferndown Library Outreach – Provision of general advice and support for residents of Ferndown. The service is delivered from a number of venues across Ferndown that are suitable and accessible to service users and that target support in areas where it is most needed. The funding was fully applied during the financial year.

Dorset Council Advice Service – This contract replaces the previous unrestricted grant funding provided by Dorset Council. The three-year contract which was successfully won by CAiD and commenced in October 2021 has been extended by a further two-years to September 2026. The contract funds are held by CAiD and reallocated to the local bureaux who deliver the advice service through a funding formula. The funds were fully applied in 2024/25.

DC Ukrainian Refugee – Funding from Dorset Council to enable support, advice, information and guidance for Ukrainian Refugees and their hosts in the Dorset Council Area. Income was carried forward from 2022/23 and additional funds allocated by Dorset Council in 2023/24 with the funds being fully applied. The scheme continued in 2024/25, and the fund were fully applied.

DC Housing Income Maximisation – Project funded by Dorset Council supporting residents of Dorset to maximise their incomes, helping them to manage their money and debts effectively in order to reduce the risk of homelessness. Referrals to the service are made from the Council Housing team and other partners. This project ended in September 2024, and the funds were fully applied.

DC Shared Prosperity – a grant was received from this fund towards the purchase of mobile kiosks and equipment. There was an additional cost of £133 which was met from the general fund.

DC Inclusion – This was a project in 2023/24 to work with local businesses particularly small and medium size enterprises in the hospitality and retail sector to develop a sustainable framework of inclusivity that support the inclusion of marginalised groups within the workforce. The brought forward funding was fully applied in 2023/24.

National Lottery Fund – Reaching Communities - five-year funding to support the Advice Bus and outreach. The funds were fully applied in 2024/25.

Bournemouth Water – grant towards staffing on the advice bus. The funds were fully applied in 2024/25.

NCA Energy – this heading covers a number of funding streams from National Citizen's Advice an Energy Caseworker, Energy Outreach Programme, Carbon Monoxide Advice and Regional Leads. All these schemes were a continuation from 2023/24, and targets are set for each workstream, and these were all met in both 2023/24 and 2024/25, and the funds were fully applied in both years.

Energy Savings Trust – Funding for advisers to offer energy advice and personal grants by telephone and home visits across the whole of the Dorset Council area. The project is managed by Citizens Advice in East Dorset and Purbeck was a continuation from 2023/24 when the funds in that year were fully applied. The project was completed in September 2024 with the funds being fully applied in 2024/25.

SGN – two-year agreement to provide Energy Advice across Dorset with funding provided to acquire an energy bus and to provide additional resources in Bridport and Central. £50,784 used to acquire the Energy Bus. £80,000 has been carried forward to meet the costs in 2025/26.

Notes to the Accounts for the year ended 31st March 2025 (continued)

Cooper Dean Trust – Funding to contribute towards the delivery of core service through the advice bus, outreach and volunteers. Helping to fund a delivery model which sees us taking our service to our clients. Income was brought forward from 2022/23 and fully applied in 2023/24. The income received in 2024/25 covered both 2024/25 and 2025/26. The income for 2024/25 was fully applied and £5,000 was carried forward to 2025/26.

Henry Smith – the funding was to support vulnerable clients at risk from homelessness. The project finished at December 2023 and the funds were fully applied during 2023/24.

Wessex Water Community Fund – this funding was provided in 2022/23 and 2023/24 as a contribution to the running of the Advice Bus. £38,661 was brought forward from 2022/23 along with the balance of funding from AVIVA crowdfunding reserve. The funds were fully applied in 2023/24.

Talbot Village Trust – two-year support to provide housing advice and the funds were fully applied in 2024/25.

Valentine Trust – Rural Outreach – funds an adviser to provide home visits to those who are unable to access the office locations. Although the adviser specialises in welfare benefits advice, the service is a holistic service. The funds were fully applied in both 2023/24 and 2024/25.

Clothworkers Foundation – a grant towards replacing computers which were purchased in 2024/25. The funds were fully applied.

Fuel Poverty Awareness – in 2023/24 funding was provided by National Energy Action to support two free events in Poole and Weymouth providing advice to people struggling with their energy costs. There was a small deficit of £22 which was transferred from the General Reserve.

Dorset EDI Reference Group – funding was provided in 2023/24 to support membership of Dorset Council EDI Reference Group. The group acted as a critical friend to the Council and other agreed statutory bodies and assisted in the delivery of Dorset Council's Equality, Diversity and Inclusion policy. A transfer of £1,913 was made from the General Reserve to cover the deficit incurred on this project.

14. Cash Flow

	31.03.25	31.03.24
	£	£
Net Movement in Funds	108,055	(36,381)
Add Depreciation Charge	21,020	10,863
Deduct Interest Income	(10,872)	(10,162)
Decrease/Increase in Debtors	10,465	34,646
Decrease/Increase in Creditors	97,346	(27,969)
Total	226,014	(29,003)

Notes to the Accounts for the year ended 31st March 2025 (continued)

15. Commitments

As at 31st March 2025, the charity had annual commitments under non-cancellable operating leases as follows:

	31.03.25	31.03.24
	£	£
Falling Due within one Year	3,948	3,898
Between 2 – 5 years	624	4,522
	4,572	8,420

Operating lease payments recognised through expenditure in the year totalled £3,848

16. Members' Liability

**CITIZENS ADVICE IN EAST DORSET AND PURBECK
A COMPANY LIMITED BY GUARANTEE**

Every member of the company undertakes to contribute such amount as may be required (not exceeding £10) to the company's assets if it should be wound up while they are a member or within one year after they cease to be a member, for payment of the company's debts and liabilities contracted before they cease to be a member and of the costs, charges and expenses of winding up, and for the adjustment of the rights of the contributories among themselves.

17. Taxation

The company is a registered charity and therefore not liable to corporation tax.

18. Related Party Transactions and Trustee Expenses

There was no trustees' remuneration or benefits for the year ended 31 March 2025, nor the year ended 31 March 2024.

There were no trustee expenses paid in the year to 31 March 2025, nor the year ended 31 March 2024.

There were no related party transactions for the year ended 31 March 2025, nor the year ended 31 March 2024.

19. Control

The bureau is ultimately controlled by the Trustees.

Accounts

CITIZENS ADVICE IN EAST DORSET AND PURBECK LTD
(A Company Limited by Guarantee)

DIRECTORS' REPORT AND AUDITED ACCOUNTS
FOR THE YEAR ENDED 31ST MARCH 2024

COMPANY NUMBER 3510199 (ENGLAND AND WALES)
REGISTERED CHARITY NUMBER 1068414

CITIZENS ADVICE IN EAST DORSET AND PURBECK
(A Company Limited by Guarantee)

CONTENTS

	Page
Company Information	1
Trustee Information	1
Trustees Report	2 to 8
Report of the Independent Auditors	9 to 11
Statement of Financial Activities	12
Balance Sheet	13
Cash Flow Statement	14
Notes to the Accounts	15 to 25

TRUSTEE'S REPORT FOR THE YEAR ENDED 31ST MARCH 2024

The Trustees present their Report and audited Financial Statements for the year ended 31 March 2024. The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019) and the Companies Act 2006.

Working Name: Citizens Advice in East Dorset and Purbeck

Charity Number: 1068414

Company Number: 3510199 (England and Wales)

Registered Office: Mill Lane, Wareham, Dorset. BH20 4RA

Independent Auditor: I Rodd BSc FCA FCCA Registered Auditor
Ward Goodman Audit Services Limited
4 Cedar Park, Cobham Road, Ferndown Industrial Estate, Wimborne. BH21 7SF

Bankers: Lloyds Bank Plc.
3, South Street, Wareham, Dorset BH20 4LX

Website: <https://edpcitizensadvice.org.uk>

TRUSTEES

The directors of the charitable company (the charity) are its Trustees for the purpose of charity law and throughout the report are collectively referred to as the Trustees.

Trustees:	Ginette Boyd	2nd October 2019
	Alan Breakwell (Chair)	1st April 2021
	Carol Chedgy	30th June 2021
	Michelle Fuller	1st June 2021
	Richard Holman	26th September 2013 Removed from Company House 5th February 2024
	Barbara Manuel	1st April 2021
	Christopher Morle	1st April 2021
	Stephen Parker (Treasurer)	26th September 2012 Re appointed as Treasurer 16th December 2020
	Ashley Rowlands	1st April 2021
	John Rynne	1st April 2021
	Timothy Smith	30th September 2015 Resigned 3rd May 2023
Secretary:	Richard Holman (Company Secretary)	Removed 5th February 2024
Manager:	Helen Goldsack	

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

Citizens Advice in East Dorset & Purbeck is a company limited by guarantee and governed by its Memorandum and Articles of Association. Initially operating as an outreach from Poole Citizens Advice separate charitable status was obtained in 1998 when it was established as a separate legal body and registered as an independent member of national citizens advice. On the 1st April 2021 Purbeck Citizens Advice merged with East Dorset Citizens Advice, creating Citizens Advice in East Dorset & Purbeck. The members of the company who are its directors undertake to contribute such amount as may be required (not exceeding £1) to the company's assets if it should be wound up, for payment of the company's debts and liabilities.

Recruitment, Appointment of Trustees

The Trustees comprise the current members of the charity who are re-elected by rotation at each Annual General Meeting. Trustees can co-opt members during the year and seek confirmation at the AGM. When considering co-option regard is given to a balance of skills to ensure that the Trustees have as wide a knowledge base as possible.

Trustee Induction and Training

Newly appointed Trustees are provided with a comprehensive induction to Citizens Advice as well as being briefed on their legal obligations under Charity and Company law, the Charity Commission guidance on public benefit, the content of the Memorandum and Articles of Association, previous Trustees' minutes, the Business Plan, the Budget and recent financial performance of the Charity. They will also meet the Manager, and other employees/volunteers and visit the offices. Trustees have the opportunity to attend appropriate training events where these will benefit in carrying out their role as well as carrying out GDPR training annually.

Organisation

Citizen Advice in East Dorset & Purbeck is governed by its Board of Directors (who are also the trustees) who are responsible for setting the strategic direction of the organisation and its policies. The Board carries ultimate responsibility for the conduct of the charity in ensuring it meets its legal and contractual obligations. The Board meets quarterly with formal agenda and minutes recorded. Staff members and a volunteer representative are invited to attend the Board meetings to support the work of the Trustees. The service is managed on behalf of the Trustees by the Chief Officer through a formal scheme of delegation.

As at March 2024 the charity had 44 paid staff. The charity received help and support in the form of voluntary assistance in advising the public and administering the charity with 49 volunteers, including 9 trustees, contributed approximately 15,288 hours of work to the local Citizens Advice during the year. We estimate the annual value of this support at £284,509.

Related Parties

The Local Office is a member of 'Citizens Advice', the operating name of The National Association of Citizens Advice Bureaux. The membership scheme provides a formally audited framework for standards of information, advice, and casework management as well as monitoring progress against these standards. Operating policies are independently determined by the Board in order to fulfil its charitable objects and comply with the national membership requirements.

The Local Office is a member of 'Citizens Advice in Dorset' (CAiD), a formal partnership of the three Local Offices in Dorset. The partnership exists to further the aims and objectives of the Bureaux, to share best practice, to collaborate on tenders and contracts, to raise funds for services where appropriate and to speak with one voice.

The charity also co-operates and liaises with a number of other advisory services, local charities, and social services departments on behalf of clients. Where one of the trustees holds the position of trustee/director of another charity they may be involved in discussions regarding that other charity but not in the ultimate decision-making process.

Pay Policy

The Trustees give of their time freely and receive no remuneration and details of any Trustees expenses are disclosed in note 17 to the accounts.

The pay of the paid staff is reviewed annually at the time the annual budget is being considered. The factors considered are inflation, pay levels locally, pay settlements in local government and most importantly the ability to pay. The pay levels for the senior staff were set in line with similar posts elsewhere, local market rates and importantly what can be afforded.

Risk Management

The Trustees are aware of the risks the business faces each financial year when preparing and updating the business plan and, through the board meetings review progress to ensure that any risks are minimised. The principal risks are:

- Reduction in income through the short-term nature of Government grants and the financial pressures on local authorities.
- Reputational risk from inaccurate or inappropriate advice.
- A lack of suitably trained staff and volunteers.

Working with Citizens Advice and other Local Offices, Citizens Advice in East Dorset & Purbeck has developed systems to monitor and control these risks to mitigate any impact that they may have on the future.

Public Benefit

The Trustees have given due regard to public benefit when planning the charity's activities, in accordance with the Charity Commission's Guidance on Public Benefit. The Trustee's report sets out our activities, achievements, and performance during the year, which are directly related to the objects and purposes for which the charity exists. The charity achieves its principal objects and purposes through the provision of advice services for the benefit of citizens of the former East Dorset and Purbeck District Council areas. These benefits are directly related to the aims of the charity and are fully compliant with the Charity Commission Principles on Public Benefit.

OBJECTIVES OF THE CHARITY

The main objective of the charity is to provide free, confidential, impartial advice to everyone regardless of race/gender, sexuality or disability for the benefit of the citizens of the former East Dorset and Purbeck District Council areas which, following the 1st April 2019 local government reorganisation, are now part of the new Dorset Council. The advice is independent, and the service aims to provide the advice people need for the problems that they face, and to improve the policies and practices that affect people's lives. In the provision of this service, significant reliance is placed upon unpaid volunteers.

PRINCIPAL ACTIVITIES, ACHIEVEMENTS AND PERFORMANCE

The primary objective of the organisation is to provide an efficient and effective information and advice service that is accessible to members of the public and responsive to changes in local circumstance.

Its activities ('the service') are provided through a combination of paid staff and volunteers. Volunteers are the predominant providers of reception and the information and advice to the public, whilst supervision of the advice, administration and operational management is performed by a combination of volunteers and paid staff.

It was on the 1st April 2021 that East Dorset Citizen's Advice and Purbeck Citizen's Advice merged. Bringing together the two organisations during the pandemic and in the face of a cost of living crisis has been challenging. The events of the last two years have meant that we've been responding to an ongoing crisis that nobody could have predicted in terms of scale and impact.

There were some noticeable changes for our clients over the year, with an increased number of people living on a very low income and needing help with money problems, rent arrears, and making benefit claims. The Cost-of-Living Crisis has continued to develop and more people are turning to us for advice as they were struggling to afford their energy, housing and food bills. With food and energy bills remaining high amidst continuing global uncertainty we remain worried about those on the lowest incomes. Our advisers are seeing people face desperate choices between heating and eating. The scale of this crisis is unlike anything we've seen before, even in the pandemic. Strikingly, we are helping more people with crisis support like food bank referrals and access to grants because they simply cannot pay the bills or put food on the table.

Our business plan commits us to a set of service objectives aimed at meeting the diverse needs of our community. These ensure that we focus on providing accessible advice for everyone alongside targeted interventions for the most vulnerable.

PRINCIPAL ACTIVITIES, ACHIEVEMENTS AND PERFORMANCE CONTINUED

An important aspect of our community service is the provision of general advice (covering a wide range of topics) that is easily accessed by phone, email or in person. It is vital that everyone can engage with help when they need it because if people's problems are not resolved their health, well-being and finances suffer. What is especially important about this service is the fact that we offer immediate assistance when needed and follow-on specialist help for those with complex problems including financial distress.

Often clients present in the general advice service with several interlinked problems (employment dispute leading to loss of income causing rent arrears). We offer these clients additional help through our specialist caseworkers.

The range of projects we ran last year enabled us to engage more effectively with vulnerable clients. This work would not have been possible without the generosity of our funders whose grants covered the costs of specialist caseworkers who offered individualised services that were responsive to clients' circumstances and support needs.

Our extensive project work around energy has continued to develop over the last year. The Dorset Energy Unit reached more people than ever and has played a key role in tackling fuel poverty in Dorset. Using reliable local data from our Casebook recording system, we have supplied evidence to local MPs, Councillors, and other decision makers. In particular, we have campaigned for more targeted support which addresses the cost-of-living crisis. Another of our campaigns involved seeking the most effective and efficient support via the benefits system. We are pleased to see a move in that direction over the last year and the evidence of Dorset residents has played a role in effecting this change. The bureau has been successful in 2024/25 in bidding for new energy funding from the Southern Gas Network (SGN) which will help the bureau retain and develop its energy advice and support.

As an organisation we are committed to working with other agencies. In doing so, we are able to extend access to our services through other agencies' client contacts. Over the year we have worked closely with the Local Citizens Advice organisations in Dorset on a number of initiatives exploring opportunities for greater joint working including working collaboratively with Bridport and Central Dorset Citizens Advice through the Dorset Employment Unit.

We have introduced a new Advice Van service which has enabled us to extend our advice service out into the local community, ensuring that people are aware of the support that they may be eligible for, and to offer appointments to those who need more detailed advice. We will be extending this outreach service in 2024/25 through a new Energy Advice Van funded and operated as part of the Energy Unit, with the units role being expanded in 2024/25 to cover the whole of Dorset.

We processed Surviving Winter grants on behalf of Dorset Community Foundation and supported Dorset Council to administer the Household Support Fund and the Off Grid energy grants.

Our greatest asset is our people, volunteers, staff and trustees. The people that make up our team have shown tremendous energy and resilience.

- supported (Wellness programme, flexible and hybrid working)
- well equipped (cloud-based office and phone systems, new website and intranet)
- actively involved in shaping the future of the service (Away Day and Business Plan consultation).

We are a volunteer-based service, and their dedication and commitment has remained whilst coping with the challenges that have arisen for us all. Their collective effort has allowed Citizens Advice to reach many more clients than it would have done without them.

A significant amount of time was spent working closely with the other local offices through CAiD to ensure that Citizens Advice in Dorset continues to speak with one voice. CAiD on behalf of the local offices was successful in winning the Dorset Council Advice, Guidance, and Information Services contract which started in October 2021 for an initial 3 years. CAiD, on behalf of the three bureaux, has successfully agreed a two year extension to the contract.

CAiD has reviewed the funding to each LCA from the Dorset Council contract. In determining the allocation, the criteria set out in the contract was used offering a holistic service for all Dorset residents, as well as targeting support where it is most needed. The revised funding formula which benefits the Bureau has operated from October 2022. CAiD has also reviewed the funding to each LCA to reflect the input from each LCA into the efficient running of CAiD which is a big step forward.

CAiD has also been responsible for coordinating the receipt of a number of specific Dorset Council projects with the delivery funding transferred to individual bureau. East Dorset & Purbeck have taken the lead on delivering projects covering Inclusivity, Energy Advice and Housing Advice whilst providing support as part of the Ukrainian Refugee project.

PRINCIPAL ACTIVITIES, ACHIEVEMENTS AND PERFORMANCE CONTINUED

Year 3 of our annual Leadership Self-Assessment was conducted by NCA. The result was excellent with top scores in all areas a wonderful achievement.

A significant proportion of our income comes from Dorset Council, Parish and Town Councils as well as other organisations, and a thank you to them for their continuing support.

The Trustees are very pleased that the high level of support for the community has been maintained with the challenges the service has faced and it is a very big thank you to all the staff and volunteers involved. We look forward together to addressing the challenges that the future will bring.

The Trustees would like to take this opportunity of thanking all the staff, and volunteers who have worked so hard during this exceptional year to help ensure that the CAB remains a sustainable body.

FINANCIAL REVIEW

The accounts for the year ended 31st March 2024 show a deficit of £36,381.

The deficit of £36,381 is a increase of £177,909 compared to the surplus in 2022/23 of £141,528. Income from charitable activities have increased by £79,123 whilst income from other sources including donations and fundraising has increased by £4,815. By comparison staff costs have increased by £246,785, premises costs by £6,768, operational costs by £7,954 and governance costs by £1,740. Agency income of £402,100 was received and applied to meet payments to individuals totalling £406,700. The balance of agency income due of £4,600 was accounted for as a debtor pending receipt of the income in 2024/25 (see note 3).

The bureau has continued its successful role in providing energy advice and support. The bureau was successful in bidding for energy based grants through the new National Citizens Advice Energy Outreach funding stream totalling £93,416. This funding replaces the Best Energy Saving (BES) projects awarded in 2022/23. The core funding for the Energy Unit came from the Energy Saving Trust grant funding with total income in 2023/24 of £189,941. This funding will run until October 2024 but the energy unit will be able to continue in 2024/25 because the bureau has successfully bid for a two year energy grant from Southern Gas Networks (SGN).

The core grant funding provided by Dorset Council through the Dorset Advice Contract. CAiD are responsible for contract management and provide funding to the three delivery bureaux based on a grant allocation formula that reflects the aspirations of the Council contract. The Dorset Council contract income of £155,208 is treated as restrictive funding, although in practice all bureau spending is eligible to be charged against this income. The initial contract with Dorset Council was for three year but the contract has been extended for a further two years until October 2026.

The bureau continues to help Dorset Council to deliver cost of living Household and Energy Support funding to individuals clients. Income of £261,750 was generated from the fees paid for this support. The payment of funds to individuals has been treated as agency payments. It is anticipated that this will be the last year that this work will be undertaken at this scale.

An important component of the 2023/24 accounts is the provision of Dorset Council grant funds through CAiD. Funding was received towards four separate grant projects totalling £154,116 of which £44,493 was carried forward within restricted reserves for use in 2024/25. This funding covered a range of advice services including supporting Ukraine Refugees, Income maximisation and providing advice to those impacted by the cost of living crisis.

During 2022/23 the bureau purchased and fitted out an Advice Van. This vehicle has provided a successful opportunity to take advice services into the community and break down the barriers for people in rural areas without easy access to advice services. The bureau will be building on this delivery model in 2024/25 with the operation of a dedicated Energy Advice van, developing new outreach services across the county area. The bureau has funded the new recurring costs of operating the advice van in 2023/24 from income from Wessex Water and fundraising and further funds will be sought in 2024/25 to operate both advice vans.

Investment policy

Income is received on an annual basis through grants, donations, charitable activities and other sources and the Bureau budgets to expend all anticipated income, except for retaining a prudent amount in reserves each year. It has no permanent endowment and provides capital expenditure within the budget or through designated funds. Consequently, the board does not consider that it is prudent to invest income for a longer term. The investment policy is, therefore, to retain funds as cash and place them on deposit at the best rate obtainable.

Reserves Policy

The Board, having reviewed the financial position and the risk assessment believes it is both necessary and appropriate to establish general and designated reserves to ensure compliance with its obligation to act prudently, be able to meet all financial commitments and maintain client services that may lose funding, for a sufficient period to find alternative sources of income. The level of reserves is monitored by the Board and the appropriate level of reserves is reviewed as part of the annual budget process.

The level of reserves was considered by Finance Sub-Committee on the 23rd April 2024.

There were no new capital purchases in 2023/24. A transfer of £1,000 was made from the Lease Improvement Account and £9,863 from the Vehicle Purchase Account to match the depreciation charges made against the fixed assets of the bureau (see note 10).

Designated reserves funding was increased with an additional £8,587 added to the Service Development Fund and £23,295 added to the Additional IT Reserve to support future service developments by the bureau. These transfers were made from the General Reserve balance. The AVIVA Vehicle Crowdfunding balance of £12,874 was transferred to the restricted Wessex Water Community Fund and applied in 2023/24 against the operating costs incurred on the advice van. The balance of £25,000 on the Interim Project reserve was transferred to the Service Development fund as part of a reserves consolidation.

Restricted reserves have reduced by £74,686 to £56,867. A total of £3,878 was transferred from the General reserve to ensure restricted reserves were balanced to zero for projects that were completed by the 31 March 2024. The balance on the restricted reserves of £56,867 will be used in 2024/25 to support advice projects.

At 31st March 2024 the charity's "closure" reserve was £73,467, a figure unchanged from the previous years closing balance. This reserve will continue to be reviewed in 2024/25 to ensure that this is the appropriate reserve level for the bureau.

The unrestricted reserve balance is £245,589 at the 31 March 2024, an increase of £30,160 on the opening balance. The increase in the general reserve reflects the level of restricted fund balances used to meet bureau spending and fund the financial deficit in 2023/24. This reserve will continue to be reviewed in 2024/25 and will reflect the need to hold adequate balances to manage the cash flow of the new bureau, an important issue as funders are increasingly reticent to fund projects in advance and the impact of the inflation on the operation of the bureau. (Please see note 13 to the accounts for a detailed split of the reserves held by the Bureau.)

The financial out-turn reflects the effective financial management of the bureau. The bureau has built up substantial financial reserves and it is planning to apply some of this funding in 2024/25 to help deliver new and improved services and to develop the potential of the bureau to meet the changing needs of our clients.

Plans for Future Periods

Looking forward to 2024/25 once again the only certainty is uncertainty.

The main risk to the bureau is the need to retain and develop our staff and volunteers. The bureau has undergone a long period of uncertainty created by the merger, need to reopen and reconfigure services following the Covid lockdowns and responding to the delivery requirements of the new Dorset Council advice contract and the ever changing menu of project funding. Maintaining and developing a valued and committed workforce is the number one priority, especially in a challenging employment marketplace and at a time when we are searching for new funding sources.

The bureau has moved away from the restrictions imposed on advising clients during the Covid pandemic. The expanded remote services that were needed with the effective closure of the bureau offices have been retained but have now been supplemented with the traditional, face to face service. Providing clients with more ways to access our services through a hybrid system that offers both face to face and remote access services has placed greater demands on the finances of the bureau and pressures on staff and volunteers although many have welcomed a return to the social interaction that an office based face to face service provides.

The cost of living crisis has followed closely on the heels of covid and represents a major challenge to our community and the need for advice and support. The bureau will continue to promote strong relationship with the newly elected Dorset Council and the Dorset Community Foundation, supporting the delivery of direct financial help to Dorset residents.

The bureau is trying to address these increasing advice pressure by strengthening specific advice areas such as housing and energy advice and helping develop more strategic working arrangements across the Council area with the other Dorset bureau and community partners. The bureau has established a new management structure based on four service delivery areas, core advice undertaken through the traditional offices in Wareham and Wimborne, Breaking Barriers that covers outreach advice services provided in the community and through services such as the telephone advice line, Energy Advice provided through the Dorset wide energy unit and Moving On, the team dedicated to providing advice to those clients experiencing housing issues. Future investment will be needed to maintain and develop IT systems and remote access portals such as the bureau's web site whilst making the bureau's offices as accessible and welcoming as possible.

The bureau continues to be well placed financially and operationally to confront these pressures, strong balances that are realistic and appropriate for the challenges ahead. The pressures anticipated for future years are reflected in the initial budget for the bureau which projected a deficit of £131,995 for 2024/25. However, the budget has been prepared on the basis of only including known income funding and this deficit has already been matched by new project funding identified since April 2024. The use of reserves funding will also moderate any financial deficit in 2024/25 both to meet known liabilities such as asset depreciation and the use of reserves to develop new advice services.

Statement of trustees' responsibilities

The Trustees (who are also directors of Citizen's Advice in East Dorset & Purbeck 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).

Company law requires the trustees to prepare financial statements for each financial year, which 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 the income and expenditure, of the charitable company for the year. In preparing these financial statements, 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 financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company 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 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 covering the preparation and dissemination of financial statements may differ from legislation on other jurisdictions.

Small Company Provisions

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

The Trustees' Annual Report is approved by the Trustees in their capacity as directors and signed on their behalf:

All directors, at the time of approval of the report confirm that:

- i) the auditors are not aware of any relevant audit information and;
- ii) all appropriate steps have been taken to establish this.

Alan Breakwell
Chair of Trustees

Date.....

**Report of the Independent Auditors to the Trustees of
Citizens Advice in East Dorset and Purbeck Ltd**

Opinion

We have audited the financial statements of Citizens Advice in East Dorset and Purbeck Ltd (the 'charitable company') for the year ended 31 March 2024 which comprise the Statement of Financial Activities, the Balance Sheet, the Cash Flow Statement and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 March 2024 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditors' responsibilities for the audit of the financial statements section of our report. We are independent of the charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charitable company's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Other information

The trustees are responsible for the other information. The other information comprises the information included in the Annual Report, other than the financial statements and our Report of the Independent Auditors thereon.

Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

**Report of the Independent Auditors to the Trustees of
Citizens Advice in East Dorset and Purbeck Ltd**

Opinions on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of the audit:

- The information given in the Report of the Trustees for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the Report of the Trustees has been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the Report of the Trustees.

We have nothing to report in respect of the following matters where the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit.

Responsibilities of trustees

As explained more fully in the Statement of Trustees' Responsibilities, the trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

Our responsibilities for the audit of the financial statements

We have been appointed as auditors under Section 144 of the Charities Act 2011 and report in accordance with the Act and relevant regulations made or having effect thereunder.

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue a Report of the Independent Auditors that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

The extent to which our procedures are capable of detecting irregularities, including fraud is detailed

- We obtained an understanding of the legal and regulatory frameworks applicable to the charity and the sector in which they operate.
- We obtained an understanding of how the charity is complying with those legal and regulatory frameworks by making enquires of management and Trustees.
- We assessed the susceptibility of the charity's financial statements to material misstatement, including how fraud might occur. Audit procedures performed by the engagement team included:

**Report of the Independent Auditors to the Trustees of
Citizens Advice in East Dorset and Purbeck Ltd**

- 1 Identifying and assessing the design effectiveness of controls management has in place to prevent and detect fraud.
- 2 Understanding how those charged with governance considered and addressed the potential for override of controls or other inappropriate influence over the financial reporting process.
- 3 Challenging assumptions and judgments made by management in its accounting estimates, in particular in relation to income recognition and cut off.
- 4 Identifying and testing journal entries, in particular any journal entries posted with unusual account combinations; and
- 5 Assessing the extent of compliance with the relevant law and regulations.

Because of the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements or non-compliance with regulation. This risk increases the more that compliance with a law or regulation is removed from the events and transactions reflected in the financial statements, as we will be less likely to become aware of instances of non-compliance. The risk is also greater regarding irregularities occurring due to fraud rather than error, as fraud involves intentional concealment, forgery, collusion, omission or misrepresentation.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at www.frc.org.uk/auditorsresponsibilities. This description forms part of our Report of the Independent Auditors.

Use of our report

This report is made solely to the charitable company's trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. Our audit work has been undertaken so that we might state to the charitable company's trustees those matters we are required to state to them in an auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and the charitable company's trustees as a body, for our audit work, for this report, or for the opinions we have formed.

Mr I M Rodd BSc FCA FCCA (Senior Statutory Auditor)
For and on behalf of Ward Goodman Audit Services Ltd
4 Cedar Park
Cobham Road
Ferndown Industrial Estate
Wimborne
Dorset
BH21 7SF

Date:

STATEMENT OF FINANCIAL ACTIVITIES (INCLUDING INCOME AND EXPENDITURE ACCOUNT)
FOR THE YEAR ENDED 31ST MARCH 2024

	<u>Notes</u>	<u>Unrestricted Funds</u> £	<u>Designated Reserves</u> £	<u>Restricted Funds</u> £	<u>Total 31.03.24</u> £	<u>Total 31.03.23</u> £
Incoming Resources:						
from generated funds						
Voluntary income	4	31,233	0	1,417	32,650	35,107
Investment income	5	10,162	0	0	10,162	2,890
Charitable activities	6	319,774	0	778,130	1,097,904	1,018,781
Total Incoming Resources		361,169	0	779,547	1,140,716	1,056,778
Resources Expended:						
Direct Charitable Expenditure						
Charitable activities	7	296,797	0	870,985	1,167,782	907,675
Governance costs	8	9,315	0	0	9,315	7,575
Total Resources Expended		306,112	0	870,985	1,177,097	915,250
Net (outgoing)/incoming resources before transfers		55,057	0	(91,438)	(36,381)	141,528
Transfers between funds	13	(24,898)	8,145	16,753	0	0
Net Income for the year		30,159	8,145	(74,685)	(36,381)	141,528
Reconciliation						
Balances brought forward		215,430	254,309	131,552	601,291	459,763
Balances carried forward	13	245,589	262,454	56,867	564,910	601,291

The notes on pages 15 to 25 form part of these accounts

BALANCE SHEET
AS AT 31ST MARCH 2024

	<u>Notes</u>	<u>31.03.24</u> <u>£</u>	<u>31.03.23</u> <u>£</u>
Fixed Assets	10	38,987	49,850
Current Assets			
Debtors and prepayments	11	152,817	187,463
Cash at bank and in hand		<u>403,819</u>	<u>422,660</u>
Total Current Assets		<u>556,636</u>	<u>610,123</u>
Current Liabilities			
Creditors: amounts falling due within one year	12	(30,713)	(58,682)
Net Current Assets		<u>525,923</u>	<u>551,441</u>
Total assets less current liabilities		<u>564,910</u>	<u>601,291</u>
Funds of the Charity			
Unrestricted reserves	13	245,589	215,430
Designated reserves	13.2	262,454	254,309
Restricted reserves	13.3	56,867	131,552
		<u>564,910</u>	<u>601,291</u>

The notes on pages 15 to 25 form part of these accounts

The Financial statements were approved by the Board of Trustees and signed on its behalf by:

.....
Alan Breakwell
Chair

..... (Date)

CASH FLOW STATEMENT
AS AT 31ST MARCH 2024

Cash flow Statement

Cash flows from operating activities	Notes	<u>31.03.24</u> <u>£</u>	<u>31.03.23</u> <u>£</u>
Net cash from operating activities	1	<u>(29,003)</u>	<u>(596)</u>
Cash flows from investing activities			
Purchase of tangible fixed assets		0	(49,316)
Interest income received		10,162	2,890
Net cash from investing activities		<u>10,162</u>	<u>(46,426)</u>
Increase/(decrease) in cash and cash equivalents		<u>(18,841)</u>	<u>(47,022)</u>
Cash and cash equivalents at the beginning of the year		<u>422,660</u>	<u>469,682</u>
Cash and cash equivalents at end of year		<u><u>403,819</u></u>	<u><u>422,660</u></u>

1. Reconciliation of profit before taxation to cash generated from operations

	<u>31.03.24</u> <u>£</u>	<u>31.03.23</u> <u>£</u>
Profit before taxation	(36,381)	141,528
Depreciation charges	<u>10,863</u>	<u>3,466</u>
	(25,518)	144,994
(Increase)/decrease in stock		
Decrease/(increase) in trade and other debtors	34,646	(111,902)
Increase/(decrease) in trade and other creditors	(27,969)	(30,798)
Interest income received	<u>(10,162)</u>	<u>(2,890)</u>
Cash generated from operations	<u><u>(29,003)</u></u>	<u><u>(596)</u></u>

NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31ST MARCH 2024

1 Accounting policies

- 1.1 Basis of preparation:** The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1st January 2019) and the Companies Act 2006.

Citizens Advice in East Dorset & Purbeck 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 note(s)

Citizens Advice in East Dorset & Purbeck is a private charitable company, limited by guarantee and incorporated in England and Wales. The address of the registered office can be found in the charity information on page 1 of these financial statements.

- 1.2 Fixed Assets:** Assets costing less than £2,000 are written off in the year of purchase. Assets costing £2,000 or more are capitalised as Tangible Fixed Assets and are carried forward in the Balance Sheet at cost, net of depreciation and any provision for impairment. The assets are depreciated over their estimated lives on a straight line basis as follows:-

Lease Improvements	10%
Vehicles	20%

Depreciation is charged based on the date of acquisition.

A review for impairment of a fixed asset is carried out if events or changes in circumstances indicate that the carrying value of the asset may not be recoverable. Shortfalls between the carrying value of the fixed asset and its recoverable amount are recognised as impairments. Impairment losses are recognised in the Statement of Financial Activities.

- 1.3 Income:** Grant Income, is recognised when it is received. Donations are recognised as they are received. Legacies are recognised when receivable and when there is certainty of entitlement, and the amount can be quantified reliably.
- 1.4 Interest Receivable:** Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification on the interest paid or payable by the Bank
- 1.5 Expenditure:** Expenditure is recognised on an accruals basis as a liability is incurred and includes irrecoverable VAT.
- 1.6 Allocation of Support Costs:** Support costs are those expenses that assist the work of the charity such as back office costs, information, technology, accounting and governance. Where a support cost relates directly to a single project, it is charged against that project, otherwise all support costs are charged against the "core" activities of the bureau. At the end of the year, the project income and expenditure is reviewed and where appropriate any deficit or surplus is transferred back to the general reserve. If the project specifies a specific overhead contribution, this amount is transferred back to general reserves.
- 1.7 Operating Leases:** Where the Bureau enters into an operating lease, the rental charges are charged to the Income and Expenditure Account as they are incurred over the life of the lease.
- 1.8 Funds:** Restrictions imposed on incoming resources are recognised separately from general funds as shown in note 13. Funds set aside by Citizens Advice in East Dorset & Purbeck for specific purposes are highlighted as designated funds.
- 1.9 Debtors:** Trade and other debtors are recognised at the settlement amount due. Prepayments are valued at the amount prepaid .
- 1.10 Cash at Bank and in hand:** Cash at bank and at hand includes all funds on deposit with the bank and the petty cash floats.

NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31ST MARCH 2024

- 1.11 Creditors:** Creditors and accruals are recognised where the bureau has an obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably.
- 1.12 Financial Instruments:** The bureau only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value.
- 1.13 Pensions:** As a result of the government auto enrolment rules, the bureau set up a work place pension scheme with NEST. This is a government backed scheme which ensures the bureau meets the new pension rule requirements. Pension contributions are charged to the statement of financial activities in the period in which they are incurred.
- 1.14 Termination benefits:** Redundancy payments are amounts payable as a result of a decision by the Bureau to terminate an employee's contract before the normal retirement date or an employee's decision to accept voluntary redundancy and are charged on an accruals basis to the relevant line in the Statement of Financial Activities. Redundancy payments are calculated in accordance with statutory provisions.
- 1.15 Funds received as Agent:** From the 1st April 2021 where the Bureau acted as agent for external funders income received and payments made on behalf of the funder are shown under accounts note 3. The only income in the accounts relates to the support /admin fee paid by the external funder for managing the scheme/s.

- 2 Preparation of Accounts:** The accounts have been prepared on a "Going Concern" basis. In the event of any major reduction in our Local Authority Grant income, that basis maybe inappropriate and a liability for staff redundancy costs maybe required in the accounts. This risk is managed through the maintenance of the designated closure reserve.

3 Funds Received as agent

During the year the charity received funds of £402,100 acting as agents for external funders. Total payments of £406,700 were made against these funds with the balance of funds due in 2023/24 shown at the end of the year as a debtor.

	2023/24
Income Received	£
Hospital Saturday Fund - Stair Lift	500
Dorset Council - HSF & Alternative Fuel Grants	310,000
DCF - Surviving Winter 2022/23	7,000
DCF - Surviving Winter 2023/24	84,600
	<u>402,100</u>
Payments Made	
Hospital Saturday Fund - Stair Lift	500
Dorset Council - HSF & Alternative Fuel Grants	310,000
DCF - Surviving Winter 2022/23	7,000
DCF - Surviving Winter 2023/24	84,600
Bournemouth, Christchurch & Poole - Energy Grants	4,600
	<u>406,700</u>
Agents Funds due to the Bureau	<u>(4,600)</u>

4 Voluntary income

	<u>Unrestricted</u>	<u>Restricted</u>	<u>Total</u>	<u>Total</u>
	<u>Fund</u>	<u>Funds</u>	<u>31.03.24</u>	<u>31.03.23</u>
	<u>£</u>	<u>£</u>	<u>£</u>	<u>£</u>
Legacies, Donations(net) etc	12,225	250	12,475	26,108
Fundraising and other income	18,514	0	18,514	8,999
Sale of Services	494	1,167	1,661	0
	<u>31,233</u>	<u>1,417</u>	<u>32,650</u>	<u>35,107</u>

5 Investment income

Bank and other Interest	<u>10,162</u>	<u>0</u>	<u>10,162</u>	<u>2,890</u>
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NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31ST MARCH 2024

	<u>Unrestricted</u> <u>Fund</u> <u>31.03.24</u> <u>£</u>	<u>Restricted</u> <u>Funds</u> <u>31.03.24</u> <u>£</u>	<u>Total</u> <u>31.03.24</u> <u>£</u>	<u>Total</u> <u>31.03.23</u> <u>£</u>
6 Incoming resources in furtherance of the charities objectives				
FerndownTC Library	0	10,500	10,500	8,500
Lottery Fund - Breaking Barriers	0	68,712	68,712	0
Lytchett Matravers Parish Council	0	6,824	6,824	5,958
Wessex Water Community Funding	0	0	0	4,372
Wessex Water Quartet Funding	0	11,400	11,400	40,000
Dorset Advice Contract	0	155,208	155,208	151,663
DC Ukraine Refugee	0	13,837	13,837	7,016
Henry Smith Charity	0	25,300	25,300	50,450
Alice Cooper Dean Trust	0	0	0	10,000
Housing Income Maximisation (DC)	0	41,718	41,718	0
Library Income Maximisation (DC)	0	20,308	20,308	17,219
Valentine Trust Rural Outreach	0	25,000	25,000	15,000
Dorset EDI Reference Group	0	3,500	3,500	3,500
DC Inclusion	0	0	0	32,438
DC Cost Of Living	0	78,253	78,253	60,832
Energy Caseworker	0	11,544	11,544	0
Energy Outreach Programme	0	12,250	12,250	0
Energy Outreach Programme Carbon Monoxide	0	68,190	68,190	0
Energy Outreach Programme Regional Lead	0	12,976	12,976	0
Energy Redress Energy Saving Trust	0	189,941	189,941	76,993
Fuel Poverty Awareness Events	0	348	348	0
SGN Safe & Warm	0	22,321	22,321	0
CiTA - Best Energy Saving Network	0	0	0	10,808
CiTA - Big Energy Saving Network - Regional Lead	0	0	0	13,194
CiTA - Carbon Monoxide	0	0	0	20,175
CiTA - Core Funding	0	0	0	15,000
Dorset Council - SEND Grant	0	0	0	9,958
Energy Advice Programme (CiTA)	0	0	0	15,000
Fighting Fuel Poverty (EST)	0	0	0	44,782
Macmillan	0	0	0	21,600
Debt Trainee - MaPS (CiTA)	0	0	0	38,931
Access to Justice	0	0	0	11,151
CAiD - Armed Forces Personnel	2,470	0	2,470	0
CAiD - Operational Support funding	14,114	0	14,114	26,881
Dorset Community Foundation - Surviving Winter Fee	4,230	0	4,230	5,860
Dorset Council - Alternative Fuel Grant Fees	20,000	0	20,000	0
Dorset Council - Wimborne Office Grant	7,000	0	7,000	7,000
Household Support Fees (BCP)	0	0	0	12,000
Household Support Fees (DC)	241,750	0	241,750	257,125
Parish Council Grants	30,210	0	30,210	25,375
	<u>319,774</u>	<u>778,130</u>	<u>1,097,904</u>	<u>1,018,781</u>

* **"Help in Kind"** - Swanage, Lytchett Minister and Upton Town Council also provide "help in kind" in the form of room hire, telephone and photocopying services. This arrangement is mutually beneficial to all parties as it helps the bureau to provide additional Outreach services. It also enables the other organisations to further their aims and objectives. By working in partnerships and involving others in the process, the bureau can respond more effectively to the range of problems and issues faced by local people.

* **Volunteers** - The volunteers are vital to the way the bureau delivers its service, enabling the bureau to reach many more people than if it were purely staff run. The volunteers advise, assist in the administration of the bureau, help with fundraising and campaigns. In accordance with FRS 102 and the Charities SORP (FRS 102), the economic contribution of general volunteers is not recognised in the accounts.

CITIZENS ADVICE IN EAST DORSET AND PURBECK
(A Company Limited by Guarantee)

NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31ST MARCH 2024

	<u>General Bureau Work</u>	<u>Designated Reserves</u>	<u>Ferndown Library Outreach</u>	<u>Lottery Breaking Barriers</u>	<u>Lytchett Matravers Outreach</u>	<u>Wessex Water Community</u>	<u>Wessex Water Quartet</u>	<u>Dorset Advice Contract</u>	<u>Dorset Ukrainian Refugees</u>	<u>Henry Smith</u>	<u>Alice Cooper Trust</u>	<u>Housing Income Max</u>	<u>Library Income Max</u>	<u>Valentine Trust (Home Visits)</u>
	£	£	£	£	£	£	£	£	£	£	£	£	£	£
7 Charitable activities														
7.1 Staff														
Salaries & Pensions (Note 9)	244,514	0	3,944	60,232	6,620	46,476	11,232	127,227	17,099	37,456	9,952	39,850	20,290	28,610
Employment Insurance	3,000	0	0	0	0	0	0	0	0	0	0	0	0	0
Other Staff Costs	257	0	0	0	0	22	0	0	0	0	0	8	0	73
Training	1,535	0	0	0	0	0	0	0	0	132	0	0	0	0
Travelling	3,774	0	0	0	142	211	102	0	0	104	0	63	0	0
Home Working Allowance	411	0	0	0	0	0	0	54	0	0	0	0	0	0
	<u>253,491</u>	<u>0</u>	<u>3,944</u>	<u>60,232</u>	<u>6,762</u>	<u>46,709</u>	<u>11,334</u>	<u>127,281</u>	<u>17,099</u>	<u>37,692</u>	<u>9,952</u>	<u>39,921</u>	<u>20,290</u>	<u>28,683</u>
7.2 Premises														
Rent	10,194	0	6,532	0	1,056	0	0	0	0	0	0	0	0	0
Rent Premium depreciation	1,000	0	0	0	0	0	0	0	0	0	0	0	0	0
Repairs	4,866	0	0	0	0	0	0	0	0	0	0	0	0	0
Insurance	5,196	0	0	0	0	0	0	0	0	0	0	0	0	0
Power, rates & water	9,369	0	0	0	0	0	0	0	0	0	0	0	0	0
Cleaning & waste	2,446	0	0	0	0	85	0	0	0	0	0	0	0	0
	<u>33,071</u>	<u>0</u>	<u>6,532</u>	<u>0</u>	<u>1,056</u>	<u>85</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
7.3 Operations														
Office Costs														
Telephone	4,686	0	24	0	0	488	66	0	0	108	48	126	18	72
Print, stationary & postage	5,207	0	0	0	0	66	0	0	0	0	0	0	0	0
Equipment, IT & Licences	27,683	0	0	0	0	0	0	0	0	0	0	0	0	0
Photocopier hire	2,144	0	0	0	0	0	0	0	0	0	0	0	0	0
Van Expenses	9,863	0	0	0	0	4,041	0	0	0	0	0	0	0	0
CitA	5,367	0	0	0	0	0	0	0	0	0	0	0	0	0
Refreshments	2,049	0	0	0	0	0	0	0	0	0	0	0	0	0
Subscriptions	1,397	0	0	0	0	0	0	0	0	0	0	0	0	0
Publications	260	0	0	0	0	0	0	0	0	0	0	0	0	0
Marketing & Publicity	534	0	0	0	0	31	0	0	0	0	0	0	0	0
Payroll & Admin of Pensions	2,520	0	0	0	0	0	0	0	0	0	0	0	0	0
Professional Fees	4,978	0	0	0	0	0	0	0	0	0	0	0	0	0
Seconded Staff	0	0	0	0	0	0	0	0	0	0	0	1,671	0	0
Admin & Referral	15,479	0	0	0	0	0	0	0	0	0	0	0	0	0
Website	2,235	0	0	0	0	0	0	0	0	0	0	0	0	0
Sundries & fundraising	10,572	0	0	0	0	113	0	0	0	0	0	0	0	0
Operational Recharges	(84,739)	0	0	8,480	0	0	0	27,928	3,754	0	0	0	0	0
	<u>10,235</u>	<u>0</u>	<u>24</u>	<u>8,480</u>	<u>0</u>	<u>4,739</u>	<u>66</u>	<u>27,928</u>	<u>3,754</u>	<u>108</u>	<u>48</u>	<u>1,797</u>	<u>18</u>	<u>72</u>
7.4 Payment to Third Parties														
Payment of Cost of Living Grants	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Payment of Winter Fuel Grants	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
	<u>296,797</u>	<u>0</u>	<u>10,500</u>	<u>68,712</u>	<u>7,818</u>	<u>51,533</u>	<u>11,400</u>	<u>155,209</u>	<u>20,853</u>	<u>37,800</u>	<u>10,000</u>	<u>41,718</u>	<u>20,308</u>	<u>28,755</u>
8. Governance Costs														
Annual report & A.G.M.	44	0	0	0	0	0	0	0	0	0	0	0	0	0
Miscellaneous	1,171	0	0	0	0	0	0	0	0	0	0	0	0	0
Audit/Examiner Fee	8,100	0	0	0	0	0	0	0	0	0	0	0	0	0
	<u>9,315</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>

CITIZENS ADVICE IN EAST DORSET AND PURBECK
(A Company Limited by Guarantee)

NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31ST MARCH 2024

	<u>DIO</u>	<u>Dorset Inclusivity Project</u>	<u>Dorset Cost of Living</u>	<u>Energy Caseworker</u>	<u>CITA Energy Outreach</u>	<u>CITA Carbon Monoxide</u>	<u>CITA Energy Regional Lead</u>	<u>EST Energy Redress</u>	<u>Fuel Poverty Awareness</u>	<u>SGN Safe & Warm</u>	<u>Restricted Fund Total 31.03.24</u>	<u>Total 31.03.24</u>	<u>Total 31.03.23</u>
	£	£	£	£	£	£	£	£	£	£	£	£	£
7 Charitable activities													
7.1 Staff													
Salaries & Pensions (Note 9)	6,682	11,480	57,603	9,548	11,490	68,190	10,498	162,784	0	18,303	765,566	1,010,080	764,469
Employment Insurance	0	0	0	0	0	0	0	0	0	0	0	3,000	1,371
Other Staff Costs	0	0	73	0	102	0	0	56	0	0	334	591	4,186
Training	0	0	0	0	0	0	0	648	0	0	780	2,315	3,223
Travelling	412	0	344	0	12	0	0	830	20	0	2,240	6,014	1,390
Home Working Allowance	120	0	0	0	0	0	0	318	0	0	492	903	1,479
	<u>7,214</u>	<u>11,480</u>	<u>58,020</u>	<u>9,548</u>	<u>11,604</u>	<u>68,190</u>	<u>10,498</u>	<u>164,636</u>	<u>20</u>	<u>18,303</u>	<u>769,412</u>	<u>1,022,903</u>	<u>776,118</u>
7.2 Premises													
Rent	0	0	0	0	0	0	0	0	0	0	7,588	17,782	14,735
Rent Premium depreciation	0	0	0	0	0	0	0	0	0	0	0	1,000	1,000
Repairs	0	0	0	0	0	0	0	0	0	0	0	4,866	253
Insurance	0	0	0	0	0	0	0	0	0	0	0	5,196	4,036
Power, rates & water	0	0	0	0	0	0	0	0	0	0	0	9,369	11,331
Cleaning & waste	0	0	0	0	0	0	0	0	0	0	85	2,531	2,621
	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>7,673</u>	<u>40,744</u>	<u>33,976</u>
7.3 Operations													
Office Costs													
Telephone	66	0	175	0	229	0	18	464	0	0	1,902	6,588	8,379
Print, stationary & postage	0	0	0	0	19	0	0	0	25	0	110	5,317	3,171
Equipment, IT & Licences	0	0	0	0	236	0	155	42	0	0	433	28,116	20,059
Photocopier hire	0	0	0	0	0	0	0	0	0	0	0	2,144	2,167
Van Expenses	0	0	0	0	0	0	0	0	0	0	4,041	13,904	2,603
CitA	0	0	0	0	0	0	0	0	0	0	0	5,367	5,569
Refreshments	0	0	0	0	0	0	0	0	0	0	0	2,049	513
Subscriptions	0	0	0	0	90	0	0	0	0	0	90	1,487	1,329
Publications	0	0	0	0	0	0	0	0	0	0	0	260	106
Marketing & Publicity	0	0	0	0	123	0	0	0	575	0	729	1,263	578
Payroll & Admin of Pensions	0	0	0	0	0	0	0	0	0	0	0	2,520	1,494
Professional Fees	0	0	0	0	0	0	0	0	0	0	0	4,978	3,323
Seconded Staff	0	0	0	0	0	0	0	0	0	0	1,671	1,671	6,685
Admin & Referral	0	0	0	0	0	0	0	0	0	0	0	15,479	32,146
Website	0	0	0	0	0	0	0	0	0	0	0	2,235	1,449
Sundries & fundraising	0	0	0	0	32	0	0	40	0	0	185	10,757	6,610
Operational Recharges	0	0	0	1,996	0	0	2,304	36,259	0	4,018	84,739	0	0
	<u>66</u>	<u>0</u>	<u>175</u>	<u>1,996</u>	<u>729</u>	<u>0</u>	<u>2,477</u>	<u>36,805</u>	<u>600</u>	<u>4,018</u>	<u>93,900</u>	<u>104,135</u>	<u>96,181</u>
7.4 Payment to Third Parties													
Payment of Cost of Living Grants	0	0	0	0	0	0	0	0	0	0	0	0	0
Payment of Winter Fuel Grants	0	0	0	0	0	0	0	0	0	0	0	0	1,400
	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>1,400</u>
	<u>7,280</u>	<u>11,480</u>	<u>58,195</u>	<u>11,544</u>	<u>12,333</u>	<u>68,190</u>	<u>12,975</u>	<u>201,441</u>	<u>620</u>	<u>22,321</u>	<u>870,985</u>	<u>1,167,782</u>	<u>907,675</u>
8. Governance Costs													
Annual report & A.G.M.	0	0	0	0	0	0	0	0	0	0	0	44	0
Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	1,171	495
Audit/Examiner Fee	0	0	0	0	0	0	0	0	0	0	0	8,100	7,080
	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>9,315</u>	<u>7,575</u>

**NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31ST MARCH 2024**

9 Staff costs

The aggregate payroll costs were as follows

	<u>31.03.24</u>	<u>31.03.23</u>
	<u>£</u>	<u>£</u>
Staff costs during the year were:		
Wages and Salaries	925,458	692,803
Social Security costs	67,533	58,293
Pension Costs	17,089	13,373
	<u>1,010,080</u>	<u>764,469</u>

The average number of employees during the year was 44 (2023 - 34)

No Employee received emoluments of more than £60,000

No remuneration was paid to directors in the year. No director received payment for professional or other services supplied to the bureau (2023: £nil)

The key management personnel of the bureau comprise the directors, the bureau manager and the deputy manager. The total cost of the key management personnel of the bureau were £112,830 (2023 £104,175). The figures include all the salaries and on costs paid to key management during the year.

The employer's contribution to the NEST workplace pension scheme during the year was £17,116 (2023 £13,373). The basis for allocating pensions between activities is by the hours worked on each project.

10 Tangible Fixed Assets

	Lease Improvements	Vehicle Purchase	Total
	<u>£</u>	<u>£</u>	<u>£</u>
Cost as at 1st April 2023	10,000	49,316	59,316
Additions	0	0	0
Cost as at 31st March 2024	<u>10,000</u>	<u>49,316</u>	<u>59,316</u>
Depreciation as at 1st April 2023	7,000	2,466	9,466
Charge for the year	1,000	9,863	10,863
	<u>8,000</u>	<u>12,329</u>	<u>20,329</u>
Net Book value as at 1 April 2023	<u>3,000</u>	<u>46,850</u>	<u>49,850</u>
As at 31st March 2024	<u>2,000</u>	<u>36,987</u>	<u>38,987</u>

11 Debtors and prepayments

	<u>31.03.24</u>	<u>31.03.23</u>
	<u>£</u>	<u>£</u>
Other Debtors	106,124	171,921
Payments in Advance	46,693	15,542
	<u>152,817</u>	<u>187,463</u>

**NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31ST MARCH 2024**

12 Creditors: amounts falling due within one year	31.03.24	31.03.23
	£	£
Taxation & Social Security	0	17,446
Other Creditors	30,713	41,236
Deferred Income	0	0
	<u>30,713</u>	<u>58,682</u>

13 Reserves	General Reserve	Designated Reserves	Restricted Reserves	Total Reserves
	£	£	£	£
Balance at 1st April 2022	232,531	187,939	39,293	459,763
Net (outgoing)/incoming resources	77,423	(3,466)	67,571	141,528
Transfers between funds	(94,524)	69,836	24,688	0
Balance at 1st April 2023	215,430	254,309	131,552	601,291
Net (outgoing)/incoming resources	55,057	0	(91,438)	(36,381)
Transfers between funds	(24,898)	8,145	16,753	0
Balance at 31st March 2024	<u>245,589</u>	<u>262,454</u>	<u>56,867</u>	<u>564,910</u>

13.1 General Reserve

This reserve represents the working capital remaining for the day to day running of the Bureau's normal activities

13.2 Designated Reserves

These reserves have been set aside by the directors out of the general reserve as follows:-

	Closing Balance 31.03.22	Add/(Less) Net Surplus (Deficit)	Transfers Between Reserves £	Closing Balance 31.03.23 £	Transfers Between Reserves £	Closing Balance 31.03.24 £
Additional Information Technology	26,705	0	0	26,705	23,295	50,000
Lease Improvements Account	4,000	(1,000)	0	3,000	(1,000)	2,000
AVIVA Vehicle Crowdfunding	0	0	12,874	12,874	(12,874)	0
Vehicle Purchase Account	0	(2,466)	49,316	46,850	(9,863)	36,987
Premises Reserve Fund	8,387	0	16,613	25,000	0	25,000
Interim Project Reserve	15,000	0	10,000	25,000	(25,000)	0
Energy Support Fund	19,380	0	(19,380)	0	0	0
Closure Reserve	73,467	0	0	73,467	0	73,467
Service Development fund	41,000	0	413	41,413	33,587	75,000
	<u>187,939</u>	<u>(3,466)</u>	<u>69,836</u>	<u>254,309</u>	<u>8,145</u>	<u>262,454</u>

Additional Information Technology – Fund established to meet the cost of replacing and developing IT hardware and systems. A transfer of £23,295 was made into the fund from the General Reserve in 2023/24 to help meet the anticipated costs of IT upgrades.

Lease Improvement account – specific reserve set up to meet the annual cost of writing off the Mill Lane capital contribution. A transfer of £1,000 was made in 2023/24 to the General Reserve.

AVIVA Vehicle Crowdfunding - specific reserve to meet future costs of operating the Advice Van. This fund was transferred in 2023/24 into the Wessex Water Community Fund to support the delivery of the Advice Van service.

Advice Vehicle Purchase Account - specific reserve set up in 2022/23 to meet the cost of writing off the Advice Van capital contribution. A transfer of £9,863 was made to the General Fund to meet this capital contribution in 2023/24.

Premises Reserve - reserve to meet costs arising from the repair or improvement of the Bureau's operational buildings.

Interim Project Reserve – established to manage the impact of temporary funding gaps between project completion and the initiation of new projects. The balance on this fund has been transferred to the Service Development Fund in 2023/24 as part of a fund consolidation.

NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31ST MARCH 2024

13.2 Designated Reserves (cont)

Closure Reserve - established to cover outstanding liabilities that may arise should the company be closed.

Service Development Fund – established to support funding for new service developments that will enhance the service to the community, including shared services developments with other bureaux or community groups. A transfer of £8,587 has been made into this fund in 2023/24 from the General Fund and the balance on the Interim Project Reserve of £25,000 has been transferred into the reserve as part of a reserve consolidation. The enhanced reserve will provide greater funding and flexibility in developing and retaining advice services.

13.3 Restricted Reserves

	Closing Balance 31.03.23 £	Add/(Less) Net Surplus (Deficit) £	Transfers Between Reserves £	Closing Balance 31.03.24 £
FerndownTC Library	0	0	0	0
Lottery Fund - Breaking Barriers	0	0	0	0
Lytchett Matravers Parish Council	5,958	(994)	1,860	6,824
Wessex Water Community Funding	38,661	(51,535)	12,874	0
Wessex Water Quartet Funding	0	0	0	0
Dorset Advice Contract	0	0	0	0
DC Ukraine Refugee	7,016	(7,016)	0	0
Henry Smith Charity	12,499	(12,500)	1	0
Alice Cooper Dean Trust	10,000	(10,000)	0	0
Housing Income Maximisation (DC)	0	0	0	0
Library Income Maximisation (DC)	5,550	0	0	5,550
Valentine Trust Rural Outreach	3,755	(3,755)	0	(0)
Dorset EDI Reference Group	700	(2,613)	1,913	0
DC Inclusion	11,480	(11,480)	0	0
DC Cost Of Living	24,434	20,059	0	44,493
Energy Caseworker	0	0	0	0
Energy Outreach Programme	0	(84)	84	0
Energy Outreach Programme				
Carbon Monoxide	0	0	0	0
Energy Outreach Programme				
Regional Lead	0	0	0	0
Energy Redress Energy Saving Trust	11,499	(11,499)	0	(0)
Fuel Poverty Awareness Events	0	(21)	21	0
SGN Safe & Warm	0	0	0	0
	<u>131,552</u>	<u>(91,438)</u>	<u>16,753</u>	<u>56,867</u>

**NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31ST MARCH 2024**

13.3 Restricted Reserves

	Closing Balance 31.03.22 £	Add/(Less) Net Surplus (Deficit) £	Transfers Between Reserves £	Closing Balance 31.03.23 £
Access to Justice	0	(455)	455	0
Awards for All	0	0	0	0
Battens Training	0	0	0	0
Big Give	0	0	0	0
Big Energy Saving Network	0	(392)	392	0
Big Energy Saving Network - Regional Lead	0	(6,675)	6,675	0
CiTA - Carbon Monoxide	0	(1,266)	1,266	0
Cooper Dean Trust	0	10,000	0	10,000
Debt Advisor - MaPS (CiTA)	0	0	0	0
Debt Trainee - MaPS (CiTA)	0	(1,009)	1,009	0
Debt Relief Order	0	0	0	0
Dorset Advice Contract	0	(2,609)	2,609	0
Dorset EDI Reference Group	0	628	72	700
DC Cost of Living	0	24,434	0	24,434
DC Ukrainian Refugee	0	7,016	0	7,016
DC Debt Project	0	(128)	128	0
DC Income Maximisation	3,800	1,732	18	5,550
DC Inclusivity Project	11,752	(272)	0	11,480
DC SEND Project	0	(587)	587	0
Energy Advice Programme (CiTA)	0	(1,659)	1,659	0
Fighting Fuel Poverty (EST)	1,400	(1,512)	112	0
EST - Energy Unit	0	11,499	0	11,499
Ferndown Library Outreach	0	(2,280)	2,280	0
Help 2 Claim (CiTA)	0	0	0	0
Henry Smith	12,625	(1,172)	1,046	12,499
Homelessness Reduction (DC)	0	0	0	0
Keeping Warm for Less	0	0	0	0
Lytchett Matravers Parish Council	4,630	1,186	142	5,958
Macmillan	0	(405)	405	0
Nationwide	0	0	0	0
NEA High 5 Award	0	0	0	0
Post Code Employment	0	0	0	0
Priority Services Register	0	0	0	0
Talbot Village Trust	0	0	0	0
Valentine Trust - Communication	0	0	0	0
Valentine Trust - Employment	0	0	0	0
Valentine Trust - Home Visiting	5,086	(1,331)	0	3,755
Wessex Water Quartet Community	0	38,661	0	38,661
Wessex Water	0	(5,833)	5,833	0
	39,293	67,571	24,688	131,552

Ferndown Library Outreach - Provision of general advice and support for residents of Ferndown. The service is delivered from a number of venues across Ferndown that are suitable and accessible to service users and that target support in areas where it is most needed. The funding was fully applied during the financial year.

Lottery Fund - Breaking Barriers - Grant funding to support the breaking barriers outreach work and advice line service. The grant funding was fully applied in 2023/24.

Lytchett Matravers Parish Council - Provision of funds for an outreach advice session twice a month at Lytchett Matravers Library. A balance of £6,824 has been retained on the reserve due to the early payment of the 2024/25 grant. A transfer of £1,860 has been made from the General Reserve to cover the deficit spend incurred by the project.

NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31ST MARCH 2024

13.3 Restricted Reserves (cont)

Wessex Water Community Fund - this funding has been provided to meet the staff and operational costs of the Advice Van service. A balance of £38,661 has been carried forward to support this new initiative from 2023/24 and the balance of income from the AVIVA crowdfunding reserve was transferred into this project in 2023/24. The funds were fully applied in 2023/24.

Wessex Water Quartet - Project for debt management advice and provides for a salary and overheads. The funds were fully applied in 2023/24.

Dorset Council Advice Service - This contract replaces the previous unrestricted grant funding provided by Dorset Council. The three year contract was successfully won by CAiD and commenced in October 2021. The contract funds are held by CAiD and reallocated to the local bureaux who deliver the advice service. The funds were fully applied in 2023/24.

DC Ukrainian Refugee - Funding from Dorset Council to enable support, advice, information and guidance for Ukrainian Refugees and their hosts in the Dorset Council area. Income was been carried forward from 2022/23 and additional funds allocated by Dorset Council in 2023/24. The funds were fully applied in 2023/24.

Henry Smith - Funding to support caseworkers to support vulnerable clients at risk of homelessness. The project provides intensive support for 6 - 12 months working in partnership with the local authority housing teams. The project was completed in December 2023 and the funds were fully applied.

Alice Cooper Dean Trust - Funding to contribute towards the delivery of core service through the advice bus, outreach advisers and volunteers. Helping to fund a delivery model which sees us taking our service to our clients. The Income was been carried forward from 2022/23 and has been fully applied in 2023/24.

DC Housing Income Maximisation - Project funded by Dorset Council supporting residents of Dorset to maximise their incomes, helping them to manage their money and debts effectively in order to reduce the risk of homelessness. Referrals to the service are made from the Council Housing team and other partners. This funding was fully applied in 2023/24

DC Library Income Maximisation - funding to provide advisors to assist clients to make and manage a Universal Credit claim. It is a continuation of the previous project which ran from December 2019 - March 2022. For 2023/24 this Dorset wide project, funded by Dorset Council, has been managed by the bureau on behalf of CAiD. The funds have been fully applied in 2023/24 apart from a balance of £5,550 which been carried forward to cover potential contingencies.

Valentine Trust - Rural Outreach funds an advisor to provide home visits to those who are unable to access the office locations. Although the advisor specialises in welfare benefits advice, the service is an holistic service. The funds were fully applied in 2023/24.

Dorset EDI Reference Group - Funding to support membership of the Dorset Council EDI Reference Group. The role of the EDI Reference Group is to act as a critical friend to the Council (and other statutory bodies as agreed), Assist in the delivery of the Council's Equality, Diversity and Inclusion (EDI) and to support and deliver training in partnership with Council officers to develop the knowledge and skill on the workforce. A transfer of £1,913 has been made from the General Reserve to cover the deficit spend incurred by the project.

DC Inclusivity Project - Project to work with local businesses, particularly small and medium sized enterprises in the hospitality and retail sector, to develop a sustainable framework of inclusivity that supports the inclusion of marginalised groups within the workforce, improves knowledge of equality and diversity issues and encourages volunteering and training for marginalised groups. The brought forward funding has been fully applied in 2023/24.

DC Cost of Living - To expand the existing capacity of welfare benefits and energy caseworkers. The funding provides for 3 full time advisors. East Dorset and Purbeck are funded for 2 advisers to deliver energy advice in response to the cost of living crisis. Advisers offer home visits, office based and telephone advice, with referrals coming through the Dorset Energy Unit. Income of £44,930 has been carried forward to be applied in 2024/25.

Energy Caseworker - Funding from National Citizens Advice for a full time energy caseworker. This funding has been fully applied.

NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31ST MARCH 2024

13.3 Restricted Reserves (cont)

Energy Outreach Programme - Funding from National Citizens Advice which replaces the BESN energy funding. The grant requires the delivery of energy advice to a specified number of individuals. The 2023/24 advice target has been fully met and all funding has been applied in 2023/24.

Energy Outreach Programme - Carbon Monoxide Advice - Funding from National Citizens Advice which replaces the BESN Carbon Monoxide advice support. The grant requires the delivery of energy advice to a specified number of individuals. The 2023/24 advice target has been fully met and all funding has been applied in 2023/24.

Energy Outreach Programme - Regional Lead - Funding from National Citizens Advice which replaces the BESN Regional Lead advice support. The funding provides for a programme of outreach sessions to vulnerable consumers, focussed on helping them to reduce their energy costs. The funding has been fully applied in 2023/24

Energy Saving Trust Energy Redress - Funding for 4 full time energy advisers to offer energy advice and personal grants by telephone and home visits across the whole of the Dorset Council area. The project is managed by Citizens Advice in East Dorset & Purbeck and the project was completed in September 2024. The funds have been fully applied in 2023/24.

Fuel Poverty Awareness - Funding from National Energy Action to support two free events in Poole and Weymouth providing advice to people who may be struggling with their energy cost. A transfer of £21 has been made from the General Reserve to cover the deficit spend incurred by the project.

SGN - Safe & Warm - Funding to provide energy advice in rural communities through face to face outreach including those not supplied through the gas network. The funds have been fully applied in 2023/24.

14. Commitments

As at 31st March 2024, the charity had annual commitments under non cancellable operating leases as follows:

		<u>31.03.24</u>	<u>31.03.23</u>
		£	£
Falling due	Within one Year	3,898	3,898
	Between 2 - 5 years	4,522	8,421
		<u>8,420</u>	<u>12,319</u>

15. Members' liability

Every member of the company undertakes to contribute such amount as may be required (not exceeding £1) to the company's assets if it should be wound up while they are a member or within one year after they cease to be a member, for payment of the company's debts and liabilities contracted before they cease to be a member and of the costs, charges and expenses of winding up, and for the adjustment of the rights of the contributories among themselves

16. Taxation

The company is a registered charity and therefore not liable to corporation tax.

17. Related Party Transactions

There were £nil (2023 £nil) payments for travel expenses made to Trustees during the year.

18. Control

The bureau is ultimately controlled by the trustees.

Accounts

CITIZENS ADVICE IN EAST DORSET AND PURBECK LTD
(A Company Limited by Guarantee)

DIRECTORS' REPORT AND AUDITED ACCOUNTS
FOR THE YEAR ENDED 31ST MARCH 2023

COMPANY NUMBER 3510199 (ENGLAND AND WALES)
REGISTERED CHARITY NUMBER 1068414

CITIZENS ADVICE IN EAST DORSET AND PURBECK
(A Company Limited by Guarantee)

CONTENTS

	Page
Company Information	1
Trustee Information	1
Trustees Report	2 to 8
Report of the Independent Auditors	9 to 11
Statement of Financial Activities	12
Balance Sheet	13
Cash Flow Statement	14
Notes to the Accounts	15 to 24

TRUSTEE'S REPORT FOR THE YEAR ENDED 31ST MARCH 2023

The Trustees present their Report and unaudited Financial Statements for the year ended 31 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) (effective 1 January 2015) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Working Name: Citizens Advice in East Dorset and Purbeck

Charity Number: 1068414

Company Number: 3510199 (England and Wales)

Registered Office: Mill Lane, Wareham, Dorset. BH20 4RA

Independent Auditor: I Rodd BSc FCA FCCA Registered Auditor
Ward Goodman
4 Cedar Park, Cobham Road, Ferndown Industrial Estate, Wimborne. BH21 7SF

Bankers: Lloyds Bank Plc.
3, South Street, Wareham, Dorset BH20 4LX

Website: <https://edpcitizensadvice.org.uk>

TRUSTEES

The directors of the charitable company (the charity) are its Trustees for the purpose of charity law and throughout the report are collectively referred to as the Trustees.

Trustees:	Ginette Boyd	2nd October 2019
	Alan Breakwell (Chair)	1st April 2021
	Carol Chedgy	30th June 2021
	Michelle Fuller	1st June 2021
	Richard Holman	26th September 2013
	Barbara Manuel	1st April 2021
	Christopher Morle	1st April 2021
	Stephen Parker (Treasurer)	26th September 2012 / Re appointed as Treasurer 16th December 2020
	Ashley Rowlands	1st April 2021
	John Rynne	1st April 2021
	Timothy Smith	30th September 2015 - Resigned 3rd May 2023

Secretary: Richard Holman (Company Secretary)

Manager: Helen Goldsack

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

Citizens Advice in East Dorset & Purbeck is a company limited by guarantee and governed by its Memorandum and Articles of Association. Initially operating as an outreach from Poole Citizens Advice separate charitable status was obtained in 1998 when it was established as a separate legal body and registered as an independent member of national citizens advice. On the 1st April 2021 Purbeck Citizens Advice merged with East Dorset Citizens Advice, creating Citizens Advice in East Dorset & Purbeck. The members of the company who are its directors undertake to contribute such amount as may be required (not exceeding £1) to the company's assets if it should be wound up, for payment of the company's debts and liabilities.

Recruitment, Appointment of Trustees

The Trustees comprise the current members of the charity who are re-elected by rotation at each Annual General Meeting. Trustees can co-opt members during the year and seek confirmation at the AGM. When considering co-option regard is given to a balance of skills to ensure that the Trustees have as wide a knowledge base as possible.

Trustee Induction and Training

Newly appointed Trustees are provided with a comprehensive induction to Citizens Advice as well as being briefed on their legal obligations under Charity and Company law, the Charity Commission guidance on public benefit, the content of the Memorandum and Articles of Association, previous Trustees' minutes, the Business Plan, the Budget and recent financial performance of the Charity. They will also meet the Manager, and other employees/volunteers and visit the offices. Trustees have the opportunity to attend appropriate training events where these will benefit in carrying out their role as well as carrying out GDPR training annually.

Organisation

Citizen Advice in East Dorset & Purbeck is governed by its Board of Directors (who are also the trustees) who are responsible for setting the strategic direction of the organisation and its policies. The Board carries ultimate responsibility for the conduct of the charity in ensuring it meets its legal and contractual obligations. The Board meets quarterly with formal agenda and minutes recorded. Staff members and a volunteer representative are invited to attend the Board meetings to support the work of the Trustees. The service is managed on behalf of the Trustees by the Chief Officer through a formal scheme of delegation.

As at March 2023 the charity had 39 paid staff. The charity received help and support in the form of voluntary assistance in advising the public and administering the charity with 53 volunteers, including 11 trustees, contributed approximately 16,536 hours of work to the local Citizens Advice during the year. We estimate the annual value of this support at £307,845.

Related Parties

The Local Office is a member of 'Citizens Advice', the operating name of The National Association of Citizens Advice Bureaux. The membership scheme provides a formally audited framework for standards of information, advice, and casework management as well as monitoring progress against these standards. Operating policies are independently determined by the Board in order to fulfil its charitable objects and comply with the national membership requirements.

The Local Office is a member of 'Citizens Advice in Dorset' (CAID), a formal partnership of the three Local Offices in Dorset. The partnership exists to further the aims and objectives of the Bureaux, to share best practice, to collaborate on tenders and contracts, to raise funds for services where appropriate and to speak with one voice.

The charity also co-operates and liaises with a number of other advisory services, local charities, and social services departments on behalf of clients. Where one of the trustees holds the position of trustee/director of another charity they may be involved in discussions regarding that other charity but not in the ultimate decision-making process.

Pay Policy

The Trustees give of their time freely and receive no remuneration and details of any Trustees expenses are disclosed in note 18 to the accounts.

The pay of the paid staff is reviewed annually at the time the annual budget is being considered. The factors considered are inflation, pay levels locally, pay settlements in local government and most importantly the ability to pay. The pay levels for the senior staff were set in line with similar posts elsewhere, local market rates and importantly what can be afforded.

Risk Management

The Trustees are aware of the risks the business faces each financial year when preparing and updating the business plan and, through the board meetings review progress to ensure that any risks are minimised. The principal risks are:

- Reduction in income through the short-term nature of Government grants and the financial pressures on local authorities.
- Reputational risk from inaccurate or inappropriate advice.
- A lack of suitably trained staff and volunteers.

Working with Citizens Advice and other Local Offices, Citizens Advice in East Dorset & Purbeck has developed systems to monitor and control these risks to mitigate any impact that they may have on the future.

Public Benefit

The Trustees have given due regard to public benefit when planning the charity's activities, in accordance with the Charity Commission's Guidance on Public Benefit. The Trustee's report sets out our activities, achievements, and performance during the year, which are directly related to the objects and purposes for which the charity exists. The charity achieves its principal objects and purposes through the provision of advice services for the benefit of citizens of the former East Dorset and Purbeck District Council areas. These benefits are directly related to the aims of the charity and are fully compliant with the Charity Commission Principles on Public Benefit.

OBJECTIVES OF THE CHARITY

The main objective of the charity is to provide free, confidential, impartial advice to everyone regardless of race/gender, sexuality or disability for the benefit of the citizens of the former East Dorset and Purbeck District Council areas which, following the 1st April 2019 local government reorganisation, are now part of the new Dorset Council. The advice is independent, and the service aims to provide the advice people need for the problems that they face, and to improve the policies and practices that affect people's lives. In the provision of this service, significant reliance is placed upon unpaid volunteers.

PRINCIPAL ACTIVITIES, ACHIEVEMENTS AND PERFORMANCE

The primary objective of the organisation is to provide an efficient and effective information and advice service that is accessible to members of the public and responsive to changes in local circumstance.

Its activities ('the service') are provided through a combination of paid staff and volunteers. Volunteers are the predominant providers of reception and the information and advice to the public, whilst supervision of the advice, administration and operational management is performed by a combination of volunteers and paid staff.

It was on the 1st April 2021 that East Dorset Citizen's Advice and Purbeck Citizen's Advice merged. Bringing together the two organisations during the pandemic and in the face of a cost of living crisis has been challenging. The events of the last two years have meant that we've been responding to an ongoing crisis that nobody could have predicted in terms of scale and impact.

There were some noticeable changes for our clients over the year, with an increased number of people living on a very low income and needing help with money problems, rent arrears, and making benefit claims. The Cost-of-Living Crisis has continued to develop and more people are turning to us for advice as they were struggling to afford their energy, housing and food bills. With food and energy bills remaining high amidst continuing global uncertainty we remain worried about those on the lowest incomes. Our advisers are seeing people face desperate choices between heating and eating. The scale of this crisis is unlike anything we've seen before, even in the pandemic. Strikingly, we are helping more people with crisis support like food bank referrals and access to grants because they simply cannot pay the bills or put food on the table.

PRINCIPAL ACTIVITIES, ACHIEVEMENTS AND PERFORMANCE CONTINUED

An important aspect of our community service is the provision of general advice (covering a wide range of topics) that is easily accessed by phone, email or in person. It is vital that everyone can engage with help when they need it because if people's problems are not resolved their health, well-being and finances suffer. What is especially important about this service is the fact that we offer immediate assistance when needed and follow-on specialist help for those with complex problems including financial distress.

Often clients present in the general advice service with several interlinked problems (employment dispute leading to loss of income causing rent arrears). We offer these clients additional help through our specialist caseworkers.

The range of projects we ran last year enabled us to engage more effectively with vulnerable clients. This work would not have been possible without the generosity of our funders whose grants covered the costs of specialist caseworkers who offered individualised services that were responsive to clients' circumstances and support needs.

Our extensive project work around energy has continued to develop over the last year. The Dorset Energy Unit reached more people than ever and has played a key role in tackling fuel poverty in Dorset. Using reliable local data from our Casebook recording system, we have supplied evidence to local MPs, Councillors, and other decision makers. In particular, we have campaigned for more targeted support which addresses the cost-of-living crisis. Another of our campaigns involved seeking the most effective and efficient support via the benefits system. We are pleased to see a move in that direction over the last year and the evidence of Dorset residents has played a role in effecting this change. The bureau was successful in 2022/23 in bidding for new energy funding from the Energy Saving Trust which will help the bureau retain and develop its energy advice and support.

As an organisation we are committed to working with other agencies. In doing so, we are able to extend access to our services through other agencies' client contacts. Over the year we have worked closely with the Local Citizens Advice organisations in Dorset on a number of initiatives exploring opportunities for greater joint working. One aspect of this work has been an extension to the agreement to provide grant administration support for Citizens Advice Bournemouth, Christchurch & Poole. We also work collaboratively with Bridport and Central Dorset Citizens Advice through the Dorset Employment Unit and the Litigants in Person project.

We have introduced a new Advice Van service which has enabled us to extend our advice service out into the local community, ensuring that people are aware of the support that they may be eligible for, and to offer appointments to those who need more detailed advice.

We processed Surviving Winter grants on behalf of Dorset Community Foundation and supported Dorset Council to administer the Household Support Fund.

Our greatest asset is our people, volunteers, staff and trustees. The people that make up our team have shown tremendous energy and resilience.

- supported (Wellness programme, flexible and hybrid working)
- well equipped (cloud-based office and phone systems, new website and intranet)
- actively involved in shaping the future of the service (Away Day and Business Plan consultation).

We are a volunteer-based service, and their dedication and commitment has remained whilst coping with the challenges that have arisen for us all. Their collective effort has allowed Citizens Advice to reach many more clients than it would have done without them.

A significant amount of time was spent working closely with the other local offices through CAID to ensure that Citizens Advice in Dorset continues to speak with one voice. CAID on behalf of the local offices was successful in winning the Dorset Council Advice, Guidance, and Information Services contract which started in October 2021 for an initial 3 years. The first review meeting with Dorset Council has been held and was very positive.

CAID has reviewed the funding to each LCA from the Dorset Council contract. In determining the allocation, the criteria set out in the contract was used offering a holistic service for all Dorset residents, as well as targeting support where it is most needed. The revised funding formula which benefits the Bureau will operate from October 2022. CAID has also reviewed the funding to each LCA to reflect the input from each LCA into the efficient running of CAID which is a big step forward.

CAID has also been responsible for coordinating the receipt of a number of specific Dorset Council projects with the delivery funding transferred to individual bureau. East Dorset & Purbeck have taken the lead on delivering projects covering Inclusivity, Energy Advice and Housing Advice whilst providing support to projects for SEND clients, Debt Advice and Ukrainian Refugee Support.

PRINCIPAL ACTIVITIES, ACHIEVEMENTS AND PERFORMANCE CONTINUED

Year 3 of our annual Leadership Self-Assessment was conducted by NCA. The result was excellent with top scores in all areas a wonderful achievement.

A significant proportion of our Income comes from Dorset Council, Parish and Town Councils as well as other organisations, and a thank you to them for their continuing support.

The Trustees are very pleased that the high level of support for the community has been maintained with the challenges the service has faced and it is a very big thank you to all the staff and volunteers involved. We look forward together to addressing the challenges that the future will bring.

The Trustees would like to take this opportunity of thanking all the staff, and volunteers who have worked so hard during this exceptional year to help ensure that the CAB remains a sustainable body.

FINANCIAL REVIEW

The accounts for the year ended 31st March 2023 show a surplus of £141,528.

The accounts for 2022/23 show the figures for the new, combined bureau. As this is the second year as a merged body there is no note on the consolidation of the accounts.

The 2022/23 accounts continue the treatment of agency income and expenditure arising from specific contracts/grants entered into in this financial year. The bureau administers the funds of another entity as its agent but without control over where these funds are applied. The bureau has acted as agent for three principals, Dorset Council (Wonde grant payments), Bournemouth, Christchurch and Poole Council (Wonde grant payments) and Dorset Community Foundation (individual energy grants) and the details are set out in accounts note 3.

The surplus of £141,528 is an increase of £109,860 compared to the surplus in 2021/22 of £31,668. Income from charitable activities have increased by £201,689 whilst income from other sources including donations and fundraising has increased by £18,081. By comparison staff costs have increased by £100,543, premises costs by £14,363, operational costs by £23,068 and governance costs by £5,336. Agency income of £340,200 was received and applied to meet payments to individuals totalling £333,200. The balance of agency income of £7,000 was carried forward and will be applied in 2023/24 (see note 3).

The bureau has continued its successful role in providing energy advice and support. The bureau was successful in bidding for a number of energy based grants including BES Network (£10,808), BES Regional Lead (£13,194), Energy Advice Programme (£15,000) and Carbon Monoxide Advice (£20,175). The Energy Saving Trust Fighting Fuel Poverty project was completed in 2022/23 and replaced with a new project funded by the Energy Saving Trust from October to provide a dedicated Energy Advice Unit.

The core grant funding provided by Dorset Council has been provided through CAID with funding for the period to September based on the historical grant funding model and the second half of the year on a new funding formula that reflects the aspirations of the Council contract. The new Dorset Council contract income of £151,663 is treated as restrictive funding although in practice all bureau spending is eligible to be charged against this income.

The bureau continues to help Dorset Council and Bournemouth, Christchurch and Poole Council deliver post-covid Household Support funding to individual clients. Income of £269,125 was generated from the fees paid by the two Councils for this support. As part of the delivery of this work operational payments were made to the other Dorset offices totalling £19,498. The payment of funds to individuals has been treated as agency payments.

An important component of the 2022/23 accounts is the provision of new Dorset Council grant funds through CAID. Funding was received towards five new grant projects totalling £110,244 of which £42,930 was carried forward within restricted reserves for use in 2023/24. This funding covered a range of advice services including support to those with Special Education Needs, promoting inclusivity, supporting Ukraine Refugees and providing advice to those impacted by the cost of living crisis.

CITIZENS ADVICE IN EAST DORSET AND PURBECK
(A Company Limited by Guarantee)

During 2022/23 the bureau purchased and fitted out an Advice Van. This vehicle provides an opportunity to take advice services into the community and break down the barriers for people in rural areas to access direct advice. In developing this new outreach service the bureau has reached out for funding to support the purchase of the van, for the new recurring costs of operating the vehicle and the additional staff needed to deliver the service. The bureau was fortunate to receive AVIVA crowd funded income of £12,874 for the running of the vehicle and this funding has been carried forward in a new designated reserve. The provision of the advice staff is being supported initially through the receipt of new grant funding from the Cooper Dean Trust (£10,000) and the Wessex Water Quartet Community Fund (£40,000) which were received in 2022/23. Unapplied funds from these two grants have been carried forward into 2023/24 through restricted reserve balances.

Investment policy

Income is received on an annual basis through grants, donations, charitable activities and other sources and the Bureau budgets to expend all anticipated income, except for retaining a prudent amount in reserves each year. It has no permanent endowment and provides capital expenditure within the budget or through designated funds. Consequently, the board does not consider that it is prudent to invest income for a longer term. The investment policy is, therefore, to retain funds as cash and place them on deposit at the best rate obtainable.

Reserves Policy

The Board, having reviewed the financial position and the risk assessment believes it is both necessary and appropriate to establish general and designated reserves to ensure compliance with its obligation to act prudently, be able to meet all financial commitments and maintain client services that may lose funding, for a sufficient period to find alternative sources of income. The level of reserves is monitored by the Board and the appropriate level of reserves is reviewed as part of the annual budget process.

The level of reserves was considered by Finance Sub-Committee on the 18th July 2023.

In response to the purchase of the new advice van a designated reserve was set up to meet the future depreciation charges. This fund was initially set up for £49,316 with funding provided by a transfer from the designated Energy Support Reserve (£19,380) and the General Reserve (£29,936). £2,466 was applied towards vehicle depreciation in 2022/23.

Designated reserves funding was increased with an additional £16,613 added to the Premises Reserve to support future building works needed at the Wimborne Office, £10,000 added to the Interim Project Reserve to support the retention of the employment advice service and £413 added to the Service Development Reserve. These transfers were made from the General Reserve balance.

Restricted reserves have increased by £39,294 to £131,553. The treatment of grant income that is received in advance is shown as an unapplied reserve balance rather than as a year end balance sheet adjustment and the current balances of restricted reserves reflects this accounting treatment. A total of £24,688 was transferred from the unrestricted reserve to ensure project reserves were balanced to zero for projects that were completed by the 31 March 2023.

At 31st March 2023 the charity's "closure" reserve was £73,467, a figure unchanged from the previous years closing balance. This reserve will be reviewed in 2023/24 to ensure that this is the appropriate reserve level for the new bureau.

The unrestricted reserve balance is £215,429 at the 31 March 2023, a decrease of £17,101 on the opening balance. The reduction in the general reserve reflects the level of funds transferred to designated and restricted reserves in 2022/23. This reserve will continue to be reviewed in 2023/24 and will reflect the need to hold adequate balances to manage the cash flow of the new bureau, an important issue as funders are increasingly reticent to fund projects in advance and the impact of the inflation on the operation of the bureau. (Please see note 13 to the accounts for a detailed split of the reserves held by the Bureau.)

The financial out-turn reflects the effective financial management of the bureau. The bureau has built up substantial financial reserves and it is planning to apply some of this funding in 2023/24 to help deliver new and improved services and to develop the potential of the bureau to meet the changing needs of our clients.

Plans for Future Periods

Looking forward to 2023/24 once again the only certainty is uncertainty.

The main risk to the bureau is the need to retain and develop our staff and volunteers. The bureau has undergone a long period of uncertainty created by the merger, need to reopen and reconfigure services following the Covid lockdowns and responding to the delivery requirements of the new Dorset Council advice contract and the ever changing menu of project funding. Maintaining and developing a valued and committed workforce is the number one priority, especially in a challenging employment marketplace and at a time when we are searching for new funding sources.

The bureau has moved away from the restrictions imposed on advising clients during the Covid pandemic. The expanded remote services that were needed with the effective closure of the bureau offices have been retained but have now been supplemented with the traditional, face to face service. Providing clients with more ways to access our services through a hybrid system that offers both face to face and remote access services has placed greater demands on the finances of the bureau and pressures on staff and volunteers although many have welcomed a return to the social interaction that an office based face to face service provides.

The cost of living crisis has followed closely on the heels of covid and represents a major challenge to our community and the need for advice and support. The bureau continues its strong relationship with Dorset Council and Dorset Community Foundation, supporting the delivery of direct financial support to Dorset residents.

The bureau is trying to address these increasing advice pressure by strengthening specific advice areas such as employment, housing and energy advice and helping develop more strategic working arrangements across the Council area with the other Dorset bureau and community partners. A new overarching initiative will pull together the range of advice channels under the umbrella of breaking barriers. The objective is to support a range of ways of accessing support including through the newly purchased advice van and dedicated staffing for the advice line service. The bureau is also developing an dedicated Energy Unit financially supported by National Citizens Advice, the Energy Saving Trust and Dorset Council. Future investment will be needed to maintain and develop IT systems and remote access portals such as the bureau's web site whilst making the bureau's offices as accessible and welcoming as possible..

The bureau will also need to prepare, in partnership with the other Dorset Offices and CAiD, for the review of the core Dorset Advice Contract in October 2024.

The bureau continues to be well placed financially and operationally to confront these pressures, strong balances that are realistic and appropriate for the challenges ahead. The pressures anticipated for future years are reflected in the bureau's budget which for 2023/24 projects a funding deficit of £111,546 and the use of reserves funding from both designated and general reserves to help maintain and develop services. It is anticipated that this deficit will be reduced as new funding is identified and obtained during the year.

Statement of trustees' responsibilities

The Trustees (who are also directors of Citizen's Advice in East Dorset & Purbeck 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).

Company law requires the trustees to prepare financial statements for each financial year, which 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 the income and expenditure, of the charitable company for the year. In preparing these financial statements, 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 financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company 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 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 covering the preparation and dissemination of financial statements may differ from legislation on other jurisdictions.

Small Company Provisions

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

The Trustees' Annual Report is approved by the Trustees in their capacity as directors and signed on their behalf:

All directors, at the time of approval of the report confirm that:

- i) the auditors are not aware of any relevant audit information and;
- ii) all appropriate steps have been taken to establish this.

Richard Holman
Company Secretary



Date 14/12/23

**Report of the Independent Auditors to the Trustees of
Citizens Advice in East Dorset and Purbeck Ltd**

Opinion

We have audited the financial statements of Citizens Advice in East Dorset and Purbeck Ltd (the 'charitable company') for the year ended 31 March 2023 which comprise the Statement of Financial Activities, the Balance Sheet, the Cash Flow Statement and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 March 2023 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditors' responsibilities for the audit of the financial statements section of our report. We are independent of the charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charitable company's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Other information

The trustees are responsible for the other information. The other information comprises the information included in the Annual Report, other than the financial statements and our Report of the Independent Auditors thereon.

Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

**Report of the Independent Auditors to the Trustees of
Citizens Advice In East Dorset and Purbeck Ltd**

Opinions on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of the audit:

- The information given in the Report of the Trustees for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the Report of the Trustees has been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the Report of the Trustees.

We have nothing to report in respect of the following matters where the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit.

Responsibilities of trustees

As explained more fully in the Statement of Trustees' Responsibilities, the trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

Our responsibilities for the audit of the financial statements

We have been appointed as auditors under Section 144 of the Charities Act 2011 and report in accordance with the Act and relevant regulations made or having effect thereunder.

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue a Report of the Independent Auditors that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

The extent to which our procedures are capable of detecting irregularities, including fraud is detailed

- We obtained an understanding of the legal and regulatory frameworks applicable to the charity and the sector in which they operate.
- We obtained an understanding of how the charity is complying with those legal and regulatory frameworks by making enquires of management and Trustees.
- We assessed the susceptibility of the charity's financial statements to material misstatement, including how fraud might occur. Audit procedures performed by the engagement team included:

CITIZENS ADVICE IN EAST DORSET AND PURBECK
(A Company Limited by Guarantee)

**Report of the Independent Auditors to the Trustees of
Citizens Advice in East Dorset and Purbeck Ltd**

- 1 Identifying and assessing the design effectiveness of controls management has in place to prevent and detect fraud.
- 2 Understanding how those charged with governance considered and addressed the potential for override of controls or other inappropriate influence over the financial reporting process.
- 3 Challenging assumptions and judgments made by management in its accounting estimates, in particular in relation to income recognition and cut off.
- 4 Identifying and testing journal entries, in particular any journal entries posted with unusual account combinations; and
- 5 Assessing the extent of compliance with the relevant law and regulations.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at www.frc.org.uk/auditorsresponsibilities. This description forms part of our Report of the Independent Auditors.

Use of our report

This report is made solely to the charitable company's trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. Our audit work has been undertaken so that we might state to the charitable company's trustees those matters we are required to state to them in an auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and the charitable company's trustees as a body, for our audit work, for this report, or for the opinions we have formed.



Mr I M Rodd BSc FCA FCCA (Senior Statutory Auditor)
For and on behalf of Ward Goodman Audit Services Ltd
4 Cedar Park
Cobham Road
Ferndown Industrial Estate
Wimborne
Dorset
BH21 7SF

Date: 19 December 2023.....

STATEMENT OF FINANCIAL ACTIVITIES (INCLUDING INCOME AND EXPENDITURE ACCOUNT)
FOR THE YEAR ENDED 31ST MARCH 2023

	<u>Notes</u>	<u>Unrestricted Funds</u> <u>£</u>	<u>Designated Reserves</u> <u>£</u>	<u>Restricted Funds</u> <u>£</u>	<u>Total 31.03.23</u> <u>£</u>	<u>Total 31.03.22</u> <u>£</u>
Incoming Resources:						
from generated funds						
Voluntary income	4	35,107	0	0	35,107	19,124
Investment income	5	2,890	0	0	2,890	792
Charitable activities	6	349,241	0	669,540	1,018,781	817,092
Total Incoming Resources		<u>387,238</u>	<u>0</u>	<u>669,540</u>	<u>1,056,778</u>	<u>837,008</u>
Resources Expended:						
Direct Charitable Expenditure						
Charitable activities	7	302,240	3,466	601,969	907,675	803,101
Governance costs	8	7,575	0	0	7,575	2,239
Total Resources Expended		<u>309,815</u>	<u>3,466</u>	<u>601,969</u>	<u>915,250</u>	<u>805,340</u>
Net (outgoing)/incoming resources						
before transfers		77,423	(3,466)	67,571	141,528	31,668
Transfers between funds	13	(94,524)	69,836	24,688	0	0
Net Income for the year		<u>(17,101)</u>	<u>66,370</u>	<u>92,259</u>	<u>141,528</u>	<u>31,668</u>
Reconciliation						
Balances brought forward		232,531	187,939	39,293	459,763	428,095
Balances carried forward	13	<u>215,430</u>	<u>254,309</u>	<u>131,552</u>	<u>601,291</u>	<u>459,763</u>

The notes on pages 15 to 24 form part of these accounts

BALANCE SHEET
AS AT 31ST MARCH 2023

	<u>Notes</u>	<u>31.03.23</u> <u>£</u>	<u>31.03.22</u> <u>£</u>
Fixed Assets	10	49,850	4,000
Current Assets			
Debtors and prepayments	11	187,463	75,561
Cash at bank and in hand		422,660	469,682
		<u>659,973</u>	<u>549,243</u>
Current Liabilities			
Creditors: amounts falling due within one year	12	(58,682)	(89,480)
Total assets less current liabilities		<u>601,291</u>	<u>459,763</u>
Funds of the Charity			
Unrestricted reserves	13	215,430	232,531
Designated reserves	13.2	254,309	187,939
Restricted reserves	13.3	131,552	39,293
		<u>601,291</u>	<u>459,763</u>

The notes on pages 15 to 24 form part of these accounts

The Financial statements were approved by the Board of Trustees and signed on its behalf by:


 Alan Breakwell
 Chair
 5 December 2023 (Date)

CASH FLOW STATEMENT
AS AT 31ST MARCH 2023

Cash flow Statement

Cash flows from operating activities	Notes	<u>31.03.23</u> <u>£</u>	<u>31.03.22</u> <u>£</u>
Net cash from operating activities	1	<u>(596)</u>	<u>(19,702)</u>
Cash flows from investing activities			
Purchase of tangible fixed assets		(49,316)	
Interest income received		2,890	792
Net cash from investing activities		<u>(46,426)</u>	<u>792</u>
Increase/(decrease) in cash and cash equivalents		<u>(47,022)</u>	<u>(18,910)</u>
Cash and cash equivalents at the beginning of the year		<u>469,682</u>	<u>488,592</u>
Cash and cash equivalents at end of year		<u><u>422,660</u></u>	<u><u>469,682</u></u>

1. Reconciliation of profit before taxation to cash generated from operations

	<u>31.03.23</u> <u>£</u>	<u>31.03.22</u> <u>£</u>
Profit before taxation	141528	31,668
Depreciation charges	<u>3466</u>	<u>1,000</u>
	144,994	0
(Increase)/decrease in stock		
Decrease/(increase) in trade and other debtors	(111,902)	(4,978)
Increase/(decrease) in trade and other creditors	(30,798)	(46,600)
Interest income received	<u>(2,890)</u>	<u>(792)</u>
Cash generated from operations	<u><u>(596)</u></u>	<u><u>(19,702)</u></u>

**NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31ST MARCH 2023**

1 Accounting policies

- 1.1 Basis of preparation:** The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1st January 2015) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) and the Companies Act 2006.

Citizens Advice in East Dorset & Purbeck 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 note(s)

Citizens Advice in East Dorset & Purbeck is a private charitable company, limited by guarantee and incorporated in England and Wales. The address of the registered office can be found in the charity information on page 1 of these financial statements.

- 1.2 Fixed Assets:** Assets costing less than £2,000 are written off in the year of purchase. Assets costing £2,000 or more are capitalised as Tangible Fixed Assets and are carried forward in the Balance Sheet at cost, net of depreciation and any provision for impairment. The assets are depreciated over their estimated lives on a straight line basis as follows:-

Lease Improvements	10%
Vehicles	20%

Depreciation is charged based on the date of acquisition.

A review for impairment of a fixed asset is carried out if events or changes in circumstances indicate that the carrying value of the asset may not be recoverable. Shortfalls between the carrying value of the fixed asset and its recoverable amount are recognised as impairments. Impairment losses are recognised in the Statement of Financial Activities.

- 1.3 Income:** Grant Income, is recognised when it is received. Donations are recognised as they are received. Legacies are recognised when receivable and when there is certainty of entitlement, and the amount can be quantified reliably.
- 1.4 Interest Receivable:** Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification on the interest paid or payable by the Bank
- 1.5 Expenditure:** Expenditure is recognised on an accruals basis as a liability is incurred and includes irrecoverable VAT.
- 1.6 Allocation of Support Costs:** Support costs are those expenses that assist the work of the charity such as back office costs, information, technology, accounting and governance. Where a support cost relates directly to a single project, it is charged against that project, otherwise all support costs are charged against the "core" activities of the bureau. At the end of the year, the project income and expenditure is reviewed and where appropriate any deficit or surplus is transferred back to the general reserve. If the project specifies a specific overhead contribution, this amount is transferred back to general reserves.
- 1.7 Operating Leases:** Where the Bureau enters into an operating lease, the rental charges are charged to the Income and Expenditure Account as they are incurred over the life of the lease.
- 1.8 Funds:** Restrictions imposed on incoming resources are recognised separately from general funds as shown in note 13. Funds set aside by Citizens Advice in East Dorset & Purbeck for specific purposes are highlighted as designated funds.
- 1.9 Debtors:** Trade and other debtors are recognised at the settlement amount due. Prepayments are valued at the amount prepaid.
- 1.10 Cash at Bank and in hand:** Cash at bank and at hand includes all funds on deposit with the bank and the petty cash floats.

NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31ST MARCH 2023

- 1.11 Creditors:** Creditors and accruals are recognised where the bureau has an obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably.
- 1.12 Financial Instruments:** The bureau only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value.
- 1.13 Pensions:** As a result of the government auto enrolment rules, the bureau set up a work place pension scheme with NEST. This is a government backed scheme which ensures the bureau meets the new pension rule requirements. Pension contributions are charged to the statement of financial activities in the period in which they are incurred.
- 1.14 Termination benefits:** Redundancy payments are amounts payable as a result of a decision by the Bureau to terminate an employee's contract before the normal retirement date or an employee's decision to accept voluntary redundancy and are charged on an accruals basis to the relevant line in the Statement of Financial Activities. Redundancy payments are calculated in accordance with statutory provisions.
- 1.15 Funds received as Agent:** From the 1st April 2021 where the Bureau acted as agent for external funders income received and payments made on behalf of the funder are shown under accounts note 3. The only income in the accounts relates to the support /admin fee paid by the external funder for managing the scheme/s.

2 Preparation of Accounts: The accounts have been prepared on a "Going Concern" basis. In the event of any major reduction in our Local Authority Grant income, that basis maybe inappropriate and a liability for staff redundancy costs maybe required in the accounts. This risk is managed through the maintenance of the designated closure reserve.

3 Funds Received as agent

During the year the charity received funds of £340,200 acting as agents for external funders. Total payments of £333,200 were made against these funds with the balance of funds carried forward at the end of the year as Income in Advance

	2022/23
Income Received	£
Dorset Council Household Support	175,000
Bournemouth, Christchurch & Poole Household Support	64,000
Dorset Community Foundation energy grants	101,200
	<u>340,200</u>
Payments Made	
Dorset Council Household Support	175,000
Bournemouth, Christchurch & Poole Charis Household Support	64,000
Dorset Community Foundation energy grants	94,200
	<u>333,200</u>
Agents Funds carried forward by Bureau	<u>7,000</u>

4 Voluntary income

	<u>Unrestricted</u>	<u>Restricted</u>	<u>Total</u>	<u>Total</u>
	<u>Fund</u>	<u>Funds</u>	<u>31.03.23</u>	<u>31.03.22</u>
	<u>£</u>	<u>£</u>	<u>£</u>	<u>£</u>
Legacies, Donations(net) etc	26,108	0	26,108	7,539
Fundraising and other Income	8,999	0	8,999	11,585
	<u>35,107</u>	<u>0</u>	<u>35,107</u>	<u>19,124</u>

5 Investment income

Bank and other Interest	<u>2,890</u>	<u>0</u>	<u>2,890</u>	<u>792</u>
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**NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31ST MARCH 2023**

	<u>Unrestricted</u> <u>Fund</u> <u>31.03.23</u> <u>£</u>	<u>Restricted</u> <u>Funds</u> <u>31.03.23</u> <u>£</u>	<u>Total</u> <u>31.03.23</u> <u>£</u>	<u>Total</u> <u>31.03.22</u> <u>£</u>
6 Incoming resources in furtherance of the charities objectives				
Access to Justice	0	11,151	11,151	16,776
Awards for All	0	0	0	2,500
Big Energy Saving Network (BESN)	0	10,808	10,808	3,659
Big Energy Saving Network - Regional Lead (BESN)	0	13,194	13,194	12,975
Citizens Advice in Dorset	26,881	0	26,881	15,500
CITA - Carbon Monoxide	0	20,175	20,175	13,380
CITA - Core Funding	15,000	0	15,000	0
Cooper Dean Trust	0	10,000	10,000	0
Debt Relief Order	0	0	0	26
Debt Advisor - MaPS (CITA)	0	0	0	82,871
Debt Trainee - MaPS (CITA)	0	38,931	38,931	1,851
Dorset Council Advice Contract	0	151,663	151,663	79,080
Dorset EDI Reference Group Funding	0	3,500	3,500	0
Dorset Council - Cost of Living Grant	0	34,888	34,888	0
Dorset Council - Ukrainian Refugee Grant	0	7,016	7,016	0
Dorset Council - Debt Grant	0	25,944	25,944	0
Dorset Council - Income Maximisation	0	17,219	17,219	16,099
Dorset Council - Inclusivity Project	0	32,438	32,438	16,812
Dorset Council - SEND Grant	0	9,958	9,958	0
Energy Advice Programme (CITA)	0	15,000	15,000	6,000
Fighting Fuel Poverty (EST)	0	44,782	44,782	174,468
Energy Saving Trust - Energy Unit	0	76,993	76,993	0
Ferndown Library	0	8,500	8,500	0
Help to Claim (CITA)	0	0	0	36,124
Henry Smith	0	50,450	50,450	62,250
Homelessness Reduction (DC)	0	0	0	3,805
Keeping Warm for Less	0	0	0	4,932
Lytchett Matravers Parish Council	0	5,958	5,958	9,260
Macmillan	0	21,600	21,600	21,600
Nationwide	0	0	0	25,000
NEA High 5 Award	0	0	0	500
Post code Employment	0	0	0	2,715
Scam Action	0	0	0	100
Surviving Winter Grants Fees	5,860	0	5,860	1,690
Surviving Winter Grants	0	0	0	11,200
Valentine Trust - Communication	0	0	0	5,000
Valentine Trust - Employment	0	0	0	4,167
Valentine Trust - Rural Outreach	0	15,000	15,000	20,000
Wessex Water - Quartet Community Fund	0	40,000	40,000	0
Wessex Water	0	4,372	4,372	6,727
Household Support Fees (BCP)	12,000	0	12,000	34,200
Household Support Fees (DC)	257,125	0	257,125	16,000
Dorset Council Grant	7,000	0	7,000	78,775
Parish Council Grants	25,375	0	25,375	31,050
	<u>349,241</u>	<u>669,540</u>	<u>1,018,781</u>	<u>817,092</u>

* **"Help In Kind"** - Swanage, Lytchett Minister and Upton Town Council also provide "help in kind" in the form of room hire, telephone and photocopying services. This arrangement is mutually beneficial to all parties as it helps the bureau to provide additional Outreach services. It also enables the other organisations to further their aims and objectives. By working in partnerships and involving others in the process, the bureau can respond more effectively to the range of problems and issues faced by local people.

* **Volunteers** - The volunteers are vital to the way the bureau delivers its service, enabling the bureau to reach many more people than if it were purely staff run. The volunteers advise, assist in the administration of the bureau, help with fundraising and campaigns. In accordance with FRS 102 and the Charities SORP (FRS 102), the economic contribution of general volunteers is not recognised in the accounts

CITIZENS ADVICE IN EAST DORSET AND PURBECK
(A Company Limited by Guarantee)

NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31ST MARCH 2023

	General Bureau Work	Designated Reserves	Access to Justice	BES Network	BES Network (Res Lead)	Debt Training Mentors	Dorset Advice Contract	Dorset EDI Reference	Dorset Cost of Living	Dorset Refugees	Dorset Debt Project	Dorset Income Max	Dorset Industry Project	Dorset SEND Project
7 Charitable activities														
7.1 Staff														
Salaries & Pensions (Note 8)	219,888	0	11,180	10,577	19,222	34,259	141,037	2,789	10,152	0	18,804	14,938	31,073	10,240
Other Staff Costs	3,668	0	0	0	0	329	0	0	0	0	0	0	0	0
Recruitment Costs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Travelling	(6)	0	0	0	75	0	0	0	0	0	0	104	385	0
Training	2,820	0	0	0	0	0	0	0	0	0	0	0	0	0
Employment Insurance	1,309	0	0	0	0	0	0	0	0	0	0	0	0	0
Home Working Allowance	249	0	83	0	0	268	0	0	0	0	24	0	168	0
	227,928	0	11,273	10,577	19,297	34,846	141,037	2,789	10,152	0	18,828	15,042	31,626	10,240
7.2 Premises														
Rent	7,000	0	0	78	0	0	3,305	0	0	0	0	0	0	0
Rent Premium depreciation	0	1,000	0	0	0	0	0	0	0	0	0	0	0	0
Repairs	242	0	0	0	0	0	0	0	0	0	0	0	0	0
Insurance	3,854	0	0	0	0	0	0	0	0	0	0	0	0	0
Power, rates & water	8,999	0	0	0	0	1,821	0	0	0	0	0	0	0	0
Cleaning & waste	2,503	0	0	0	0	0	0	0	0	0	0	0	0	0
	22,598	1,000	0	78	0	1,821	3,305	0	0	0	0	0	0	0
7.3 Operations														
Office Costs														
Telephone	2,620	0	111	105	192	670	1,408	28	101	0	183	149	310	102
Print, stationery & postage	2,585	0	0	26	0	0	0	0	0	0	0	0	0	0
Equipment, IT & Licences	5,096	0	221	287	380	2,603	2,791	55	201	0	372	286	616	203
Photocopier hire	2,069	0	0	0	0	0	0	0	0	0	0	0	0	0
Van Expenses	0	2,466	0	100	0	0	0	0	0	0	0	0	0	0
CIA	0	0	0	0	0	0	5,569	0	0	0	0	0	0	0
Refreshments	326	0	0	0	0	0	163	0	0	0	0	0	0	0
Subscriptions	1,242	0	0	0	0	0	0	0	0	0	0	0	0	0
Publications	101	0	0	27	0	0	0	0	0	0	0	0	0	0
Marketing & Publicity	294	0	0	0	0	0	0	0	0	0	0	0	0	0
Payroll & Admin of Pensions	1,427	0	0	0	0	0	0	0	0	0	0	0	158	0
Professional Fees	3,323	0	0	0	0	0	0	0	0	0	0	0	0	0
Seconded Staff	0	0	0	0	0	0	0	0	0	0	6,685	0	0	0
Admin & Referral	24,625	0	0	0	0	0	0	0	0	0	0	0	0	0
Website	1,383	0	0	0	0	0	0	0	0	0	0	0	0	0
Sundries & fundraising	6,610	0	0	0	0	0	0	0	0	0	0	0	0	0
	51,714	2,466	332	545	572	3,273	9,931	83	302	0	7,245	445	1,084	305
7.4 Payment to Third Parties														
Payment of Cost of Living Grants	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Payment of Winter Fuel Grants	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	302,240	3,466	11,605	11,200	19,869	39,940	154,273	2,872	10,454	0	26,073	15,437	32,710	10,545
8 Governance Costs														
Annual report & A.G.M.	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Miscellaneous	485	0	0	0	0	0	0	0	0	0	0	0	0	0
Audit/Examiner Fee	7,080	0	0	0	0	0	0	0	0	0	0	0	0	0
	7,575	0	0	0	0	0	0	0	0	0	0	0	0	0

CITIZENS ADVICE IN EAST DORSET AND PURBECK
(A Company Limited by Guarantee)

NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31ST MARCH 2023

	CITA Energy Advice	CITA Carbon Monoxide	EST Energy Unit	Erithor Fuel Poverty	Erithor Library Outreach	Henry Smith	Lythall Matravers Outreach	Macmillan	Valentine Trust (Home Visits)	Wessex Water Community	Wessex Water	Restricted Fund Total 31.03.23	Total 31.03.23	Total 31.03.22
7. Charitable activities														
7.1 Staff														
Salaries & Pensions (Note 6)	16,178	20,821	61,898	34,507	57,43	49,636	4,433	21,369	15,815	0	9,910	544,581	764,469	859,922
Other Staff Costs	0	0	0	189	0	0	0	0	0	0	0	518	4,186	3,634
Recruitment Costs	0	0	0	0	0	0	0	0	0	0	0	0	0	492
Traveling	0	0	564	0	0	190	16	0	46	16	0	1,396	1,390	2,843
Training	0	0	0	145	0	258	0	0	0	0	0	403	3,223	2,065
Employment Insurance	0	0	0	62	0	0	0	0	0	0	0	62	1,371	565
Home Working Allowance	0	0	531	156	0	0	0	0	0	0	0	1,230	1,479	6,054
	<u>16,178</u>	<u>20,821</u>	<u>62,993</u>	<u>35,059</u>	<u>57,43</u>	<u>50,094</u>	<u>4,449</u>	<u>21,369</u>	<u>15,881</u>	<u>16</u>	<u>9,910</u>	<u>548,190</u>	<u>778,118</u>	<u>675,575</u>
7.2 Premises														
Rent	0	0	0	0	4160	0	192	0	0	0	0	7,735	14,735	(2,254)
Rent Premium depreciation	0	0	0	0	0	0	0	0	0	0	0	0	1,000	1,000
Repairs	0	0	0	11	0	0	0	0	0	0	0	11	253	4,335
Insurance	0	0	0	182	0	0	182	0	0	0	0	182	4,036	4,484
Power, rates & water	0	0	0	511	0	0	0	0	0	0	0	2,332	11,331	9,913
Clearing & waste	0	0	0	118	0	0	0	0	0	0	0	118	2,621	2,135
	<u>0</u>	<u>0</u>	<u>0</u>	<u>822</u>	<u>4,160</u>	<u>0</u>	<u>192</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>10,378</u>	<u>33,976</u>	<u>19,613</u>
7.3 Operations														
Office Costs														
Telephone	181	208	617	344	57	495	44	213	157	0	99	5,759	8,379	8,073
Print, stationery & postage	0	0	383	143	24	0	0	0	0	0	0	576	3,171	2,500
Equipment, IT & Licences	320	412	1,501	684	796	1,043	87	423	313	1,180	196	14,960	20,059	18,398
Photocopier hire	0	0	0	98	0	0	0	0	0	0	0	98	2,167	1,709
Van Expenses	0	0	0	0	0	0	0	0	0	37	0	137	2,603	0
CITA	0	0	0	24	0	0	0	0	0	0	0	187	5,569	5,570
Refreshments	0	0	0	60	0	0	0	0	0	0	0	87	1,329	2,198
Subscriptions	0	0	0	5	0	0	0	0	0	0	0	5	106	2,041
Publications	0	0	0	0	0	0	0	0	0	126	0	284	578	0
Marketing & Publicity	0	0	0	67	0	0	0	0	0	0	0	67	1,494	1,440
Payroll & Admin of Pensions	0	0	0	0	0	0	0	0	0	0	0	0	3,323	9,523
Professional Fees	0	0	0	0	0	0	0	0	0	0	0	0	6,685	6,447
Seconded Staff	0	0	0	7,521	0	0	0	0	0	0	0	7,521	32,146	7,095
Admin & Referral	0	0	0	0	0	0	0	0	0	0	0	66	1,449	4,366
Website	0	0	0	96	0	0	0	0	0	0	0	0	6,610	3,671
Sundries & fundraising	0	0	0	0	0	0	0	0	0	0	0	0	96,181	73,113
	<u>481</u>	<u>620</u>	<u>2,501</u>	<u>9,012</u>	<u>877</u>	<u>1,538</u>	<u>131</u>	<u>636</u>	<u>470</u>	<u>1,323</u>	<u>295</u>	<u>42,001</u>	<u>96,181</u>	<u>73,113</u>
7.4 Payment to Third Parties														
Payment of Cost of Living Grants	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Payment of Winter Fuel Grants	0	0	0	1,400	0	0	0	0	0	0	0	1,400	1,400	34,800
	<u>0</u>	<u>0</u>	<u>0</u>	<u>1,400</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>1,400</u>	<u>1,400</u>	<u>34,800</u>
	<u>16,659</u>	<u>21,441</u>	<u>65,494</u>	<u>46,293</u>	<u>10,780</u>	<u>51,622</u>	<u>4,772</u>	<u>22,005</u>	<u>16,331</u>	<u>1,339</u>	<u>10,205</u>	<u>601,969</u>	<u>907,075</u>	<u>803,101</u>
8. Governance Costs														
Annual report & A.G.M.	0	0	0	0	0	0	0	0	0	0	0	0	0	20
Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	495	23
Audit/Examiner Fee	0	0	0	0	0	0	0	0	0	0	0	0	7,090	2,196
	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>7,575</u>	<u>2,239</u>

**NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31ST MARCH 2023**

9 Staff costs

The aggregate payroll costs were as follows

	<u>31.03.23</u>	<u>31.03.22</u>
	<u>£</u>	<u>£</u>
Staff costs during the year were:		
Wages and Salaries	696,434	606,500
Social Security costs	58,293	47,325
Pension Costs	13,373	11,836
	<u>768,100</u>	<u>665,661</u>

The average number of employees during the year was 34 (2022 - 33)

No Employee received emoluments of more than £60,000

No remuneration was paid to directors in the year. No director received payment for professional or other services supplied to the bureau (2022: £nil)

The key management personnel of the bureau comprise the directors, the bureau manager and the deputy manager. The total cost of the key management personnel of the bureau were £104,175 (2022 £85,327). The figures include all the salaries and on costs paid to key management during the year including project work and responsibility payments in respect of post-merger management of Citizens Advice in East Dorset & Purbeck.

The employer's contribution to the NEST workplace pension scheme during the year was £13,373 (2022 £11,836). The basis for allocating pensions between activities is by the hours worked on each project.

10 Tangible Fixed Assets

	Lease Improvements £	Vehicle Purchase £	Total £
Cost as at 1st April 2022	10,000	0	10,000
Additions	0	49,316	49,316
Cost as at 31st March 2023	<u>10,000</u>	<u>49,316</u>	<u>59,316</u>
Depreciation as at 1st April 2022	6,000	0	6,000
Charge for the year	1,000	2,466	3,466
	<u>7,000</u>	<u>2,466</u>	<u>9,466</u>
Net Book value as at 1 April 2022	<u>4,000</u>	<u>0</u>	<u>4,000</u>
As at 31st March 2023	<u>3,000</u>	<u>46,850</u>	<u>49,850</u>

11 Debtors and prepayments

	<u>31.03.23</u>	<u>31.03.22</u>
	<u>£</u>	<u>£</u>
Accrued Income	0	0
Other Debtors	171,921	70,992
Payments In Advance	15,542	4,569
	<u>187,463</u>	<u>75,561</u>

**NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31ST MARCH 2023**

12 Creditors: amounts falling due within one year

	<u>31.03.23</u>	<u>31.03.22</u>
	£	£
Taxation & Social Security	17,446	12,581
Other Creditors	41,236	76,899
Deferred Income	0	0
	<u>58,682</u>	<u>89,480</u>

Deferred Income Analysis

This is money received in advance for services that have not that been provided. Many of the bureau's grants are not coterminous with its accounting period. Income is included in the accounts when the income recognition criteria has been satisfied.

	<u>31.03.23</u>	<u>31.03.22</u>
	£	£
Balance b/fwd	0	75,019
Amount released to Income earned from Charitable activities	0	(75,019)
Amount deferred in year	0	0
Balance c/fwd	<u>0</u>	<u>0</u>

13 Reserves

	<u>General Reserve</u>	<u>Designated Reserves</u>	<u>Restricted Reserves</u>	<u>Total Reserves</u>
	£	£	£	£
Balance at 1st April 2021	224,481	169,559	34,056	428,095
Net (outgoing)/Incoming resources	8,804	(1,000)	23,864	31,668
Transfers between funds	(754)	19,380	(18,626)	0
Balance at 1st April 2022	<u>232,531</u>	<u>187,939</u>	<u>39,293</u>	<u>459,763</u>
Net (outgoing)/Incoming resources	77,423	(3,466)	67,571	141,528
Transfers between funds	(94,524)	69,836	24,688	0
Balance at 31st March 2023	<u>215,430</u>	<u>254,309</u>	<u>131,552</u>	<u>601,291</u>

13.1 General Reserve

This reserve represents the working capital remaining for the day to day running of the Bureau's normal activities

13.2 Designated Reserves

These reserves have been set aside by the directors out of the general reserve as follows:-

	<u>Closing Balance</u>	<u>Add/(Less) Net Surplus (Deficit)</u>	<u>Transfers Between Reserves</u>	<u>Closing Balance</u>	<u>Add/(Less) Net Surplus (Deficit)</u>	<u>Transfers Between Reserves</u>	<u>Closing Balance</u>
	31.03.21	£	£	31.03.22	£	£	31.03.23
	£	£	£	£	£	£	£
Additional Information Technology	26,705	0	0	26,705	0	0	26,705
Lease Improvements Account	5,000	(1,000)	0	4,000	(1,000)	0	3,000
AVIVA Vehicle Crowdfunding	0	0	0	0	0	12,874	12,874
Vehicle Purchase Account	0	0	0	0	(2,466)	49,316	46,850
Premises Reserve Fund	8,387	0	0	8,387	0	16,613	25,000
Interim Project Reserve	15,000	0	0	15,000	0	10,000	25,000
Energy Support Fund	0	0	19,380	19,380	0	(19,380)	0
Closure Reserve	73,467	0	0	73,467	0	0	73,467
Service Development fund	41,000	0	0	41,000	0	413	41,413
	<u>169,559</u>	<u>(1,000)</u>	<u>19,380</u>	<u>187,939</u>	<u>(3,466)</u>	<u>69,836</u>	<u>254,309</u>

Additional Information Technology – Fund established to meet the cost of replacing and developing IT hardware and systems.

Lease Improvement account – specific reserve set up to meet the annual cost of writing off the Mill Lane capital contribution.

AVIVA Vehicle Crowdfunding - specific reserve to meet future costs of operating the Advice Van. The closing balance is the transfer from the General Fund of the available income generated by the AVIVA crowdfunding application in 2022/23.

Vehicle Purchase Account - specific reserve set up to meet the cost of writing off the Advice Van capital contribution. The transferred sum is made up from the Energy Support fund of £19,380 and the General Reserve of £29,936.

Premises Reserve - reserve to meet costs arising from the repair or improvement of the Bureau's operational buildings. The reserve has been increased with a transfer of £16,613 from the General Fund in order to meet future building liabilities identified at the Wimborne Office.

Interim Project Reserve – established to manage the impact of temporary funding gaps between project completion and the initiation of new projects. The option to temporarily retain experienced staff through the use of this funding is more effective than a pattern of short-term recruitment and redundancy. The reserve has been increased with a transfer of £10,000 from the General Fund due to the uncertainty of replacement project funding.

Energy Support Fund - Reserve established to support the development of energy advice services as part of a wider Dorset energy advice offer needed to meet growing issues with fuel poverty. This fund was transferred in 2022/23 into the Vehicle Purchase account to meet the cost of providing the Advice Van service.

**NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31ST MARCH 2023**

13.2 Designated Reserves (cont)

Closure Reserve - established to cover outstanding liabilities that may arise should the company be closed.

Service Development Fund – established to support funding for new service developments that will enhance the service to the community, including shared services developments with other bureaux or community groups. There is a net transfer from the General Reserves of £413, the balance between the application of funds for Adviceline enhancements and contribution from the General Fund.

13.3 Restricted Reserves

	Closing Balance 31.03.21 £	Add/(Less) Net Surplus (Deficit) £	Transfers Between Reserves £	Closing Balance 31.03.22 £	Add/(Less) Net Surplus (Deficit) £	Transfers Between Reserves £	Closing Balance 31.03.23 £
Access to Justice	0	(117)	117	0	(455)	455	0
Awards for All	0	2,500	(2,500)	0	0	0	0
Battens Training	208	(252)	44	0	0	0	0
Big Glve	1,535	0	(1,535)	0	0	0	0
Big Energy Saving Network	0	(155)	155	0	(392)	392	0
Big Energy Saving Network - Regional Lead	0	(537)	537	0	(6,675)	6,675	0
CITA - Carbon Monoxide	0	13,380	(13,380)	0	(1,266)	1,266	0
Cooper Dean Trust	0	0	0	0	10,000	0	10,000
Debt Advisor - MaPS (CITA)	0	(4,398)	4,398	0	0	0	0
Debt Trainee - MaPS (CITA)	1,475	1,851	(3,326)	0	(1,009)	1,009	0
Debt Relief Order	469	26	(495)	0	0	0	0
Dorset Advice Contract	0	0	0	0	(2,609)	2,609	0
Dorset EDI Reference Group	0	0	0	0	628	72	700
DC Cost of Living	0	0	0	0	24,434	0	24,434
DC Ukrainian Refugee	0	0	0	0	7,016	0	7,016
DC Debt Project	0	0	0	0	(128)	128	0
DC Income Maximisation	2,051	925	824	3,800	1,732	18	5,550
DC Inclusivity Project	0	11,752	0	11,752	(272)	0	11,480
DC SEND Project	0	0	0	0	(587)	587	0
Energy Advice Programme (CITA)	0	6,000	(6,000)	0	(1,659)	1,659	0
Fighting Fuel Poverty (EST)	1,435	(2,037)	2,002	1,400	(1,512)	112	0
EST - Energy Unit	0	0	0	0	11,499	0	11,499
Ferndown Library Outreach	0	0	0	0	(2,280)	2,280	0
Help 2 Claim (CITA)	0	(3,176)	3,176	0	0	0	0
Henry Smith	3,603	9,022	0	12,625	(1,172)	1,046	12,499
Homelessness Reduction (DC)	1,214	(1,921)	707	0	0	0	0
Keeping Warm for Less	2,053	(2,301)	248	0	0	0	0
Lytchett Matravers Parish Council	0	4,520	110	4,630	1,186	142	5,958
Macmillan	0	(384)	384	0	(405)	405	0
Nationwide	1,704	(1,777)	73	0	0	0	0
NEA High 5 Award	500	(591)	91	0	0	0	0
Post Code Employment	0	(33)	33	0	0	0	0
Priority Services Register	1,950	0	(1,950)	0	0	0	0
Talbot Village Trust	8,000	(8,141)	141	0	0	0	0
Valentine Trust - Communication	2,740	(3,775)	1,035	0	0	0	0
Valentine Trust - Employment	0	(4,283)	4,283	0	0	0	0
Valentine Trust - Home Visiting	1,045	8,324	(4,283)	5,086	(1,331)	0	3,755
Community	4,073	0	(4,073)	0	38,661	0	38,661
Wessex Water	0	(558)	558	0	(5,833)	5,833	0
	<u>34,055</u>	<u>23,864</u>	<u>(18,626)</u>	<u>39,293</u>	<u>67,571</u>	<u>24,688</u>	<u>131,552</u>

Access to Justice - We are a partner in this funded project which is managed by Central Dorset CA. We are funded to provide a housing caseworker to work as part of the team giving advice and support to litigants in person with housing possession proceedings. A transfer of £455 from the General Reserve to cover the deficit spend incurred by the project.

BESN (Big Energy Saving Network) grant is funding to deliver a programme of outreach sessions to vulnerable consumers, focussed on helping them to reduce their energy costs through assisted action on tariffs, switching and the take up of energy efficiency offers. A transfer of £392 has been made from the General Reserve to cover the deficit spend incurred by the project.

BESN - Regional Energy Lead - This money is received from CITA through the BESN programme. This role works alongside the BESN champions. There are two Rural Energy Leads in each government region in England and Wales. The key responsibilities of the role were to train a minimum of 30 frontline workers in their region, provide strategic leadership to the BESN champions and to facilitate networking and the sharing of "best practice" across their region. This project ran from October 2022 - March 2023. A transfer of £6,675 has been made from the General Reserve to cover the deficit overheads incurred by the project.

NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31ST MARCH 2023

13.3 Restricted Reserves (cont)

CITA - Carbon Monoxide - A project, funded by National Citizens Advice, to provide advice on carbon monoxide and heating systems. The target appointments were fully met. A transfer of £1,266 has been made from the General Reserve to cover the deficit spend incurred by the project.

Cooper Dean Trust - Funding to contribute towards the delivery of core service through the advice bus, outreach advisers and volunteers. Helping to fund a delivery model which sees us taking our service to our clients. The Income has been carried forward and will be applied in 2023/24.

Debt Trainee - MaPS (CITA) - Grant from National Citizens Advice through the Money and Pension Service project to fund recruitment and training of debt advisors. The trainee project was extended in 2022/23 and the project has now been completed and the deficit on the project of £1,009 funded by a transfer from the General Reserve..

Dorset Council Advice Service - This contract replaces the previous unrestricted grant funding provided by Dorset Council. The three year contract was successfully won by CAID and commenced in October 2021. The contract funds are held by CAID and reallocated to the local bureaux who deliver the advice service. A transfer of £2,609 from the General Reserve has been made to cover the deficit incurred by the project.

Dorset EDI Reference Group - Funding to support membership of the Dorset Council EDI Reference Group. The role of the EDI Reference Group is to act as a critical friend to the Council (and other statutory bodies as agreed), Assist in the delivery of the Council's Equality, Diversity and Inclusion (EDI) and to support and deliver training in partnership with Council officers to develop the knowledge and skill on the workforce. A transfer of £72 has been made from the General Reserve to cover the deficit spend incurred by the project.

DC Cost of Living - To expand the existing capacity of welfare benefits and energy caseworkers. The funding provides for 3 full time advisors. East Dorset and Purbeck are funded for 2 advisers to deliver energy advice in response to the cost of living crisis. Advisers offer home visits, office based and telephone advice, with referrals coming through the Dorset Energy Unit. The Income has been carried forward to be applied in 2023/24.

DC Ukrainian Refugee - Funding from Dorset Council to enable support, advice, information and guidance for Ukrainian Refugees and their hosts in the Dorset Council area. The Income has been carried forward to be applied in 2023/24.

DC Debt Project - Funding provided by Dorset Council to support a comprehensive and consistent debt advice service to residents in Dorset. The funding was used to help maintain and consolidate the Dorset-wide debt advice team, retaining the knowledge and skills of our experienced caseworkers whilst training and supervising the wider team of trainee caseworkers and specialist volunteers. A transfer of £128 has been made from the General Reserve to cover the deficit spend incurred by the project.

DC Income Maximisation - funding to provide advisors to assist clients to make and manage a Universal Credit claim. It is a continuation of the previous project which ran from December 2019 - March 2022. For 2022/23 this Dorset wide project, funded by Dorset Council, has been managed by the bureau on behalf of CAID. A transfer of £18 has been made from the General Reserve to cover deficit costs incurred by the project whilst a balance of £5,550 has been carried forward to cover potential contingencies.

DC Inclusivity Project - Project to work with local businesses, particularly small and medium sized enterprises in the hospitality and retail sector, to develop a sustainable framework of inclusivity that supports the inclusion of marginalised groups within the workforce, improves knowledge of equality and diversity issues and encourages volunteering and training for marginalised groups. The fund balance has been carried forward to be applied in 2023/24.

DC SEND Project - To work across Dorset providing targeted advice and support to parents, guardians and carers of under 25 year olds who have special educational needs or disability (SEND). This project was completed in 2022/23 following the transfer of £587 from the General Reserve to the cover deficit spend incurred by the project.

Energy Advice Programme funding is provided through CITA from the Energy Suppliers as part of their regulated spending obligations to address fuel poverty. Funding is for a specific period (October 2022 - March 2023) to deliver energy focused appointments that look at all matters relating to fuel poverty, energy and thermal efficiency measures. The target appointments were fully met in the year and a transfer of £1,659 made from the General Reserve to cover the deficit spend incurred by the project.

Energy Saving Trust Fighting Fuel Poverty - This project funds 3 FTE energy advisers across the Dorset Council area. The project is managed by East Dorset & Purbeck CA. The project provides advice to clients and personal grants for help towards energy costs. A transfer of £112 was made from the General Reserve to cover deficit spend incurred by the project with the project was completed in 2022/23.

Energy Saving Trust Energy Unit - Funding for 4 full time energy advisers to offer energy advice and personal grants by telephone and home visits across the whole of the Dorset Council area. The project is managed by Citizens Advice in East Dorset & Purbeck and the project will run until September 2024. Income of £11,499 has been carried forward to be applied in 2023/24.

NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31ST MARCH 2023

13.3 Restricted Reserves (cont)

Ferndown Library Outreach - Provision of general advice and support for residents of Ferndown. The service is delivered from a number of venues across Ferndown that are suitable and accessible to service users and that target support in areas where it is most needed. A transfer of £2,280 has been made from the General Reserve to cover deficit spend incurred by the project.

Henry Smith- Funding to support caseworkers to support vulnerable clients at risk of homelessness. The project provides intensive support for 6 - 12 months working in partnership with the local authority housing teams. A transfer of £1,046 has been made from the General Reserve to cover the deficit spend incurred by the project.

Lytchett Matravers Parish Council provided funds for an outreach advice session twice a month at Lytchett Matravers Library. A balance of £5,958 has been retained on the reserve due to the early payment of the 2023/24 grant. A transfer of £142 has been made from the General Reserve to cover the deficit spend incurred by the project.

Macmillan - this project provides advice to individuals and families facing terminal illness and is part of a contract which is administered by Central CA. The contract runs on an annual basis and the costs relate to the salaries and overheads of the staff involved in the project. This project was completed in 2022/23 following the transfer of £405 from the General Reserve.

Valentine Trust - Home Visit funds an advisor to provide home visits to those who are unable to access the office locations. Although the advisor specialises in welfare benefits advice, the service is an holistic service. £3,755 is being carried forward for use in 2023/24.

Wessex Water Quartet - this funding has been provided to meet the staff and operational costs of the Advice Van service. The van based service did not commence until early 2023 and the balance of £38,661 has been carried forward to support this new initiative in 2023/24.

The Wessex Water Project is for debt management advice and provides for a salary and overheads. A transfer of £5,833 has been made from general reserves to cover the deficit spend incurred during the year.

14. Commitments

As at 31st March 2023, the charity had annual commitments under non cancellable operating leases as follows:

		<u>31.03.23</u>	<u>31.03.22</u>
		£	£
Falling due	Within one Year	3,898	3,898
	Between 2 - 5 years	8,421	4,369
		<u>12,319</u>	<u>8,267</u>

15. Members' liability

Every member of the company undertakes to contribute such amount as may be required (not exceeding £1) to the company's assets if it should be wound up while they are a member or within one year after they cease to be a member, for payment of the company's debts and liabilities contracted before they cease to be a member and of the costs, charges and expenses of winding up, and for the adjustment of the rights of the contributories among themselves

16. Taxation

The company is a registered charity and therefore not liable to corporation tax.

17. Related Party Transactions

There were £nil (2022 £nil) payments for travel expenses made to Trustees during the year. The bureau pays £360 per annum (2022 - £360) to the spouse of the Chief Officer, Helen Goldsack, for the provision of archiving space.

18. Control

The bureau is ultimately controlled by the trustees.

Accounts

CITIZENS ADVICE IN EAST DORSET AND PURBECK LTD
(A Company Limited by Guarantee)

DIRECTORS' REPORT AND UNAUDITED ACCOUNTS
FOR THE YEAR ENDED 31ST MARCH 2022

COMPANY NUMBER 3510199 (ENGLAND AND WALES)
REGISTERED CHARITY NUMBER 1068414

CITIZENS ADVICE IN EAST DORSET AND PURBECK
(A Company Limited by Guarantee)

CONTENTS

	Page
Company Information	1
Trustee Information	1
Trustees Report	2 to 7
Report of the Independent Examiner	8
Statement of Financial Activities	9
Balance Sheet	10
Cash Flow Statement	11
Notes to the Accounts	12 to 23

TRUSTEE'S REPORT FOR THE YEAR ENDED 31ST MARCH 2022

The Trustees present their Report and unaudited Financial Statements for the year ended 31 March 2022. The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Working Name: Citizens Advice in East Dorset and Purbeck

Charity Number: 1068414

Company Number: 3510199 (England and Wales)

Registered Office: Mill Lane, Wareham, Dorset. BH20 4RA

Independent Examiner: J. Richardson ACA FCCA DCHA
Ward Goodman
4 Cedar Park, Cobham Road, Ferndown Industrial Estate, Wimborne. BH21 7SF

Bankers: Lloyds Bank Plc.
3, South Street, Wareham, Dorset BH20 4LX

Website: <https://edpcitizensadvice.org.uk/>

TRUSTEES

The directors of the charitable company (the charity) are its Trustees for the purpose of charity law and throughout the report are collectively referred to as the Trustees.

Trustees:	Ginette Boyd	2nd October 2019
	Alan Breakwell (Chair)	1st April 2021
	Carol Chedgy	30th June 2021
	Michelle Fuller	1st June 2021
	Richard Holman	26th September 2013
	Barbara Manuel	1st April 2021
	Christopher Morle	1st April 2021
	Stephen Parker (Treasurer)	26th September 2012 / Re appointed as Treasurer 16th December 2020
	Ashley Rowlands	1st April 2021
	John Rynne	1st April 2021
	Timothy Smith	30th September 2015
	Beryl Ezzard (representative)	Left 1st April 2021
	Chris Moreton (representative)	Left 1st April 2021
	Bill Pipe (representative)	Left 1st April 2021

Secretary: Richard Holman (Company Secretary)

Manager: Helen Goldsack

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

Citizens Advice in East Dorset & Purbeck is a company limited by guarantee and governed by its Memorandum and Articles of Association. Initially operating as an outreach from Poole Citizens Advice separate charitable status was obtained in 1998 when it was established as a separate legal body and registered as an independent member of national citizens advice. On the 1st April 2021 Purbeck Citizens Advice merged with East Dorset Citizens Advice, creating Citizens Advice in East Dorset & Purbeck. The members of the company who are its directors undertake to contribute such amount as may be required (not exceeding £1) to the company's assets if it should be wound up, for payment of the company's debts and liabilities.

Recruitment, Appointment of Trustees

The Trustees comprise the current members of the charity who are re-elected by rotation at each Annual General Meeting. Trustees can co-opt members during the year and seek confirmation at the AGM. When considering co-option regard is given to a balance of skills to ensure that the Trustees have as wide a knowledge base as possible.

Trustee Induction and Training

Newly appointed Trustees are provided with a comprehensive induction to Citizens Advice as well as being briefed on their legal obligations under Charity and Company law, the Charity Commission guidance on public benefit, the content of the Memorandum and Articles of Association, previous Trustees' minutes, the Business Plan, the Budget and recent financial performance of the Charity. They will also meet the Manager, and other employees/volunteers and visit the offices. Trustees have the opportunity to attend appropriate training events where these will benefit in carrying out their role as well as carrying out GDPR training annually.

Organisation

Citizen Advice in East Dorset & Purbeck is governed by its Board of Directors (who are also the trustees) who are responsible for setting the strategic direction of the organisation and its policies. The Board carries ultimate responsibility for the conduct of the charity in ensuring it meets its legal and contractual obligations. The Board meets quarterly with formal agenda and minutes recorded. Staff members and a volunteer representative are invited to attend the Board meetings to support the work of the Trustees. The service is managed on behalf of the Trustees by the Chief Officer through a formal scheme of delegation.

As at March 2022 the charity had 32 paid staff. The charity received help and support in the form of voluntary assistance in advising the public and administering the charity with 54 volunteers, including 11 trustees, contributed approximately 16,848 hours of work to the local Citizens Advice during the year. We estimate the annual value of this support at £307,234.

Related Parties

The Local Office is a member of 'Citizens Advice', the operating name of The National Association of Citizens Advice Bureaux. The membership scheme provides a formally audited framework for standards of information, advice, and casework management as well as monitoring progress against these standards. Operating policies are independently determined by the Board in order to fulfil its charitable objects and comply with the national membership requirements.

The Local Office is a member of 'Citizens Advice in Dorset' (CAiD), a formal partnership of the three Local Offices in Dorset. The partnership exists to further the aims and objectives of the Bureaux, to share best practice, to collaborate on tenders and contracts, to raise funds for services where appropriate and to speak with one voice.

The charity also co-operates and liaises with a number of other advisory services, local charities, and social services departments on behalf of clients. Where one of the trustees holds the position of trustee/director of another charity they may be involved in discussions regarding that other charity but not in the ultimate decision-making process.

Pay Policy

The Trustees give of their time freely and receive no remuneration and details of any Trustees expenses are disclosed in note 17 to the accounts.

The pay of the paid staff is reviewed annually at the time the annual budget is being considered. The factors considered are inflation, pay levels locally, pay settlements in local government and most importantly the ability to pay. The pay levels for the senior staff were set in line with similar posts elsewhere, local market rates and importantly what can be afforded.

Risk Management

The Trustees are aware of the risks the business faces each financial year when preparing and updating the business plan and, through the board meetings review progress to ensure that any risks are minimised. The principal risks are:

- Reduction in income through the short-term nature of Government grants and the financial pressures on local authorities.
- Reputational risk from inaccurate or inappropriate advice.
- A lack of suitably trained staff and volunteers.

Working with Citizens Advice and other Local Offices, Citizens Advice in East Dorset & Purbeck has developed systems to monitor and control these risks to mitigate any impact that they may have on the future.

Public Benefit

The Trustees have given due regard to public benefit when planning the charity's activities, in accordance with the Charity Commission's Guidance on Public Benefit. The Trustee's report sets out our activities, achievements, and performance during the year, which are directly related to the objects and purposes for which the charity exists. The charity achieves its principal objects and purposes through the provision of advice services for the benefit of citizens of the former East Dorset and Purbeck District Council areas. These benefits are directly related to the aims of the charity and are fully compliant with the Charity Commission Principles on Public Benefit.

OBJECTIVES OF THE CHARITY

The main objective of the charity is to provide free, confidential, impartial advice to everyone regardless of race/gender, sexuality or disability for the benefit of the citizens of the former East Dorset and Purbeck District Council areas which, following the 1st April 2019 local government reorganisation, are now part of the new Dorset Council. The advice is independent, and the service aims to provide the advice people need for the problems that they face, and to improve the policies and practices that affect people's lives. In the provision of this service, significant reliance is placed upon unpaid volunteers.

PRINCIPAL ACTIVITIES, ACHIEVEMENTS AND PERFORMANCE

The primary objective of the organisation is to provide an efficient and effective information and advice service that is accessible to members of the public and responsive to changes in local circumstance.

Its activities ('the service') are provided through a combination of paid staff and volunteers. Volunteers are the predominant providers of reception and the information and advice to the public, whilst supervision of the advice, administration and operational management is performed by a combination of volunteers and paid staff.

It was on the 1st April 2021 that East Dorset Citizen's Advice and Purbeck Citizen's Advice merged. Bringing together the two organisations during the pandemic and in the face of a cost of living crisis has been challenging. The events of the last two years have meant that we've been responding to an ongoing crisis that nobody could have predicted in terms of scale and impact.

PRINCIPAL ACTIVITIES, ACHIEVEMENTS AND PERFORMANCE CONTINUED

There were some noticeable changes for our clients over the year, with an increased number of people living on a very low income and needing help with money problems, rent arrears, and making benefit claims. Towards the end of the year the Cost-of-Living Crisis began to unfold and we saw many more people turning to us for advice as they were struggling to afford their heating and food bills. With energy bills rising again in April 22, pulling around two million people into fuel poverty overnight, we were most worried about those on the lowest incomes. Our advisers are seeing people face desperate choices between heating and eating. The scale of this crisis is unlike anything we've seen before, even in the pandemic. Strikingly, we are helping more people with crisis support like food bank referrals.

Our business plan commits us to a set of service objectives aimed at meeting the diverse needs of our community. These ensure that we focus on providing accessible advice for everyone alongside targeted interventions for the most vulnerable.

An important aspect of our community service is the provision of general advice (covering a wide range of topics) that is easily accessed by phone, email or in person. It is vital that everyone can engage with help when they need it because if people's problems are not resolved their health, well-being and finances suffer. What is especially important about this service is the fact that we offer immediate assistance when needed and follow-on specialist help for those with complex problems including financial distress.

Often clients present in the general advice service with several interlinked problems (employment dispute leading to loss of income causing rent arrears). We offer these clients additional help through our specialist caseworkers.

The range of projects we ran last year enabled us to engage more effectively with vulnerable clients. This work would not have been possible without the generosity of our funders whose grants covered the costs of specialist caseworkers who offered individualised services that were responsive to clients' circumstances and support needs.

Our extensive project work around energy has continued to develop over the last year. The Dorset Energy Unit reached more people than ever and has played a key role in tackling fuel poverty in Dorset. Using reliable local data from our Casebook recording system, we have supplied evidence to local MPs, Councillors, and other decision makers. In particular, we have campaigned for more targeted support which addresses the cost-of-living crisis. Another of our campaigns involved seeking the most effective and efficient support via the benefits system. We are pleased to see a move in that direction over the last year and the evidence of Dorset residents has played a role in effecting this change.

As an organisation we are committed to working with other agencies. In doing so, we are able to extend access to our services through other agencies' client contacts. Over the year we have worked closely with the Local Citizens Advice organisations in Dorset on a number of initiatives exploring opportunities for greater joint working. One aspect of this work has been an extension to the agreement to provide grant administration support for Citizens Advice Bournemouth, Christchurch & Poole. We also work collaboratively with Bridport and Central Dorset Citizens Advice through the Dorset Employment Unit and the Litigants in Person project.

We have partnered with The Purbeck Youth & Community Foundation, sharing use of their mobile unit to develop the 'Energy Bus'. The bus has enabled our advisers to get out in the local community to ensure that people are aware of the support that they may be eligible for, and to offer appointments to those who need more detailed advice.

We processed Surviving Winter grants on behalf of Dorset Community Foundation and supported Dorset Council to administer the Household Support Fund.

Our greatest asset is our people, volunteers, staff and trustees. The people that make up our team have shown tremendous energy and resilience.

- supported (Wellness programme, flexible and hybrid working)
- well equipped (cloud-based office and phone systems, new website and intranet)
- actively involved in shaping the future of the service (Away Day and Business Plan consultation).

We are a volunteer-based service, and their dedication and commitment has remained whilst coping with the challenges that have arisen for us all. Their collective effort has allowed Citizens Advice to reach many more clients than it would have done without them.

A significant amount of time was spent working closely with the other local offices through CAiD to ensure that Citizens Advice in Dorset continues to speak with one voice. CAiD on behalf of the local offices was successful in winning the Dorset Council Advice, Guidance, and Information Services contract which started in October 2021 for an initial 3 years. The first review meeting with Dorset Council has been held and was very positive.

CAiD has reviewed the funding to each LCA from the Dorset Council contract. In determining the allocation, the criteria set out in the contract was used offering a holistic service for all Dorset residents, as well as targeting support where it is most needed. The revised funding formula which benefits the Bureau will operate from October 2022. CAiD has also reviewed the funding to each LCA to reflect the input from each LCA into the efficient running of CAiD which is a big step forward.

PRINCIPAL ACTIVITIES, ACHIEVEMENTS AND PERFORMANCE CONTINUED

Year 3 of our annual Leadership Self-Assessment was conducted by NCA. The result was excellent with top scores in all areas a wonderful achievement.

A significant proportion of our income comes from Dorset Council, Parish and Town Councils as well as other organisations, and a thank you to them for their continuing support.

The Trustees are very pleased that the high level of support for the community has been maintained with the challenges the service has faced and it is a very big thank you to all the staff and volunteers involved. We look forward together to addressing the challenges that the future will bring.

The Trustees would like to take this opportunity of thanking all the staff, and volunteers who have worked so hard during this exceptional year to help ensure that the CAB remains a sustainable body.

FINANCIAL REVIEW

The accounts for the year ended 31st March 2022 show a surplus of £31,668.

In looking at this surplus and how it compares to the last financial year it is necessary to step back and understand the changes to the accounts which underpin the 2021/22 accounts. There are two main changes to the accounts, the impact of the merger between East Dorset and Purbeck and the revised treatment of agency income and spending.

The two bureaux formally merged on the 1 April 2021. The accounts for 2021/22 show the figures for the new, combined bureau. In order to have usable comparatives the accounts for the two bureau have also been combined for 2020/21. In undertaking this exercise transaction made between the two bureau, affecting both the SOFA and Balance Sheet have been netted off. Details of the combined accounts for 2020/21 are set out in accounts note 3.

The 2021/22 accounts include an adjustment to the treatment of agency income and expenditure arising from contracts/grants entered into in this financial year. The bureau administers the funds of another entity as its agent but without control over where these funds are applied. The bureau has acted as agent for three principals, Dorset Council (Charis grant payments), Bournemouth, Christchurch and Poole Council (Charis grant payments) and Dorset Community Fund (individual energy grants) and the details are set out in accounts note 4.

The surplus of £31,668 is a reduction of £32,872 compared to the combined surplus in 2020/21 of £64,540. Income from charitable activities have decreased by £341,922 whilst income from other sources including donations and fundraising has increased by £11,248. By comparison staff costs have increased by £124,089 and governance costs decreased by £9,491 whilst spending on premises has fallen by £3,430, operational costs by £20,349 and payment to third parties by £388,626. Unfortunately, direct comparisons are complicated by the consolidation of the 2020/21 accounts with the two bureau basing their income and spending analysis on slightly different charts of account.

The bureau has continued its successful role in energy advice and support. The bureau was successful in bidding for a number of energy based grants including BES Network (£3,500), BES Regional Lead (£12,975), Energy Advice Programme (£6,000) and Carbon Monoxide Advice (£13,380). The 2021/22 accounts also contain a full year delivery of the Fighting Fuel Poverty project with income of £174,468.

The core grant funding provided by Dorset Council has undergone substantial change in 2021/22. For the first six months income was based on the pre-reorganisation grant funding. This funding model was replaced in October 2021 with the Dorset Council Advice, Guidance, and Information Services contract, a three year contract successful bid for by CAiD and the three Dorset bureaux. Initially the financial impact of the change in contract arrangements is limited to £7,000 per year, a reduction made by Dorset Council pending the completion of lease negotiations over the Wimborne office. A new funding formula will be brought in by CAiD from the 1 October 2022. The new Dorset Council contract income is now treated as restrictive funding although in practice all bureau spending is eligible to be charged against this income.

The bureau continues to help Dorset Council and Bournemouth, Christchurch and Poole Council deliver post-covid funding support to individuals. Income of £50,200 was generated from the fees paid by the two Councils for this support. The payment of funds to individuals has been treated as agency payments.

Investment policy

Income is received on an annual basis through grants, donations, charitable activities and other sources and the Bureau budgets to expend all anticipated income, except for retaining a prudent amount in reserves each year. It has no permanent endowment and provides capital expenditure within the budget or through designated funds. Consequently, the board does not consider that it is prudent to invest income for a longer term. The investment policy is, therefore, to retain funds as cash and place them on deposit at the best rate obtainable.

Reserves Policy

The Board, having reviewed the financial position and the risk assessment believes it is both necessary and appropriate to establish general and designated reserves to ensure compliance with its obligation to act prudently, be able to meet all financial commitments and maintain client services that may lose funding, for a sufficient period to find alternative sources of income. The level of reserves is monitored by the Board and the appropriate level of reserves is reviewed as part of the annual budget process.

The level of reserves was considered by Finance Sub-Committee on the 19th July 2022. Due to the positive financial outcome in 2021/22 it has not proved necessary to apply any of the designated reserve balances as planned for in the approved revenue budget apart from the lease improvement contribution of £1,000.

A new designated reserve has been established to support the development of energy advice. This is a growing area of advice support and the bureau currently has a leading role within Dorset. However, the main energy grant finishes on the 30 June 2022 and it was considered appropriate to hold a dedicated reserve to support any transition between project funding. To fund this new reserve £19,380 has been transferred from two energy projects that had achieved their delivery targets in 2021/22.

Restricted reserves have increased by £5,238 to £39,293. The treatment of grant income that is received in advance has been amended so that this funding is now shown as a reserve balance rather than a year end balance sheet adjustment. The opportunity has also been taken to transfer the outstanding balance of £10,553 on a number of completed projects to the General Reserve. A total of £11,307 was transferred from the unrestricted reserve to ensure project reserves were balanced to zero for projects that were completed by the 31 March 2022.

At 31st March 2022 the charity's "closure" reserve was £73,467, a figure unchanged from the previous years closing balance. This reserve will be reviewed in 2022/23 to ensure that this is the appropriate reserve level for the new bureau.

The unrestricted reserve balance is £232,531 at the 31 March 2022, an increase of £8,050 on the opening balance. This reserve will continue to be reviewed in 2022/23 and will reflect the need to hold adequate balances to manage the cash flow of the new bureau, an important issue as funders are increasingly reticent to fund projects in advance and the impact of the inflation on the operation of the bureau. (Please see note 14 to the accounts for a detailed split of the reserves held by the Bureau.)

The financial out-turn reflects the effective financial management of the bureau. The bureau has built up substantial financial reserves and it is planning to apply some of this funding in 2022/23 to help deliver new and improved services and to develop the potential of the new merged bureau.

Plans for Future Periods

Looking forward to 2022/23 once again the only certainty is uncertainty.

Whilst the immediate challenges to the bureau created through the integration of the East Dorset and Purbeck offices have been addressed there will continue to be emerging issues. The main danger to the new bureau is the potential uncertainty created in the minds of staff and volunteers by the merger and the diversion of management resources into merger related activities. This uncertainty is increased by the need to reopen and reconfigure services following the Covid lockdowns and the need to respond to the delivery requirements of the new Dorset Council advice contract. Maintaining and developing a valued and committed workforce is the number one priority, especially in a challenging employment marketplace and at a time when we are searching for new funding sources.

The full impact of the pandemic, and how the bureau responds to the needs of the community post pandemic, is still unclear. The most immediate impact has been the expansion of remote advice channels. These expanded remote services were needed with the effective closure of the bureau offices and community buildings to clients and the limited ability to deliver face to face outreach work in the community. Like most sectors of the community we are on a steep learning curve over the development of remote services based on telephone and internet channels. Staff and volunteers have learnt new skills and required new resources to enable effective home working. The new ways of working will become a new normal but with the relaxation of Covid regulations a return to a traditional, face to face service, is expected from our clients. Providing clients with more ways to access our services through a hybrid system that offers both face to face and remote access services will place greater demands on the finances of the bureau and pressures on staff and volunteers although many will welcome a return to the social interaction that an office based face to face service provides.

The bureau is trying to prepare for this pressure by strengthening specific advice areas such as employment, housing and energy advice and helping develop more strategic working arrangements across the Council area with the other Dorset bureau and community partners. Future investment will be needed to maintain and develop IT systems and remote access portals such as the bureau's web site.

On top of these structural and organisation issues has been laid the impact of national and international pressures. Political and economic uncertainty, manifesting itself through a cost of living crisis with high inflation and increasing pressure on household incomes, especially for those least able to afford it, will inevitably place further pressure on our advice service. These pressures will occur at a time of reduced funding with a number of previously available project funding either being reduced or finishing entirely. Inflationary pressures will also impact directly on the bureau with increased staffing and operational costs but at a time of fixed grant funding.

The bureau continues to be well placed financially and operationally to confront these pressures, strong balances that are realistic and appropriate for the challenges ahead. The pressures anticipated for future years are reflected in the bureau's budget which for 2022/23 projects a funding deficit of £94,512 and the use of reserves funding from both designated and general reserves to help maintain and develop services. It is anticipated that this deficit will be reduced as new funding is identified and obtained during the year.

Statement of trustees' responsibilities

The Trustees (who are also directors of Citizen's Advice in East Dorset & Purbeck 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).

Company law requires the trustees to prepare financial statements for each financial year, which 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 the income and expenditure, of the charitable company for the year. In preparing these financial statements, 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 financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company 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 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 covering the preparation and dissemination of financial statements may differ from legislation on other jurisdictions.

Small Company Provisions

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

The Trustees' Annual Report is approved by the Trustees in their capacity as directors and signed on their behalf:



Richard Holman
Company Secretary

Date.....1/11/2022

**Independent Examiner's Report to the Trustees of
Citizens Advice in East Dorset and Purbeck**

Independent examiner's report to the trustees of Citizens Advice in East Dorset and Purbeck ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 March 2022.

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

Since your charity's gross income exceeded £250,000 your examiner must be a member of a listed body. I can confirm that I am qualified to undertake the examination because I am a registered member of ICAEW 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:

- 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.



J. Richardson ACA FCCA DCHA
Ward Goodman
4 Cedar Park
Cobham Road
Ferndown Industrial Estate
Wimborne
Dorset
BH21 7SF

Date: 21st November 2022

STATEMENT OF FINANCIAL ACTIVITIES (INCLUDING INCOME AND EXPENDITURE ACCOUNT)
FOR THE YEAR ENDED 31ST MARCH 2022

	Notes	Unrestricted Funds £	Designated Reserves £	Restricted Funds £	Total 31.03.22 £	Total 31.03.21 £
Incoming Resources:						
from generated funds						
Voluntary income	5	19,124	0	0	19,124	7,389
Investment income	6	792	0	0	792	1,279
Charitable activities	7	177,315	0	639,777	817,092	1,159,014
Total Incoming Resources		197,231	0	639,777	837,008	1,167,682
Resources Expended:						
Direct Charitable Expenditure						
Charitable activities	8	186,188	1,000	615,913	803,101	1,091,412
Governance costs	9	2,239	0	0	2,239	11,730
Total Resources Expended		188,427	1,000	615,913	805,340	1,103,142
Net (outgoing)/incoming resources before transfers		8,804	(1,000)	23,864	31,668	64,540
Transfers between funds	14	(754)	19,380	(18,626)	0	0
Net Income for the year		8,050	18,380	5,238	31,668	64,540
Reconciliation						
Balances brought forward		224,481	169,559	34,055	428,095	363,555
Balances carried forward	14	232,531	187,939	39,293	459,763	428,095

The notes on pages 12 to 23 form part of these accounts

BALANCE SHEET
AS AT 31ST MARCH 2022

	<u>Notes</u>	<u>31.03.22</u> £	<u>31.03.21</u> £
Fixed Assets			
Lease Improvements		4,000	5,000
Current Assets			
Debtors and prepayments	12	75,561	70,583
Cash at bank and in hand		<u>469,682</u>	<u>488,592</u>
		549,243	564,175
Current Liabilities			
Creditors: amounts falling due within one year	13	(89,480)	(136,080)
Total assets less current liabilities		<u>459,763</u>	<u>428,095</u>
Funds of the Charity			
Unrestricted reserves	14	232,531	224,481
Designated reserves	14.2	187,939	169,559
Restricted reserves	14.3	39,293	34,055
		<u>459,763</u>	<u>428,095</u>

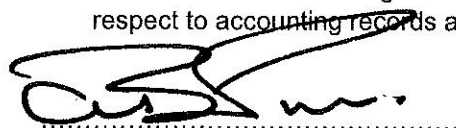
The notes on pages 12 to 23 form part of these accounts

For the financial year in question the charitable company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies

These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime and in accordance with the Financial Reporting Standard for Smaller Entities (effective April 2008)

Directors' responsibilities:

- * The members have not required the company to obtain an audit of its accounts for the year in question in accordance with section 476 of the Companies Act 2006
- * The directors acknowledge their responsibilities for complying with the requirements of the act with respect to accounting records and the preparation of accounts



Alan Breakwell
Chair

25/10/22 (Date)

CASH FLOW STATEMENT
AS AT 31ST MARCH 2022

	<u>Notes</u>	<u>31.03.22</u> <u>£</u>	<u>31.03.21</u> <u>£</u>
Cash flow from operating activities			
Net income/(expenditure)		31,668	64,540
Adjustment to cash flow from non-cash items			
Lease Improvement depreciation		1,000	1,000
Net Cash from Operating activities		<u>32,668</u>	<u>65,540</u>
Working Capital adjustment			
Decrease/(increase) in debtors		(4,978)	(37,726)
Increase/(decrease) in creditors		(46,600)	18,388
Increase in Cash		<u>(18,910)</u>	<u>46,202</u>
Cash & Cash equivalents 1 April		488,592	442,390
Cash & Cash equivalents 31 March		<u><u>469,682</u></u>	<u><u>488,592</u></u>

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

The notes on pages 12 to 23 form part of these accounts

NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31ST MARCH 2022

1 Accounting policies

- 1.1 Basis of preparation:** The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1st January 2015) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) and the Companies Act 2006.

Citizens Advice in East Dorset & Purbeck 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 note(s)

Citizens Advice in East Dorset & Purbeck is a private charitable company, limited by guarantee and incorporated in England and Wales. The address of the registered office can be found in the charity information on page 1 of these financial statements.

- 1.2 Fixed Assets:** Assets costing less than £2,000 are written off in the year of purchase. Assets costing £2,000 or more are capitalised as Tangible Fixed Assets and are carried forward in the Balance Sheet at cost, net of depreciation and any provision for impairment. The assets are depreciated over their estimated lives on a straight line basis as follows:-

Lease Improvements	10%
--------------------	-----

A full year's depreciation is charged in the year of acquisition.

A review for impairment of a fixed asset is carried out if events or changes in circumstances indicate that the carrying value of the asset may not be recoverable. Shortfalls between the carrying value of the fixed asset and its recoverable amount are recognised as impairments. Impairment losses are recognised in the Statement of Financial Activities.

- 1.3 Income:** Grant Income, is recognised when it is received. Donations are recognised as they are received. Legacies are recognised when receivable and when there is certainty of entitlement, and the amount can be quantified reliably.
- 1.4 Interest Receivable:** Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification on the interest paid or payable by the Bank
- 1.5 Expenditure:** Expenditure is recognised on an accruals basis as a liability is incurred and includes irrecoverable VAT.
- 1.6 Allocation of Support Costs:** Support costs are those expenses that assist the work of the charity such as back office costs, information, technology, accounting and governance. Where a support cost relates directly to a single project, it is charged against that project, otherwise all support costs are charged against the "core" activities of the bureau. At the end of the year, the project income and expenditure is reviewed and where appropriate any surplus is transferred back to general reserves as a contribution towards the project's overheads and running costs. If the project specifies a specific overhead contribution, this amount is transferred back to general reserves.
- 1.7 Operating Leases:** Where the Bureau enters into an operating lease, the rental charges are charged to the Income and Expenditure Account as they are incurred over the life of the lease.
- 1.8 Funds:** Restrictions imposed on incoming resources are recognised separately from general funds as shown in note 14. Funds set aside by Citizens Advice in East Dorset & Purbeck for specific purposes are highlighted as designated funds.
- 1.9 Debtors:** Trade and other debtors are recognised at the settlement amount due. Prepayments are valued at the amount prepaid .
- 1.10 Cash at Bank and in hand:** Cash at bank and at hand includes all funds on deposit with the bank and the petty cash floats.

NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31ST MARCH 2022

- 1.11 Creditors:** Creditors and accruals are recognised where the bureau has an obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably.
- 1.12 Financial Instruments:** The bureau only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value.
- 1.13 Pensions:** As a result of the government auto enrolment rules, the bureau set up a work place pension scheme with NEST. This is a government backed scheme which ensures the bureau meets the new pension rule requirements. Pension contributions are charged to the statement of financial activities in the period in which they are incurred.
- 1.14 Termination benefits:** Redundancy payments are amounts payable as a result of a decision by the Bureau to terminate an employee's contract before the normal retirement date or an employee's decision to accept voluntary redundancy and are charged on an accruals basis to the relevant line in the Statement of Financial Activities. Redundancy payments are calculated in accordance with statutory provisions. A settlement payment of £2,500 was made in 2021/22 following a redundancy situation.
- 1.15 Funds received as Agent:** From the 1st April 2021 where the Bureau acted as agent for external funders income received and payments made on behalf of the funder are shown under accounts note 4. The only income in the accounts relates to the support /admin fee paid by the external funder for managing the scheme/s.
- 1.16 Merger with East Dorset Citizens Advice Bureau:** Purbeck Citizens Advice merged with East Dorset Citizens Advice on the 1 April 2021. The new bureau, Citizens Advice in East Dorset & Purbeck will use the Company House and Charity Commission registration of Purbeck CA. The 2021/22 accounts present a full year transactions for the new bureau and combined figures have been prepared for the prior reporting period. The bank accounts used by East Dorset were still held in the name of East Dorset but the substance of the transactions going through the East Dorset Citizens Advice Bureau were that of activities for the new merged entity.
- 2 Preparation of Accounts:** The accounts have been prepared on a "Going Concern" basis. In the event of any major reduction in our Local Authority Grant income, that basis maybe inappropriate and a liability for staff redundancy costs maybe required in the accounts. This risk is managed through the maintenance of the designated closure reserve.

**NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31ST MARCH 2022**

3 Merger of Accounts

Analysis of SOFA components for the previous reporting period

	<u>East Dorset</u>	<u>Purbeck</u>	<u>Comparable</u>	<u>Combined</u>
	<u>2020/21</u>	<u>2020/21</u>	<u>Adjustments</u>	<u>Total</u>
	<u>£</u>	<u>£</u>	<u>£</u>	<u>£</u>
Total Income	244,291	936,479	(13,088)	1,167,682
Total Expenditure	226,514	889,716	(13,088)	1,103,142
Net Income/(expenditure)	17,777	46,763	0	64,540
Net Movement in Funds	17,777	46,763	0	64,540

Analysis of Comparable adjustments
Intra Bureau adjustments (netting off)

(13,088)
(13,088)

Analysis of net assets at date of merger

	<u>East Dorset</u>	<u>Purbeck</u>	<u>Combined</u>
	<u>2020/21</u>	<u>2020/21</u>	<u>Total</u>
	<u>£</u>	<u>£</u>	<u>£</u>
Net assets	173,117	254,978	428,095
Represented by:			
Unrestricted funds	123,343	101,138	224,481
Designated Funds	37,559	132,000	169,559
Restricted Funds	12,215	21,840	34,055
Total Funds	173,117	254,978	428,095

4 Funds Received as agent

During the year the charity received funds of £470,000 acting as agents for external funders. Total payments of £405,800 were made against these funds with the balance of funds carried forward at the end of the year shown as a Creditor

	<u>2021/22</u>
	<u>£</u>
Dorset Council Charis funding	100,000
Bournemouth, Christchurch & Poole Charis funding	300,000
CITA Charis funding	0
Dorset Community Foundation energy grants	70,000
	470,000
Payments Made	
Dorset Council Charis funding	55,000
Bournemouth, Christchurch & Poole Charis funding	300,000
CITA Charis funding	0
Dorset Community Foundation energy grants	50,800
	405,800
Agents Funds carried forward by Bureau	64,200

5 Voluntary income

	<u>Unrestricted</u>	<u>Restricted</u>	<u>Total</u>	<u>Total</u>
	<u>Fund</u>	<u>Funds</u>	<u>31.03.22</u>	<u>31.03.21</u>
	<u>£</u>	<u>£</u>	<u>£</u>	<u>£</u>
Legacies, Donations(net) etc	7,539	0	7,539	7,285
Fundraising and other income	11,585	0	11,585	104
	19,124	0	19,124	7,389

6 Investment income

Bank and other Interest	792	0	792	1,279
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**NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31ST MARCH 2022**

	<u>Unrestricted</u>	<u>Restricted</u>	<u>Total</u>	<u>Total</u>
	<u>Fund</u>	<u>Funds</u>	<u>31.03.22</u>	<u>31.03.21</u>
	<u>31.03.22</u>	<u>31.03.22</u>	<u>£</u>	<u>£</u>
7 Incoming resources in furtherance of the charities objectives				
Access to Justice	0	16,776	16,776	4,569
Awards for All	0	2,500	2,500	7,500
Broadband Improvements (CiTA)	0	0	0	437
BEIS Remote Working (CiTA)	0	0	0	7,150
Big Energy Saving Week (BESW)	0	0	0	2,000
Big Energy Saving Network (BESN)	0	3,659	3,659	14,000
Big Energy Saving Network - Regional Lead (BESN)	0	12,975	12,975	12,975
Citizens Advice in Dorset	15,500	0	15,500	9,335
CiTA - IT Equipment	0	0	0	13,360
CiTA - Softphones	0	0	0	1,300
CiTA - Carbon Monoxide	0	13,380	13,380	0
Covid Support - Advice Service (DCF)	0	0	0	12,000
Covid Support - Energy Vouchers (EST)	0	0	0	19,088
Debt Relief Order	0	26	26	179
Debt Advisor - MaPS (CiTA)	0	82,871	82,871	0
Debt Trainee - MaPS (CiTA)	0	1,851	1,851	37,718
Dorset Council Advice Contract	0	79,080	79,080	0
Dorset Community Foundation	0	0	0	13,000
Dorset Community Grant	0	0	0	1,000
Energy Advice Programme (CiTA)	0	6,000	6,000	21,600
Fighting Fuel Poverty (EST)	0	174,468	174,468	157,337
Help to Claim (CiTA)	0	36,124	36,124	50,627
Henry Smith	0	62,250	62,250	12,400
Homelessness Reduction (DC)	0	3,805	3,805	7,610
Homeless Project (PDC)	0	0	0	9,780
Hosting Fees	0	0	0	679
Income Maximisation (DC)	0	16,099	16,099	9,541
Inclusivity Project	0	16,812	16,812	0
Keeping Warm for Less	0	4,932	4,932	23,739
Lloyds Bid	0	0	0	0
Lytchett Matravers Parish Council	0	9,260	9,260	4,630
Macmillan	0	21,600	21,600	21,600
Nationwide	0	25,000	25,000	25,000
NEA High 5 Award	0	500	500	500
Post code Employment	0	2,715	2,715	0
Primary Health Care Trusts	0	0	0	6,120
Priority Services Register	0	0	0	(3,855)
Quartet	0	0	0	2,857
Scam Action	100	0	100	0
Single Point of Access	0	0	0	15,000
Surviving Winter Grants Fees	1,690	0	1,690	865
Surviving Winter Grants	0	11,200	11,200	34,600
Talbot Village Trust	0	0	0	15,000
Valentine Trust - Communication	0	5,000	5,000	10,000
Valentine Trust - Employment	0	4,167	4,167	5,833
Valentine Trust - Home visits	0	20,000	20,000	5,000
Wessex Water	0	6,727	6,727	5,400
Household Support Fees (BCP)	34,200	0	34,200	15,000
Household Support Grants (BCP)	0	0	0	140,000
Household Support Fees (DC)	16,000	0	16,000	40,000
Household Support Grants (DC)	0	0	0	182,940
Dorset Council Grant	78,775	0	78,775	157,550
Parish Council Grants	31,050	0	31,050	26,050
	<u>177,315</u>	<u>639,777</u>	<u>817,092</u>	<u>1,159,014</u>

* "Help in Kind" - Swanage, Lytchett Minister and Upton Town Council also provide "help in kind" in the form of room hire, telephone and photocopying services. This arrangement is mutually beneficial to all parties as it helps the bureau to provide additional Outreach services. It also enables the other organisations to further their aims and objectives. By working in partnerships and involving others in the process, the bureau can respond more effectively to the range of problems and issues faced by local people.

* **Volunteers** - The volunteers are vital to the way the bureau delivers its service, enabling the bureau to reach many more people than if it were purely staff run. The volunteers advise, assist in the administration of the bureau, help with fundraising and campaigns. In accordance with FRS 102 and the Charities SORP (FRS 102), the economic contribution of general volunteers is not recognised in the accounts

CITIZENS ADVICE IN EAST DORSET AND PURBECK
(A Company Limited by Guarantee)
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31ST MARCH 2022

	General Bureau Work	Designated Reserves	Access to Justice	Battens Training	BES Network	BES Network (Reo Lead)	Debt Advisor MaPS	Dorset Advice Contract	Fighting Fuel Poverty	Help 2 Claim (CITA)	Henry Smith	Homeless Reduction (Dorset)	Income Max (Dorset)	Inclusivity Project (Dorset)	Keeping Warm for Less	Lychett Matravers	Macmillan
8 Charitable activities																	
8.1 Staff																	
Salaries & Pensions (Note 8)	123,236	0	13,399	202	0	13,204	79,042	73,257	140,082	35,822	51,909	5,250	14,867	4,958	7,320	4,645	21,258
Other Staff Costs	3,634	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Recruitment Costs	492	0	0	0	0	0	0	0	858	0	78	0	0	0	0	0	0
Travelling	1,213	0	0	0	0	36	0	0	258	0	168	367	0	0	0	0	268
Training	0	0	0	46	0	0	0	0	0	0	0	0	0	0	0	0	0
Employment Insurance	565	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Home Working Allowance	1,131	0	123	2	0	121	725	672	1,285	327	476	48	136	45	67	43	195
	130,271	0	13,522	250	0	13,361	79,767	73,929	142,483	35,949	52,631	5,665	15,003	5,003	7,387	4,688	21,721
8.2 Premises																	
Rent	(2,254)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Premises Costs	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Rent Premium depreciation	0	1,000	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Repairs	2,679	0	0	0	0	0	515	0	912	229	0	0	0	0	0	0	0
Insurance	2,388	0	0	0	0	0	532	383	944	237	0	0	0	0	0	0	0
Power, rates & water	7,800	0	0	0	0	0	657	0	1,164	292	0	0	0	0	0	0	0
Cleaning & waste	1,319	0	0	0	0	0	254	0	449	113	0	0	0	0	0	0	0
	11,932	1,000	0	0	0	0	1,958	383	3,469	871	0	0	0	0	0	0	0
8.3 Operations																	
Office Costs																	
Telephone	1,914	0	154	2	0	151	907	841	1,608	409	596	61	171	57	84	52	244
Print, stationery & postage	1,500	0	205	0	0	0	295	0	173	132	0	0	0	0	0	0	19
Equipment, IT & Licences	11,989	0	1,512	0	0	0	2,180	488	1,276	973	0	0	0	0	0	0	0
Photocopier hire	1,131	0	147	0	0	0	212	0	124	95	0	0	0	0	0	0	0
CitA	353	0	458	0	0	0	660	3,418	386	295	0	0	0	0	0	0	0
Refreshments	66	0	4	0	0	0	6	0	3	3	0	0	0	0	0	0	0
Subscriptions	1,447	0	181	0	0	0	261	41	152	116	0	0	0	0	0	0	0
Publications	1,382	0	168	0	0	0	242	0	141	108	0	0	0	0	0	0	0
Marketing & Publicity	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Payroll & Admin of Pensions	975	0	118	0	0	0	171	0	100	76	0	0	0	0	0	0	0
Professional Fees	9,523	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Seconded Staff	0	0	0	0	3,813	0	0	0	2,634	0	0	0	0	0	(237)	0	0
Admin & Referral	7,332	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
R&C (including CAID contribution)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Website	2,956	0	359	0	0	0	517	0	303	231	0	0	0	0	0	0	0
Sundries & fundraising	3,417	0	65	0	0	0	93	0	54	42	0	0	0	0	0	0	0
	43,985	0	3,371	2	3,813	151	5,544	4,768	6,954	2,480	596	61	171	57	(153)	52	263
8.4 Payment to Third Parties																	
Payment of Cost of Living Grants	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Payment of Winter Fuel Grants	0	0	0	0	0	0	0	0	23,600	0	0	0	0	0	0	0	0
	0	0	0	0	0	0	0	0	23,600	0	0	0	0	0	0	0	0
	186,188	1,000	16,893	252	3,813	13,512	87,269	79,080	176,506	39,300	53,227	5,726	15,174	5,060	7,234	4,740	21,964
9. Governance Costs																	
Annual report & A.G.M.	20	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Trustee Insurance	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Miscellaneous	23	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Independent Examiner's Fee	2,196	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	2,239	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0

CITIZENS ADVICE IN EAST DORSET AND PURBECK
(A Company Limited by Guarantee)
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31ST MARCH 2022

Nationwide	NEA High 5 Award	Post Code Employment	Talbot Village Trust	Surviving Winter	Valentine Trust (Employment)	Valentine Trust (Home Visits)	Valentine Trust Communication	Wessex Water	Restricted		Total 31.03.22	Total 31.03.21
									£	£		
8 Charitable activities												
8.1 Staff												
Salaries & Pensions (Note 8)	854	2,692	7,085	0	8,279	11,224	8,598	7,137	536,686		659,922	540,138
Other Staff Costs	0	0	0	0	0	0	0	0	3,634		3,634	3,236
Recruitment Costs	0	0	0	0	0	0	0	0	492		492	180
Travelling	43	0	0	0	109	0	0	0	1,630		2,843	845
Training	204	0	910	0	0	112	0	0	2,065		2,065	2,457
Employment Insurance	0	0	0	0	0	0	0	0	0		565	0
Home Working Allowance	237	8	65	0	76	102	79	66	4,923		6,054	4,630
	905	2,717	8,060	0	8,355	11,547	8,677	7,203	545,304		675,575	551,486
8.2 Premises												
Rent	0	0	0	0	0	0	0	0	0		(2,254)	3,010
Premises Costs	0	0	0	0	0	0	0	0	0		0	15,246
Rent Premium depreciation	0	0	0	0	0	0	0	0	0		1,000	1,000
Repairs	0	0	0	0	0	0	0	0	1,656		4,335	138
Insurance	0	0	0	0	0	0	0	0	2,096		4,484	1,050
Power, rates & water	0	0	0	0	0	0	0	0	2,113		9,913	2,317
Cleaning & waste	0	0	0	0	0	0	0	0	816		2,135	282
	0	0	0	0	0	0	0	0	6,681		19,613	23,043
8.3 Operations												
Office Costs												
Telephone	296	10	81	0	95	129	98	82	6,159		8,073	17,106
Print, stationery & postage	0	31	0	0	0	0	0	0	1,000		2,500	1,818
Equipment, IT & Licences	0	0	0	0	0	0	0	0	6,409		18,398	19,542
Photocopier hire	0	0	0	0	0	0	0	0	578		1,709	830
CitA	0	0	0	0	0	0	0	0	5,217		5,570	4,036
Refreshments	0	0	0	0	0	0	0	0	16		82	524
Subscriptions	0	0	0	0	0	0	0	0	751		2,198	968
Publications	0	0	0	0	0	0	0	0	659		2,041	445
Marketing & Publicity	0	0	0	0	0	0	0	0	0		0	750
Payroll & Admin of Pensions	0	0	0	0	0	0	0	0	465		1,440	852
Professional Fees	0	0	0	0	0	0	0	0	9,523		9,523	2,574
Seconded Staff	0	0	0	0	0	0	0	0	6,447		6,447	24,355
Admin & Referral	0	0	0	0	0	0	0	0	(237)		7,095	13,133
R&C (including CAD contribution)	0	0	0	0	0	0	0	0	0		0	0
Website	0	0	0	0	0	0	0	0	1,410		4,366	153
Sundries & fundraising	0	0	0	0	0	0	0	0	254		3,671	185
	296	186	81	0	95	129	98	82	29,128		73,113	93,457
8.4 Payment to Third Parties												
Payment of Cost of Living Grants	0	0	0	0	0	0	0	0	0		0	338,720
Payment of Winter Fuel Grants	0	0	0	11,200	0	0	0	0	34,800		34,800	84,706
	0	0	0	11,200	0	0	0	0	34,800		34,800	423,426
	26,777	1,091	8,141	11,200	8,450	11,676	8,775	7,285	615,913		803,101	1,091,412
9. Governance Costs												
Annual report & A.G.M.	0	0	0	0	0	0	0	0	0		20	0
Trustee Insurance	0	0	0	0	0	0	0	0	0		0	60
Miscellaneous	0	0	0	0	0	0	0	0	0		23	9,786
Independent Examiner's Fee	0	0	0	0	0	0	0	0	0		2,196	1,884
	0	0	0	0	0	0	0	0	0		2,239	11,730

**NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31ST MARCH 2022**

10 Staff costs

The aggregate payroll costs were as follows

	<u>31.03.22</u>	<u>31.03.21</u>
	<u>£</u>	<u>£</u>
Staff costs during the year were:		
Wages and Salaries	606,500	501,518
Social Security costs	47,325	26,678
Pension Costs	11,836	11,942
	<u>665,661</u>	<u>540,138</u>

The average number of employees during the year was 33 (2021 - 29)

No Employee received emoluments of more than £60,000

No remuneration was paid to directors in the year. No director received payment for professional or other services supplied to the bureau (2021: £nil)

The key management personnel of the bureau comprise the directors, the bureau manager and the deputy manager. The total cost of the key management personnel of the bureau were £85,327 (2021 £84,090). The figures include all the salaries and on costs paid to key management during the year including project work and responsibility payments in respect of post-merger management of Citizens Advice in East Dorset & Purbeck.

The employer's contribution to the NEST workplace pension scheme during the year was £11,836 (2021 £11,942). The basis for allocating pensions between activities is by the hours worked on each project.

11 Tangible Fixed Assets

	Lease Improvements	Total
	<u>£</u>	<u>£</u>
Cost as at 1st April 2021	10,000	10,000
Additions	0	0
Cost as at 31st March 2022	<u>10,000</u>	<u>10,000</u>
Depreciation as at 1st April 2021	5,000	5,000
Charge for the year	1,000	1,000
	<u>6,000</u>	<u>6,000</u>
Net Book value as at 1 April 2021	<u>5,000</u>	<u>5,000</u>
As at 31st March 2022	<u>4,000</u>	<u>4,000</u>

12 Debtors and prepayments

	<u>31.03.22</u>	<u>31.03.21</u>
	<u>£</u>	<u>£</u>
Accrued Income	0	163
Other Debtors	70,992	65,405
Payments in Advance	4,569	5,015
	<u>75,561</u>	<u>70,583</u>

**NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31ST MARCH 2022**

13 Creditors: amounts falling due within one year	<u>31.03.22</u>	<u>31.03.21</u>
	<u>£</u>	<u>£</u>
Taxation & Social Security	12,581	8,035
Other Creditors	76,899	53,026
Deferred Income	0	75,019
	<u>89,480</u>	<u>136,080</u>

Deferred Income Analysis

This is money received in advance for services that have not that been provided. Many of the bureau's grants are not coterminous with its accounting period. Income is included in the accounts when the income recognition criteria has been satisfied. If this criteria is not met the income is time apportioned equally over the length of the grant.

	<u>31.03.22</u>	<u>31.03.21</u>
	<u>£</u>	<u>£</u>
Balance b/fwd	75,019	85,355
Amount released to income earned from Charitable activities	(75,019)	(85,355)
Amount deferred in year	0	75,019
Balance c/fwd	<u>0</u>	<u>75,019</u>

14 Reserves	<u>General Reserve</u>	<u>Designated Reserves</u>	<u>Restricted Reserves</u>	<u>Total Reserves</u>
	<u>£</u>	<u>£</u>	<u>£</u>	<u>£</u>
Balance at 1st April 2021	224,481	169,559	34,055	428,095
Net (outgoing)/incoming resources	8,804	(1,000)	23,864	31,668
Transfers between funds	(754)	19,380	(18,626)	0
Balance at 31st March 2022	<u>232,531</u>	<u>187,939</u>	<u>39,293</u>	<u>459,763</u>

14.1 General Reserve

This reserve represents the working capital remaining for the day to day running of the Bureau's normal activities

14.2 Designated Reserves

These reserves have been set aside by the directors out of the general reserve as follows:-

	<u>31.03.21</u>	Spent in Period	Transfers between reserves	<u>31.03.22</u>
	<u>£</u>	<u>£</u>	<u>£</u>	<u>£</u>
Additional Information Technology	26,705	0	0	26,705
Lease Improvements Account	5,000	(1,000)	0	4,000
Premises Reserve Fund	8,387	0	0	8,387
Interim Project Reserve	15,000	0	0	15,000
Energy Support Fund	0	0	19,380	19,380
Closure Reserve	73,467	0	0	73,467
Service Development fund	41,000	0	0	41,000
	<u>169,559</u>	<u>(1,000)</u>	<u>19,380</u>	<u>187,939</u>

Additional Information Technology – Fund established to meet the cost of replacing and developing IT hardware and systems.

Lease Improvement account – specific reserve set up to meet the annual cost of writing off the Mill Lane capital contribution.

Premises Reserve - reserve to meet costs arising from the repair or improvement of the Bureau's operational buildings.

Interim Project Reserve – established to manage the impact of temporary funding gaps between project completion and the initiation of new projects. The option to temporarily retain experienced staff through the use of this funding is more effective than a pattern of short-term recruitment and redundancy.

Energy Support Fund - Reserve established to support the development of energy advice services as part of a wider Dorset energy advice offer needed to meet growing issues with fuel poverty.

Closure Reserve - established to cover outstanding liabilities that may arise should the company be closed.

Service Development Fund – established to support funding for new service developments that will enhance the service to the community, including shared services developments with other bureaux or community groups.

**NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31ST MARCH 2022**

14.3 Restricted Reserves

	Opening Balance 31.03.21 £	Add/(Less) Net Surplus (Deficit) £	Transfers Between Reserves £	Closing Balance 31.03.22 £
Access to Justice	0	(117)	117	0
Awards for All	0	2,500	(2,500)	0
Battens Training	208	(252)	44	0
Big Give	1,535	0	(1,535)	0
Big Energy Saving Network (BESN)	0	(155)	155	0
Big Energy Saving Network - Regional Lead (BESN)	0	(537)	537	0
CiTA - Carbon Monoxide	0	13,380	(13,380)	0
Debt Trainee - MaPS (CiTA)	1,475	1,851	(3,326)	0
Debt Advisor - MaPS (CiTA)	0	(4,398)	4,398	0
Debt Relief Order	469	26	(495)	0
Dorset Advice Contract	0	0	0	0
Energy Advice Programme (CiTA)	0	6,000	(6,000)	0
Fighting Fuel Poverty (EST)	1,435	(2,037)	2,002	1,400
Help 2 Claim (CiTA)	0	(3,176)	3,176	0
Henry Smith	3,603	9,022	0	12,625
Homelessness Reduction (DC)	1,214	(1,921)	707	0
Inclusivity Support (DC)	0	11,752	0	11,752
Income Maximisation (DC)	2,051	925	824	3,800
Keeping Warm for Less	2,053	(2,301)	248	0
Lytchett Matravers Parish Council	0	4,520	110	4,630
Macmillan	0	(384)	384	0
Nationwide	1,704	(1,777)	73	0
NEA High 5 Award	500	(591)	91	0
Post Code Employment	0	(33)	33	0
Priority Services Register	1,950	0	(1,950)	0
Quartet	4,073	0	(4,073)	0
Talbot Village Trust	8,000	(8,141)	141	0
Valentine Trust - Communication	2,740	(3,775)	1,035	0
Valentine Trust - Employment	0	(4,283)	4,283	0
Valentine Trust - Home visits	1,045	8,324	(4,283)	5,086
Wessex Water	0	(558)	558	0
	<u>34,055</u>	<u>23,864</u>	<u>(18,626)</u>	<u>39,293</u>

Access to Justice - We are a partner in this funded project which is managed by Central Dorset CA. We are funded to provide a housing caseworker to work as part of the team giving advice and support to litigants in person with housing possession proceedings.

Awards 4 All funding to deliver training to new volunteers . The project provides funding for a training supervisor and volunteer costs. A transfer of £2,500 has been made to cover the running costs incurred by the project during the period.

Battens Training money was provided by Battens Solicitors to purchase equipment to assist in the training of volunteers. A transfer of £44 has been made to cover the overheads and other running costs incurred by the project during the period.

The Big Give was a crowd funding campaign undertaken in 2017/18 to raise funds to develop and pilot an independent living skills course for young people attending the Wareham Youth & Community Centre. The project has been completed and the balance of funds transferred to the General Reserve

BESN (Big Energy Saving Network) grant is funding to deliver a programme of outreach sessions to vulnerable consumers, focussed on helping them to reduce their energy costs through assisted action on tariffs, switching and the take up of energy efficiency offers. A transfer of £155 has been made to cover the overheads and other running costs incurred by the project during the period.

BESN - Regional Energy Lead - This money is received from CiTA through the BESN programme. This role works alongside the BESN champions . There are two Rural Energy Leads in each government region in England and Wales. The key responsibilities of the role were to train a minimum of 30 frontline workers in their region, provide strategic leadership to the BESN champions and to facilitate networking and the sharing of "best practice" across their region. This project ran from October 2021 - March 2022. A transfer of £537 has been made to cover the overheads and other running costs incurred by the project during the period

NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31ST MARCH 2022

CiTA - Carbon Monoxide - A project, funded by National Citizens Advice, to provide advice on carbon monoxide and heating systems. The target appointments were fully met and the balance of grant income of £13,380 has been transferred to a new designated reserve to support future energy advice funding.

Debt Trainee - MaPS (CiTA) - Grant from National Citizens Advice through the Money and Pension Service project to fund recruitment and training of debt advisors. The trainee project was completed in 2020/21 and the residual balance on this project has been transferred to the follow on Debt Advisors project.

Debt Advisors - MaPS (CiTA) - Grant from National Citizens Advice through the Money and Pension Service project to fund the provision of two dedicated debt advisors. A transfer of £1,072 has been made to cover the overheads and other running costs incurred by the project during the period after allowance for the transfer of funding from the debt trainee project.

Debt Relief Order Monies. A small amount of money is passed from the Insolvency Service via Citizens Advice for each Debt Relief Order (DRO) obtained via the bureau's intermediary. This income is to be used specifically to "assist and support authorised intermediaries" and is therefore designated for debt training. The balance on this fund of £495 has been transferred to the General Reserve.

Dorset Council Advice Service - This contract replaces the previous unrestricted grant funding provided by Dorset Council. The three year contract was successfully won by CAiD and commenced in October 2021. The contract funds are held by CAiD and reallocated to the local bureaux who deliver the advice service. The grant has been fully applied in 2021/22 to meet core

Energy Advice Programme funding is provided through CiTA from the Energy Suppliers as part of their regulated spending obligations to address fuel poverty. Funding is for a specific period (October 2021 - March 2022) to deliver an energy focused appointment looking at all matters relating to fuel poverty, energy and thermal efficiency measures. The target appointments were fully met and the balance of grant income of £6,000 has been transferred to a new designated reserve to support future energy advice funding.

Fighting Fuel Poverty (EST) - This project funds 3 FTE energy advisers for Dorset County. The project is managed through East Dorset & Purbeck CA. The project provides advice to clients and also accessed to grants for help towards energy costs.

Help 2 Claim (H2C) funding is received from national Citizens Advice to support people making a claim for Universal Credit. The service offers support with making a new claim, from starting the claim to receiving the first full payment. The service is available on line, over the phone and in person. A transfer of £3,176 has been made to cover the overheads and other running costs incurred by the project during the period.

Henry Smith- Funding to support caseworkers to support vulnerable clients at risk of homelessness. The project provides intensive support for 6 - 12 months working in partnership with the local authority housing teams.

The Homeless Reduction Project is funded by Dorset Council and provides for the salary of an advisor and attributable overheads. Advice is given to the homeless and those with housing problems. The funding for this project has been incorporated into the Dorset Advice contract from the 1st October 2021. A transfer of £707 has been made to cover the overheads and other running costs incurred by the project during the period.

Income Maximisation funding is to provide advisors to assist clients who needed to make and manage a Universal Credit claim. It is a continuation of the previous project which ran for a period of sixteen months from December 2019 - March 2021. For 2021/22 this Dorset wide project, funded by Dorset Council, has been managed by the bureau on behalf of CAiD. A balance of £3,800 has been carried forward to cover potential winding up costs and contingencies.

Inclusivity Project - Project to work with local businesses, particularly small and medium sized enterprises in the hospitality and retail sector, to develop a sustainable framework of inclusivity that supports the inclusion of marginalised groups within the workforce, improves knowledge of equality and diversity issues and encourages volunteering and training for marginalised groups.

Keeping Warm for Less (KWFL) - This money is received through The Energy Savings Trust Energy Redress Fund. It provides for a part time Energy Affordability Advisor who works to reduce fuel poverty in households who are vulnerable due to long term health problems or disability in the new Dorset Council area. The funding is for two years starting May 2020 and finishing April 2022. A transfer of £3,176 has been made to cover the overheads and other running costs incurred by the project.

NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31ST MARCH 2022

Lytchett Matravers Parish Council provided funds for an outreach advice session twice a month at Lytchett Matravers Library. A balance of £4,630 has been retained on the reserve due to the early payment of the 2022/23 grant.

Macmillan - this project provides advice to individuals and families facing terminal illness and is part of a contract which is administered by Citizen's Advice Central. The contract runs on an annual basis and the costs relate to the salaries and overheads of the staff involved in the project. A transfer of £384 has been made to cover the overheads and other running costs incurred by the project during the period.

Nationwide- Funding to support caseworkers to support vulnerable clients at risk of homelessness. The project provides intensive support for 6 - 12 months working in partnership with the local authority housing teams. This project finished on the 31st March 2022 and a transfer of £73 has been made to cover the overheads and other running costs incurred by the project during the period.

NEA High 5 Award - to promote energy efficiency through promotional posters and leaflets that are distributed at locations such as PayPoint and Post Offices that are used by residents at a high risk of fuel poverty..

Post Code Employment - Funding from the People's Postcode to help develop employment advice across the three local offices. Bringing together specialist paid and volunteer employment advisers to work as a team supporting local residents with complex employment issues, whilst also providing a consultancy service to the wider general advice teams and delivering training to internal and external partners.

Priority Services Register (PSR) project was funded by Wessex Water and SSEN (Scottish & Southern Electricity Network). It was a one year pilot partnership project. The PSR Champion worked to promote, train and engage stakeholders and Citizens Advice staff to help clients apply to the Priority Services register of both organisations. The project money was used to pay the Champion's salary and fund payments to Local Citizens Advice Offices based upon successful PSR application sign ups. The project has been completed and the balance of funds totalling £1,950 have been transferred to the General Reserve.

Quartet - this funding comes from the Wessex Water Money Matters Programme. It is used to continue the financial capability training which is delivered in the Purbeck Schools and the Wareham Youth & Community Centre. Due to Covid 19 only a very limited programme of work in community settings was possible in 2020/21 and a balance of £4,073 is being carried forward.

Talbot Village Trust - this project relates to extending the range of current service provision and expertise in the areas of mental health and of social and domestic breakdown and ran until the end of November 2021. A transfer of £141 has been made to cover the overheads and other running costs incurred by the project during the period.

Valentine Trust - Employment - Funding for the increased need for employment advice as a result of Covid. The funding provides one employment specialist adviser who works in the Dorset Employment Unit.

Valentine Trust - Home Visit funds an advisor to provide home visits to those who are unable to access the office locations. Although the advisor specialises in welfare benefits advice, the service is an holistic service. £5,086 is being carried forward.

Valentine Trust - Communication this project provides for the recruitment of a part time Communications/Development Officer. A transfer of £1,035 has been made from general reserves to cover the overheads and other running costs incurred during the year.

The Wessex Water Project is for debt management advice and provides for a salary and overheads. A transfer of £558 has been made from general reserves to cover the deficit incurred during the year.

NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31ST MARCH 2022

14. Commitments

As at 31st March 2022, the charity had annual commitments under non cancellable operating leases as follows:

		<u>31.03.22</u>	<u>31.03.21</u>
		£	£
Falling due	Within one Year	3,898	2,989
	Between 2 - 5 years	4,369	2,807
		<u>8,267</u>	<u>5,796</u>

15. Members' liability

Every member of the company undertakes to contribute such amount as may be required (not exceeding £1) to the company's assets if it should be wound up while they are a member or within one year after they cease to be a member, for payment of the company's debts and liabilities contracted before they cease to be a member and of the costs, charges and expenses of winding up, and for the adjustment of the rights of the contributories among ..

16. Taxation

The company is a registered charity and therefore not liable to corporation tax.

17. Related Party Transactions

There were £nil (2021 £nil) payments for travel expenses made to Trustees during the year. The bureau pays £360 per annum (2021 - £360) to the Chief Officer Helen Goldsack for the provision of archiving space.

18. Control

The bureau is ultimately controlled by the trustees.

Accounts

PURBECK CITIZENS ADVICE BUREAU
(A Company Limited by Guarantee)

DIRECTORS' REPORT AND UNAUDITED ACCOUNTS
FOR THE YEAR ENDED 31ST MARCH 2021

COMPANY NUMBER 3510199 (ENGLAND AND WALES)
REGISTERED CHARITY NUMBER 1068414

PURBECK CITIZENS ADVICE BUREAU
(A Company Limited by Guarantee)

CONTENTS

	Page
Company Information	1
Trustee Information	1
Trustees Report	2 to 8
Report of the Independent Examiner	9
Statement of Financial Activities	10
Balance Sheet	11
Cash Flow Statement	12
Notes to the Accounts	13 to 24

TRUSTEE'S REPORT FOR THE YEAR ENDED 31ST MARCH 2021

The Trustees present their Report and unaudited Financial Statements for the year ended 31 March 2021. The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Working Name: Purbeck Citizens Advice

Charity Number: 1068414

Company Number: 3510199 (England and Wales)

Registered Office: Mill Lane, Wareham, Dorset. BH20 4RA

Independent Examiner: J. Richardson ACA FCCA DCHA
Ward Goodman
4 Cedar Park, Cobham Road, Ferndown Industrial Estate, Wimborne. BH21 7SF

Bankers: Lloyds Bank Plc.
3, South Street, Wareham, Dorset BH20 4LX

Website: <https://edpccitizensadvice.org.uk/>

TRUSTEES

The directors of the charitable company (the charity) are its Trustees for the purpose of charity law and throughout the report are collectively referred to as the Trustees.

Trustees:	Richard Holman (Chair)	2nd October 2019 / Re appointed as Chair 16th December 2020
	Stephen Parker (Treasurer)	3rd October 2018 / Re appointed as Treasurer 16th December 2020
	Linda Kenyon (Vice - Chair)	2nd October 2019 / Resigned 16th December 2020
	John Coverdale	2nd October 2019 / Resigned 31st March 2021
	Tim Smith	3rd October 2018
	Nicola Wiggins	2nd October 2019 / Resigned 3rd February 2021
	Tim Morris	3rd October 2018 / Resigned 22nd February 2021
	Glnette Boyd	2nd October 2019
	Chris Moreton (representative)	26th June 2019 / Left 1st April 2021
	Beryl Ezzard (representative)	25th September 2019 / Left 1st April 2021
	Bill Pipe (representative)	25th September 2019 / Left 1st April 2021

Secretary: Richard Holman (Company Secretary)

Manager: Helen Goldsack

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

Purbeck Citizens Advice Bureaux is a company limited by guarantee and governed by its Memorandum and Articles of Association. Initially operating as an outreach from Poole Citizens Advice separate charitable status was obtained in 1998 when it was established as a separate legal body and registered as an independent member of national citizens advice. The members of the company who are its directors undertake to contribute such amount as may be required (not exceeding £1) to the company's assets if it should be wound up, for payment of the company's debts and liabilities.

Recruitment, Appointment of Trustees

The Trustees comprise the current members of the charity who are re-elected by rotation at each Annual General Meeting. Trustees can co-opt members during the year and seek confirmation at the AGM. When considering co-option regard is given to a balance of skills to ensure that the Trustees have as wide a knowledge base as possible.

Trustee Induction and Training

Newly appointed Trustees are provided with a comprehensive induction to Citizens Advice as well as being briefed on their legal obligations under Charity and Company law, the Charity Commission guidance on public benefit, the content of the Memorandum and Articles of Association, previous Trustees' minutes, the Business Plan, the Budget and recent financial performance of the Charity. They will also meet the Manager, and other employees/volunteers and visit the office. Trustees have the opportunity to attend appropriate training events where these will benefit in carrying out their role as well as carrying out GDPR training annually.

Organisation

Purbeck Citizen Advice is governed by its Board of Directors (who are also the trustees) who are responsible for setting the strategic direction of the organisation and its policies. The Board carries ultimate responsibility for the conduct of the charity in ensuring it meets its legal and contractual obligations. The Board meets quarterly with formal agenda and minutes recorded. Staff members and a volunteer representative are invited to attend the Board meetings to support the work of the Trustees. The service is managed on behalf of the Trustees by the Chief Officer through a formal scheme of delegation.

As at March 20/21 the charity had 25 paid staff of which 15 are part time as well as receiving help and support in the form of voluntary assistance in advising the public and administering the charity. 38 volunteers contributed approximately 11,900 hours of work to the local Citizens Advice during the year. We estimate the value of this help at £200,515 in respect of the current year.

Related Parties

The Local Office is a member of 'Citizens Advice', the operating name of The National Association of Citizens Advice Bureaux. The membership scheme provides a formally audited framework for standards of information, advice, and casework management as well as monitoring progress against these standards. Operating policies are independently determined by the Board in order to fulfil its charitable objects and comply with the national membership requirements.

The Local Office is a member of 'Citizens Advice in Dorset' (CAiD), a formal partnership of the Local Offices in Dorset. From the 1st April 2019 following local government reorganisation 4 Local Offices remain in the partnership covering the new Dorset Council area. The partnership exists to further the aims and objectives of the Bureaux, to share best practice, to collaborate on tenders and contracts, to raise funds for services where appropriate and to speak with one voice.

The charity also co-operates and liaises with a number of other advisory services, local charities, and social services departments on behalf of clients. Where one of the trustees holds the position of trustee/director of another charity they may be involved in discussions regarding that other charity but not in the ultimate decision-making process.

Pay Policy

The Trustees give of their time freely and receive no remuneration and details of any Trustees expenses are disclosed in note 8 to the accounts.

The pay of the paid staff is reviewed annually at the time the annual budget is being considered. The factors considered are inflation, pay levels locally, pay settlements in local government and most importantly the ability to pay. The pay levels for the senior staff were set in line with similar posts elsewhere, local market rates and importantly what can be afforded.

Risk Management

The Trustees are aware of the risks the business faces each financial year when preparing and updating the business plan and, through the board meetings review progress to ensure that any risks are minimised. The principal risks are:

- Reduction in income through the short-term nature of Government grants and the financial pressures on local authorities.
- Reputational risk from inaccurate or inappropriate advice.
- A lack of suitably trained staff and volunteers.

Working with Citizens Advice and other Local Offices, Purbeck Citizens Advice has developed systems to monitor and control these risks to mitigate any impact that they may have on the future.

Public Benefit

The Trustees have given due regard to public benefit when planning the charity's activities, in accordance with the Charity Commission's Guidance on Public Benefit. The Trustee's report sets out our activities, achievements, and performance during the year, which are directly related to the objects and purposes for which the charity exists. The charity achieves its principal objects and purposes through the provision of advice services for the benefit of citizens of the former Purbeck District Council area. These benefits are directly related to the aims of the charity and are fully compliant with the Charity Commission Principles on Public Benefit.

OBJECTIVES OF THE CHARITY

The main objective of the charity is to provide free, confidential, impartial advice to everyone regardless of race/gender, sexuality or disability for the benefit of the citizens of the former Purbeck District Council area which, following the 1st April 2019 local government reorganisation, is now part of the new Dorset Council. The advice is independent, and the service aims to provide the advice people need for the problems that they face, and to improve the policies and practices that affect people's lives. In the provision of this service, significant reliance is placed upon unpaid volunteers.

PRINCIPAL ACTIVITIES ACHIEVEMENTS AND PERFORMANCE

The primary objective of the organisation is to provide an efficient and effective information and advice service that is accessible to members of the public and responsive to changes in local circumstance. The Business plan is the vehicle for achieving this objective and the Trustees at each board meeting review progress against the plan.

Its activities ('the service') are provided through a combination of paid staff and volunteers.

PURBECK CITIZENS ADVICE BUREAU
(A Company Limited by Guarantee)

In a normal year the service is delivered in Wareham (the registered office) via face to face advice, telephone and email advice is also provided. There is also outreach offices at Swanage, Upton and Lytchett Matravers. Pro-active outreach is also provided through face to face advice in private homes.

The information or advice given covers a broad range of topics including debt, welfare benefits, housing, employment, relationships, consumer, legal and others. Each new client to the service is given a 'gateway assessment' that is essentially a triage system providing an initial picture of their issue and the level of help required for them to resolve it. Where necessary this is supported by a more detailed examination of the issue(s) by a trained generalist adviser, or possibly a specialist adviser if the matter is more complex. Third party representation and advocacy through paid and unpaid caseworkers is available for some areas of advice. A client can come back to the Local office as many times as they need, and many are 'repeat' or even regular service users. Keeping up to date is vital and training for our advisors is an ongoing task as so many areas including benefit, debt advice and general support are changing continually

Everything changed in March 2020 and has continued throughout the current financial year with the Covid-19 crisis. This has been a huge challenge and an enormous amount of work to get as many advisers equipped and able to work from home with the supervisors having to adapt really quickly to a different way of supporting the team. The advisors have also had challenges ensuring they have the correct environment at home to work, confidentiality has been a priority. We have embraced the zoom technology having meetings when required. There has been a small team coming into the office on a daily basis. Telephone and email service has continued and at times we were not as busy as we used to, so we signed up for national web chat and national emails. The office has been adapted to allow a limited face to face service and having carried out a risk assessment there can be no more than 4 people in the building at any one time so that is a challenge as some day's pre lockdown we would have 10.

There have been opportunities to receive extra funding, especially for the purchased of IT equipment to support home working and remote contact with clients. We have also secured funding from both Dorset Council and Bournemouth Christchurch and Poole Council to administer grants to individuals and families in need during lockdown. The grants provided were to help households to afford increased costs of energy and food at a time of pressure on personal incomes.

Dorset Community Foundation have also been very supportive with two grants and the Valentine Trust have continued to support the funding of the Rural Outreach worker as well as funding a new Employment Specialist post. Later in the year a debt trainee was appointed funding through NCA on a one-year contract.

Although the profile of our clients has changed this year, they still have many issues ranging from those requiring limited support finding information to those requiring long term support with help with complex needs. In a number of cases clients bring one issue but, after the advisors have investigated further, the client needs for support expands to other areas in order to ensure that they are in a position to move forward with their lives. During the past year 3913 clients (2,374 in 2019/20) were helped. They came with a total of 14,560 issues (9,034 in 2019/20), the most frequently occurring being welfare benefits (4,108 issues), utilities (2,847 issues) and debt (1,254 issues). Employment and housing issues were also important areas of advice work.

The big change to staffing occurred in August when the East Dorset Manager gave notice to retire at the end of September. The East Dorset Trustees reviewed all the options and agreed the way forward was to seek a merger with Purbeck Citizen's Advice. This was agreed by both boards and Helen Goldsack, our Manager at Purbeck, became Interim Manager at East Dorset. This was a challenge running two offices during a national lockdown and bringing together two teams with different terms and conditions. The two bodies formerly merged on the 1st April 2021.

The merger process supported by NCA was a time consuming exercise which ran very smoothly and was excellently managed with the two boards totally committed to delivering a successful outcome. Trustees were clear by coming together this was the best way forward for supporting the community and maintaining the high level of service delivery with the difficult challenges to be faced in the future.

The other significant development in the year was the announcement that Dorset Council would be putting their Provision of Information, Advice and Guidance Services out to contract and CAiD would be the vehicle for submitting the tender. Working closely with the other Local Offices through CAiD was therefore vital to ensure the important message that Dorset Citizen's Advice speaks with one voice. Tremendous progress has been made and CAiD has changed significantly over the year and is now better prepared for challenges citizen's advice faces as it moves into 2021/22.

The Trustees are very grateful to the various local authorities, Dorset Council, Town & Parish, for their continuing support. Additional revenue has been also been received from organisations with COVID related grants.

The Trustees would like to take this opportunity of thanking all the staff, and volunteers who have worked so hard during this exceptional year to help ensure that the CAB remains a sustainable body and wishes the new merged organisation every success for the future.

Risk management

The board examines the major risks that the company faces each financial year when preparing and updating the strategic plan. The company has developed systems to monitor and control these risks to manage any impact that they may have on the company in the future.

FINANCIAL REVIEW

The accounts for the year ended 31st March 2021 show a surplus of £46,763. This is an increase over the surplus of £24,969 achieved in 2019/20 and a very positive outturn for the bureau compared to the original 2020/21 budget that projected a deficit of £36,950.

The 2020/21 financial year was not a normal year and any comparison with past year will be both difficult and have little value. Equally going forward into 2021/22 will be different again with the bureau merging with East Dorset CAB, a new relationship developing with our major funder, Dorset Council and the realisation of what a post Covid19 advice service will look like.

The surplus of £46,763 has been achieved through the generation of additional income from charitable activities with a corresponding but smaller increase in bureau spending. Many of the new grant funded projects were awarded in the second half of the year and could not be anticipated in the preparation of the bureau budget. To put the figures in context the grant income variance to the 2020/21 budget was £712,714 whilst salary costs increased by £151,195, operational costs increased by £53,463 and third-party payments by £423,426. Governance costs fell by £556.

A significant part of the new grant funding relates to the provision of financial support to individuals. The bureau was fortunate to have established a working relationship with Charis, an organisation that facilitates the payment of social funding to individual clients. This relationship was utilised as a way of providing emergency Covid support by both Dorset Council and Bournemouth, Christchurch and Poole Council through the winter warmth projects. These two projects were not started until December but created new grant funding of £377,940 with direct Charis payments of £322,940. The balance of funding on these grants was provided as administration fees and, based on the successful delivery of the project, a surplus of £26,828 was transferred to the unrestricted reserve.

A similar but smaller project was delivered with £19,088 of OFGEM redress funding. This provided direct Charis support of £15,780 and an administration fee surplus of £1,342.

The bureau continued its successful role in energy advice and support. The bureau was successful in bidding for the following projects, Best Energy Saving (BES) week (£2,000), BES Network (£14,000), BES Regional Lead (12,975) and Energy Advice Programme (£21,600). The most significant new energy funding in 2020/21 was the Fighting Fuel Poverty project where the bureau successfully bid as the lead organisation for a county wide energy advice and support project. This is a two-year project that commenced in July 2020 with total funding of £351,586. The amount of grant allocated to 2020/21 was £132,337. This project includes the Surviving Winter scheme previously managed through Citizens Advice In Dorset (CAiD) and funded by the Dorset Community Foundation (DCF). They have continued to support this element of the project with matched funding of £25,000 allowing the bureau to provide direct financial support of £50,000 to individual households towards their energy costs. DCF have also directly funded the stand-alone Surviving Winter grants programme with funding of £35,465 in 2020/21 allowing the bureau to distribute a further 173 individual grants across the county area.

The core grant funding of £72,950 provided by Dorset Council has remained unchanged and is now shown as an unrestricted grant in line with the funders grant conditions.

The relationship between the Dorset bureaux continues to develop. In 2020/21, in addition to continuing to provide financial services directly to CAiD, the bureau supported the development of a county wide employment advice unit utilising additional funding from the Valentine Trust. The bureau has also provided a county lead on fundraising with income of £4,000 contributed by CAiD towards the delivery of this function.

This is the last year of Purbeck Citizens Advice and the assets and liabilities will be merged with East Dorset from 1 April 2021 and together will form the initial financial position of Citizen's Advice in East Dorset & Purbeck Ltd.

Investment policy

Purbeck Citizens Advice receives income on an annual basis through grants, donations, charitable activities and other sources and budgets to expend all anticipated income, except for retaining a prudent amount in reserves each year. It has no permanent endowment and provides capital expenditure within the budget or through designated funds. Consequently, the board does not consider that it is prudent to invest income for a longer term. The investment policy is, therefore, to retain funds as cash and place them on deposit at the best rate obtainable.

Reserves Policy

The Board, having reviewed the financial position and the risk assessment believes it is both necessary and appropriate to establish general and designated reserves to ensure compliance with its obligation to act prudently, be able to meet all financial commitments and maintain client services that may lose funding, for a sufficient period to find alternative sources of income. The level of reserves is monitored by the Board and the appropriate level of reserves is reviewed as part of the annual budget process.

The level of reserves was considered by Finance Sub-Committee on the 15th June 2021. The main changes to designated reserves are:

Information Technology reserve: An increase of £5,000 has been applied in anticipation of the costs of developing a website for the new merged bureau in 2021/22.

Service Development Fund: An increase of £15,000 to meet the future staffing costs of for the Dorset Adviceline service. This telephone-based service will help support cross county service delivery and service provision in a post Covid19 environment.

Restricted reserves have increased by £6,304 to £21,840. A number of projects include the provision of fee income based on delivery of agreed project targets. Total fee income of £34,050 has been transferred to the unrestricted reserve based on delivery of the project targets. A total of £9,735 was transferred from the unrestricted funds to ensure project reserves were balanced to zero for projects that were completed by the 31 March 2021.

PURBECK CITIZENS ADVICE BUREAU
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One consequence of the high level of project activity in 2020/21 has been the impact on the unrestricted reserve. The surplus of £17,144 is due to the ability to spread the core management and operational costs across a wide project funded base. However, whilst the ability to spread costs over projects may present a positive financial picture there is always the danger that the practical demands on staff and resources becomes excessive and ultimately weakens the ability of the bureau to deliver services effectively.

At 31st March 2021, the charity's "closure" reserve was £55,000, a figure unchanged from the previous years closing balance. This reserve will be reviewed in 2021/22 following the merger of the Purbeck bureau with the East Dorset bureau to determine the appropriate reserve level for the new bureau.

The unrestricted reserve balance is £101,138 at the 31 March 2021, an increase of £21,459 on the opening balance. This reserve will be reviewed in 2021/22 following the merger of the Purbeck bureau with the East Dorset bureau to determine the appropriate reserve level for the new bureau. This review will reflect the need to hold adequate balances to manage the cash flow of the new bureau. (Please see note 12 to the accounts for a detailed split of the reserves held by the Bureau.)

The financial out-turn reflects the effective financial management of the bureau. The bureau has built up substantial financial reserves and it is planning to apply some of this funding in 2021/22 to help deliver improved services and to develop the potential of the new merged bureau.

Plans for Future Periods

Looking forward to 2021/22 once again the only certainty is uncertainty.

The most immediate challenge to the bureau will be the effective integration of the Purbeck and East Dorset bureau. The two bureau formally merged on the 1 April 2021 to form the new Citizens Advice in East Dorset and Purbeck. Financially the new bureau will start from a healthy position with substantial reserves. The main danger to the new bureau is the potential uncertainty created in the minds of staff and volunteers by the merger and the diversion of management resources into merger related activities. This uncertainty is increased by the need to reopen and reconfigure services following the Covid lockdowns and the need to respond to the delivery requirements of the new Dorset Council advice contract.

The full impact of the pandemic and how the bureau responds to the needs of the community is still unclear. The most immediate impact has been the expansion of remote advice channels. These expanded remote services were needed with the effective closure of the bureau offices and community buildings to clients and the limited ability to deliver face to face outreach work in the community. Like most sectors of the community we have been forced into a steep learning curve over the development of remote services based on telephone and internet channels. Staff and volunteers have learnt new skills and required new resources to enable effective home working. The new ways of working will become a new normal but with the relaxation of Covid regulations a return to a more traditional, face to face service will be possible. Providing clients with more ways to access our services through a hybrid system that offers both face to face and remote access services will place greater demands on the finances of the bureau and pressures on staff and volunteers although many may welcome a return to the social interaction that an office based face to face service provided.

The bureau is trying to prepare for this pressure by strengthening specific advice areas such as employment and housing and trying to help develop more strategic working arrangements across the Council area with the other Dorset bureau and community partners. Future investment will be needed to maintain and develop IT systems and remote access portals such as the bureau's web site.

The new bureau is well placed financially and operationally to confront these pressures with the bureau balances realistic and appropriate for the challenges ahead. The merged bureau budget has been set and shows a projected revenue deficit of £18,535 with this deficit being met using reserves.

Statement of trustees' responsibilities

The trustees (who are also directors of Purbeck Citizens Advice Bureau 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).

Company law requires the trustees to prepare financial statements for each financial year, which 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 the income and expenditure, of the charitable company for the year. In preparing these financial statements, 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 financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company 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 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 covering the preparation and dissemination of financial statements may differ from legislation on other jurisdictions.

Small Company Provisions

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

The Trustees' Annual Report incorporating the Strategic Review is approved by the Trustees in their capacity as directors and signed on their behalf:



Richard Holman
Company Secretary

Date..... 5/10/21

**Independent Examiner's Report to the Trustees of
Purbeck Citizens Advice Bureau**

Independent examiner's report to the trustees of Purbeck Citizens Advice Bureau ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 March 2021.

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

Since your charity's gross income exceeded £250,000 your examiner must be a member of a listed body. I can confirm that I am qualified to undertake the examination because I am a registered member of ICAEW 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:

- 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.



J. Richardson ACA FCCA DCHA
Ward Goodman
4 Cedar Park
Cobham Road
Ferndown Industrial Estate
Wimborne
Dorset
BH21 7SF

Date: 2nd December 2021

**STATEMENT OF FINANCIAL ACTIVITIES (INCLUDING INCOME AND EXPENDITURE ACCOUNT)
FOR THE YEAR ENDED 31ST MARCH 2021**

	Notes	Unrestricted Funds £	Designated Reserves £	Restricted Funds £	Total 31.03.21 £	Total 31.03.20 £
Incoming Resources:						
from generated funds						
Voluntary income	3	609	0	0	609	17,375
Investment income	4	1,018	0	0	1,018	1,547
Charitable activities	5	94,327	0	840,525	934,852	298,989
Total Incoming Resources		95,954	0	840,525	936,479	317,911
Resources Expended:						
Direct Charitable Expenditure						
Charitable activities	6	78,296	1,000	809,775	889,071	291,925
Governance costs	7	514	0	131	645	1,017
Total Resources Expended		78,810	1,000	809,906	889,716	292,942
Net (outgoing)/Incoming resources before transfers		17,144	(1,000)	30,619	46,763	24,969
Transfers between funds	12.3	4,315	20,000	(24,315)	0	0
Net Income for the year		21,459	19,000	6,304	46,763	24,969
Reconciliation						
Balances brought forward		79,679	113,000	15,536	208,215	183,246
Balances carried forward	12	101,138	132,000	21,840	254,978	208,215

The notes on pages 13 to 24 form part of these accounts

BALANCE SHEET
AS AT 31ST MARCH 2021

	<u>Notes</u>	<u>31.03.21</u> £	<u>31.03.20</u> £
Fixed Assets			
Lease Improvements		5,000	6,000
Current Assets			
Debtors and prepayments	10	66,903	26,243
Cash at bank and in hand		<u>285,626</u>	<u>274,963</u>
		357,529	307,206
Current Liabilities			
Creditors: amounts falling due within one year	11	(102,551)	(98,991)
Total assets less current liabilities		<u>254,978</u>	<u>208,215</u>
Funds of the Charity			
Unrestricted reserves	12	101,138	79,679
Designated reserves	12	132,000	113,000
Restricted reserves	12	21,840	15,536
		<u>254,978</u>	<u>208,215</u>

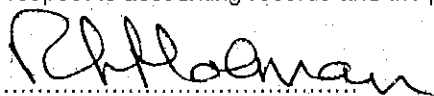
The notes on pages 13 to 24 form part of these accounts

For the financial year in question the charitable company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies

These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime and in accordance with the Financial Reporting Standard for Smaller Entities (effective April 2008)

Directors' responsibilities:

- * The members have not required the company to obtain an audit of its accounts for the year in question in accordance with section 476 of the Companies Act 2006
- * The directors acknowledge their responsibilities for complying with the requirements of the act with respect to accounting records and the preparation of accounts



Richard Holman
Chair

5/1/21

(Date)

CASH FLOW STATEMENT
AS AT 31ST MARCH 2021

	<u>Notes</u>	<u>31.03.21</u> <u>£</u>	<u>31.03.20</u> <u>£</u>
Cash flow from operating activities			
Net income/(expenditure)		46,763	24,969
Adjustment to cash flow from non-cash items			
Lease Improvement depreciation		1,000	1,000
Net Cash from Operating activities		<u>47,763</u>	<u>25,969</u>
Working Capital adjustment			
Decrease/(Increase) In Debtors		(40,660)	(3,503)
Increase/(decrease) in creditors		3,560	6,509
Increase in Cash		<u>10,663</u>	<u>28,975</u>
Cash & Cash equivalents 1 April		274,963	245,988
Cash & Cash equivalents 31 March		<u>285,626</u>	<u>274,963</u>

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

The notes on pages 13 to 24 form part of these accounts

NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31ST MARCH 2021

1 Accounting policies

- 1.1 Basis of preparation:** The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1st January 2015) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) and the Companies Act 2006.

Purbeck Citizens Advice Bureau 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 note(s)

Purbeck Citizens Advice Bureau is a private charitable company, limited by guarantee and incorporated in England and Wales. The address of the registered office can be found in the charity information on page 1 of these financial statements.

- 1.2 Fixed Assets:** Assets costing less than £2,000 are written off in the year of purchase. Assets costing £2,000 or more are capitalised as Tangible Fixed Assets and are carried forward in the Balance Sheet at cost, net of depreciation and any provision for impairment. The assets are depreciated over their estimated lives on a straight line basis as follows:-

Lease Improvements	10%
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A full year's depreciation is charged in the year of acquisition.

A review for impairment of a fixed asset is carried out if events or changes in circumstances indicate that the carrying value of the asset may not be recoverable. Shortfalls between the carrying value of the fixed asset and its recoverable amount are recognised as impairments. Impairment losses are recognised in the Statement of Financial Activities.

- 1.3 Income:** Grant Income, where related to performance and specific deliverables, are accounted for as the charity earns the right to consideration by its performance. Donations are recognised as they are received. Legacies are recognised when receivable and when there is certainty of entitlement, and the amount can be quantified reliably.

- 1.4 Interest Receivable:** Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification on the interest paid or payable by the Bank

- 1.5 Expenditure:** Expenditure is recognised on an accruals basis as a liability is incurred and includes irrecoverable VAT.

- 1.6 Allocation of Support Costs:** Support costs are those expenses that assist the work of the charity such as back office costs, information, technology, accounting and governance. Where a support cost relates directly to a single project, it is charged against that project, otherwise all support costs are charged against the "core" activities of the bureau. At the end of the year, the project income and expenditure is reviewed and where appropriate any surplus is transferred back to general reserves as a contribution towards the project's overheads and running costs. If the project specifies a specific overhead contribution, this amount is transferred back to general reserves.

- 1.7 Operating Leases:** Where the Bureau enters into an operating lease, the rental charges are charged to the Income and Expenditure Account as they are incurred over the life of the lease.

- 1.8 Funds:** Restrictions imposed on incoming resources are recognised separately from general funds as shown in note 12. Funds set aside by Purbeck Citizens Advice Bureau for specific purposes are highlighted as designated funds.

- 1.9 Debtors:** Trade and other debtors are recognised at the settlement amount due. Prepayments are valued at the amount prepaid.

- 1.10 Cash at Bank and in hand:** Cash at bank and at hand includes all funds on deposit with the bank and the petty cash floats.

NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31ST MARCH 2021

- 1.11 Creditors:** Creditors and accruals are recognised where the bureau has an obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably.
- 1.12 Financial Instruments:** The bureau only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value.
- 1.13 Pensions:** As a result of the government auto enrolment rules, the bureau set up a work place pension scheme with NEST. This is a government backed scheme which ensures the bureau meets the new pension rule requirements. Pension contributions are charged to the statement of financial activities in the period in which they are incurred.
- 1.14 Termination benefits:** Redundancy payments are amounts payable as a result of a decision by the Bureau to terminate an employee's contract before the normal retirement date or an employee's decision to accept voluntary redundancy and are charged on an accruals basis to the relevant line in the Statement of Financial Activities. Redundancy payments are calculated in accordance with statutory provisions.
- 2 Preparation of Accounts:** The accounts have been prepared on a "Going Concern" basis. In the event of any major reduction in our Local Authority Grant income, that basis maybe inappropriate and a liability for staff redundancy costs maybe required in the accounts. This risk is managed through the maintenance of the designated closure reserve.

**NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31ST MARCH 2021**

3 Voluntary Income

	<u>Unrestricted</u>	<u>Restricted</u>	<u>Total</u>	<u>Total</u>
	<u>Fund</u>	<u>Funds</u>	<u>31.03.21</u>	<u>31.03.20</u>
	<u>31.03.21</u>	<u>31.03.21</u>	<u>31.03.21</u>	<u>31.03.20</u>
	£	£	£	£
Legacies, Donations(net) etc	610	0	610	1,825
Fundraising and other income	(1)	0	(1)	15,550
"Gift Aid" Income Tax recovered	0	0	0	0
	<u>609</u>	<u>0</u>	<u>609</u>	<u>17,375</u>

4 Investment Income

Bank and other Interest	<u>1,018</u>	<u>0</u>	<u>1,018</u>	<u>1,547</u>
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5 Incoming resources in furtherance of the charities objectives

Access to Justice	0	4,069	4,069	0
Awards for All	0	7,500	7,500	7,470
Big Give	0	0	0	5,303
Broadband Improvements (CITA)	0	437	437	500
BEIS Remote Working (CITA)	0	7,150	7,150	0
Big Energy Saving Week (BESW)	0	2,000	2,000	2,000
Big Energy Saving Network (BESN)	0	14,000	14,000	14,000
Big Energy Saving Network - Regional Lead (BESN)	0	12,975	12,975	12,975
Citizens Advice in Dorset	6,000	0	6,000	3,914
CITA - Softphones	0	1,300	1,300	0
Covid Support - Advice Service (DCF)	0	12,000	12,000	0
Covid Support - Energy Vouchers (EST)	0	19,088	19,088	0
Debt Recovery Orders	0	179	179	219
Debt Trainee - MaPS (CITA)	0	18,738	18,738	0
Dorset Community Foundation	0	0	0	500
East Dorset Citizens Advice	11,827	0	11,827	0
Energy Advice Programme (CITA)	0	21,600	21,600	23,040
Fighting Fuel Poverty (EST)	0	157,337	157,337	0
Help to Claim (CITA)	0	25,312	25,312	23,188
Henry Smith	0	12,400	12,400	0
Homelessness Reduction (DC)	0	7,610	7,610	7,610
Homeless Project (PDC)	0	9,780	9,780	16,766
Income Maximisation (DC)	0	9,541	9,541	0
Income Maximisation - Westwey II	0	0	0	7,204
Income Maximisation Extension	0	0	0	3,607
Keeping Warm for Less	0	23,739	23,739	24,451
Lloyds Bid	0	0	0	20,833
Lytchett Matravers Parish Council	0	4,630	4,630	2,316
Nationwide	0	25,000	25,000	0
NEA High 5 Award	0	500	500	0
Priority Services Register	0	(3,855)	(3,855)	31,200
Quartet	0	2,857	2,857	2,143
Single Point of Access	0	15,000	15,000	0
Surviving Winter Grants	0	35,465	35,465	0
Valentine Trust - Employment	0	5,833	5,833	0
Valentine Trust - Home visits	0	5,000	5,000	10,000
Wessex Water	0	5,400	5,400	4,800
Winter Warmth (BCP)	0	155,000	155,000	0
Winter Warmth (DC)	0	222,940	222,940	0
Dorset Council	72,950	0	72,950	72,950
Parish Council Grants	3,550	0	3,550	2,000
	<u>94,327</u>	<u>840,525</u>	<u>934,852</u>	<u>298,989</u>

* "Help in Kind" - Swanage, Lytchett Minister and Upton Town Council also provide "help in kind" in the form of room hire, telephone and photocopying services. This arrangement is mutually beneficial to all parties as it helps the bureau to provide additional outreach services. It also enables the other organisations to further their aims and objectives. By working in partnerships and involving others in the process, the bureau can respond more effectively to the range of problems and issues faced by local people.

* **Volunteers** - The volunteers are vital to the way the bureau delivers its service, enabling the bureau to reach many more people than if it were purely staff run. The volunteers advise, assist in the administration of the bureau, help with fundraising and campaigns. In accordance with FRS 102 and the Charities SORP (FRS 102), the economic contribution of general volunteers is not recognised in the accounts

PURBECK CITIZENS ADVICE BUREAU
(A Company Limited by Guarantee)
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31ST MARCH 2021

	<u>General Bureau Work</u>	<u>Designated Reserves</u>	<u>Access to Justice</u>	<u>Awards 4 All</u>	<u>Battens Training</u>	<u>Cit A Broadband</u>	<u>Cit A BEIS</u>	<u>BES Week</u>	<u>BES Network</u>	<u>BES Network (Reg Lead)</u>	<u>Big Give</u>	<u>Cit A Softphone Licences</u>	<u>Cit A Covid 19 Support</u>	<u>Covid 19 Vouchers (EST)</u>
	£	£	£	£	£	£	£	£	£	£	£	£	£	£
6. Charitable activities														
6.1 Staff														
Salaries & Pensions (Note 8)	68,481	0	4,030	7,320	0	0	0	1,983	7,449	12,953	0	0	8,704	1,886
Recruitment Costs	180	0	0	0	0	0	0	0	0	0	0	0	0	0
Travelling	478	0	0	0	0	0	0	0	0	135	0	0	0	0
Training	1,289	0	0	0	0	0	0	0	0	0	0	0	0	0
Home Working Allowance	862	0	50	91	0	0	0	25	92	161	0	0	108	23
	<u>71,290</u>	<u>0</u>	<u>4,080</u>	<u>7,411</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>2,008</u>	<u>7,541</u>	<u>13,249</u>	<u>0</u>	<u>0</u>	<u>8,812</u>	<u>1,909</u>
6.2 Premises														
Rent	1,239	0	0	0	0	0	0	0	0	0	0	0	0	0
Rent Premium depreciation	0	1,000	0	0	0	0	0	0	0	0	0	0	0	0
Repairs	57	0	0	0	0	0	0	0	0	0	0	0	0	0
Insurance	431	0	0	0	0	0	0	0	0	0	0	0	0	0
Power, rates & water	954	0	0	0	0	0	0	0	0	0	0	0	0	0
Cleaning & waste	117	0	0	0	0	0	0	0	0	0	0	0	0	0
	<u>2,798</u>	<u>1,000</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
6.3 Operations														
Telephone	1,069	0	62	112	0	0	0	31	115	199	0	0	134	29
Print, stationery & postage	66	0	0	0	0	0	0	0	0	0	0	0	0	0
Equipment, IT & Licences	224	0	0	0	0	438	7,156	0	0	0	0	1,456	3,349	27
Photocopier hire	30	0	0	0	0	0	0	0	0	0	0	0	0	0
CitA	147	0	0	0	0	0	0	0	0	0	0	0	0	0
Refreshments	19	0	0	0	0	0	0	0	0	0	0	0	0	0
Subscriptions	22	0	0	144	0	0	0	0	0	0	0	0	0	0
Publications	14	0	0	0	0	0	0	0	0	0	0	0	0	0
Marketing & Publicity	4	0	0	0	0	0	0	0	0	0	0	0	0	0
Repairs & renewals	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Payroll & Admin of Pensions	31	0	0	0	0	0	0	0	0	0	0	0	0	0
Professional Fees	2,574	0	0	0	0	0	0	0	0	0	0	0	0	0
Seconded Staff	6	0	0	0	0	0	0	0	6,398	0	0	0	0	0
Admin & Referral	0	0	0	0	0	0	0	0	0	0	0	0	0	0
R&C (including CAID contribution)	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Website	6	0	0	0	0	0	0	0	0	0	0	0	0	0
Sundries & fundraising	2	0	0	0	0	0	0	0	0	0	0	0	0	0
	<u>4,208</u>	<u>0</u>	<u>62</u>	<u>256</u>	<u>0</u>	<u>438</u>	<u>7,156</u>	<u>31</u>	<u>6,513</u>	<u>199</u>	<u>0</u>	<u>1,456</u>	<u>3,483</u>	<u>56</u>
6.4 Payment to Third Parties														
Payment of Charis Vouchers	0	0	0	0	0	0	0	0	0	0	0	0	0	15,780
Payment of Winter Fuel Grants	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>15,780</u>
7. Governance Costs														
Annual report & A.G.M.	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Miscellaneous	21	0	0	0	0	0	0	0	0	0	0	0	0	0
Independent Examiner's Fee	493	0	0	0	0	0	0	0	0	0	0	0	0	0
	<u>514</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>

PURBECK CITIZENS ADVICE BUREAU
(A Company Limited by Guarantee)
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31ST MARCH 2021

	DRO (CITA) £	Debt Trainee MaPS £	Energy Advice Programme £	Fighting Fuel Poverty £	Help 2 Claim (CITA) £	Henry Smith £	Homeless Reduction (Dorset) £	Homeless Project (PDC) £	Income Max (Dorset) £	Keeping Warm for Less £	Lytchett Motravers £	Nationwide £	NEA High 5 Award £	Priority Services Register £
6. Charitable activities														
6.1 Staff														
Salaries & Pensions (Note 8)	0	17,434	16,889	77,197	19,044	8,559	10,947	6,223	6,756	22,207	4,539	22,047	0	0
Recruitment Costs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Travelling	0	0	0	199	0	0	26	0	0	0	0	0	0	0
Training	0	532	0	0	0	0	0	0	0	0	0	636	0	0
Home Working Allowance	0	217	207	958	236	106	136	77	84	275	56	274	0	0
	0	18,183	16,896	78,354	19,280	8,665	11,109	6,300	6,840	22,482	4,595	22,957	0	0
6.2 Premises														
Rent	0	79	0	1,370	322	0	0	0	0	0	0	0	0	0
Rent Premium depreciation	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Repairs	0	4	0	62	15	0	0	0	0	0	0	0	0	0
Insurance	0	28	0	478	113	0	0	0	0	0	0	0	0	0
Power, rates & water	0	61	0	1,054	248	0	0	0	0	0	0	0	0	0
Cleaning & waste	0	7	0	128	30	0	0	0	0	0	0	0	0	0
	0	179	0	3,092	728	0	0	0	0	0	0	0	0	0
6.3 Operations														
Telephone	0	268	257	1,633	293	132	168	96	104	342	70	339	0	0
Print, stationary & postage	0	260	0	827	665	0	0	0	0	0	0	0	0	0
Equipment, IT & Licences	0	1,108	0	4,431	1,353	0	0	0	0	0	0	0	0	0
Photocopier hire	0	118	0	378	304	0	0	0	0	0	0	0	0	0
CITA	0	576	0	1,836	1,477	0	0	0	0	0	0	0	0	0
Refreshments	0	75	0	238	192	0	0	0	0	0	0	0	0	0
Subscriptions	0	369	0	240	193	0	0	0	0	0	0	0	0	0
Publications	0	120	0	172	139	0	0	0	0	0	0	0	0	0
Marketing & Publicity	0	14	0	696	36	0	0	0	0	0	0	0	0	0
Repairs & renewals	0	0	0	0	312	0	0	0	0	0	0	0	0	0
Payroll & Admin of Pensions	0	121	0	388	0	0	0	0	0	0	0	0	0	0
Professional Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Seconded Staff	0	0	0	5,266	0	0	0	0	0	0	0	0	0	0
Admin & Referral	0	0	0	8,249	0	0	0	0	0	0	0	0	0	(3,855)
R&C (including CAID contribution)	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Website	0	22	0	69	56	0	0	0	0	0	0	0	0	0
Sundries & fundraising	90	10	0	32	26	0	0	0	0	0	0	0	0	0
	90	3,061	257	24,455	5,046	132	168	96	104	342	70	339	0	(3,855)
6.4 Payment to Third Parties														
Payment of Charis Vouchers	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Payment of Winter Fuel Grants	0	0	0	50,000	0	0	0	0	0	0	0	0	0	0
	0	0	0	50,000	0	0	0	0	0	0	0	0	0	0
	90	21,423	17,153	155,901	25,054	8,797	11,277	6,396	6,944	22,824	4,665	23,296	0	(3,855)
7. Governance Costs														
Annual report & A.G.M.	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Independent Examiner's Fee	0	0	0	0	131	0	0	0	0	0	0	0	0	0
	0	0	0	0	131	0	0	0	0	0	0	0	0	0

PURBECK CITIZENS ADVICE BUREAU
(A Company Limited by Guarantee)
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31ST MARCH 2021

Quartet	Single Point	Surviving Winter	Valentine Trust (Employment)	Valentine Trust (Home Visits)	Wessex Water	Winter Warmth BCP	Winter Warmth Dorset	Restricted Fund Total 31.03.21	Total 31.03.21	Total 31.03.20
£	£	£	£	£	£	£	£	£	£	£
438	2,421	0	5,883	10,881	10,373	8,840	8,840	303,843	372,124	230,066
0	0	0	0	0	0	0	0	0	180	60
0	0	0	0	7	0	0	0	367	845	6,666
0	0	0	0	0	0	0	0	1,168	2,457	0
5	30	0	73	135	129	110	110	3,768	4,630	1,921
443	2,451	0	5,956	11,023	10,502	8,950	8,950	308,946	380,236	238,713
0	0	0	0	0	0	0	0	1,771	3,010	2,208
0	0	0	0	0	0	0	0	0	1,000	1,000
0	0	0	0	0	0	0	0	81	138	1,038
0	0	0	0	0	0	0	0	619	1,050	2,335
0	0	0	0	0	0	0	0	1,363	2,317	770
0	0	0	0	0	0	0	0	165	282	0
0	0	0	0	0	0	0	0	3,999	7,797	7,351
7	37	0	90	167	160	136	136	5,117	6,186	4,983
0	0	0	0	0	0	0	0	1,752	1,818	2,794
0	0	0	0	0	0	0	0	19,318	19,542	7,951
0	0	0	0	0	0	0	0	800	830	550
0	0	0	0	0	0	0	0	3,889	4,036	830
0	0	0	0	0	0	0	0	505	524	4,036
0	0	0	0	0	0	0	0	946	968	769
0	0	0	0	0	0	0	0	431	445	444
0	0	0	0	0	0	0	0	746	750	333
0	0	0	0	0	0	0	0	0	0	203
0	0	0	0	0	0	0	0	821	852	965
0	0	0	0	0	0	0	0	0	2,574	1,147
0	12,691	0	0	0	0	0	0	24,355	24,355	816
0	0	0	0	0	0	0	10,000	14,394	14,394	5,783
0	0	0	0	0	0	0	0	0	0	13,050
0	0	0	0	0	0	0	0	147	153	0
0	0	0	0	25	0	0	0	183	185	1,267
7	12,728	0	90	192	160	136	10,136	73,404	77,612	45,861
0	0	0	0	0	0	140,000	182,940	338,720	338,720	0
0	0	34,706	0	0	0	0	0	84,706	84,706	0
0	0	34,706	0	0	0	140,000	182,940	423,426	423,426	0
450	15,179	34,706	6,046	11,215	10,662	149,086	202,026	809,775	889,071	291,925
0	0	0	0	0	0	0	0	0	0	225
0	0	0	0	0	0	0	0	0	21	0
0	0	0	0	0	0	0	0	131	624	792
0	0	0	0	0	0	0	0	131	645	1,017

6. Charitable activities

6.1 Staff

Salaries & Pensions (Note 8)

Recruitment Costs

Travelling

Training

Home Working Allowance

6.2 Premises

Rent

Rent Premium depreciation

Repairs

Insurance

Power, rates & water

Cleaning & waste

6.3 Operations

Telephone

Print, stationary & postage

Equipment, IT & Licences

Photocopier hire

CitA

Refreshments

Subscriptions

Publications

Marketing & Publicity

Repairs & renewals

Payroll & Admin of Pensions

Professional Fees

Seconded Staff

Admin & Referral
R&C (including CAID contribution)

Website

Sundries & fundraising

6.4 Payment to Third Parties

Payment of Charis Vouchers

Payment of Winter Fuel Grants

7. Governance Costs

Annual report & A.G.M.

Miscellaneous

Independent Examiner's Fee

**NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31ST MARCH 2021**

8 Staff costs

The aggregate payroll costs were as follows

	31.03.21	31.03.20
	£	£
Staff costs during the year were:		
Wages and Salaries	345,030	215,035
Social Security costs	20,820	11,340
Pension Costs	6,274	3,691
	372,124	230,066

The average number of employees during the year, including directors, was 29 (2020 - 24)

No Employee received emoluments of more than £60,000

No remuneration was paid to directors in the year. No director received payment for professional or other services supplied to the bureau (2020: £nil)

The key management personnel of the bureau comprise the directors, the bureau manager and the deputy manager. The total cost of the key management personnel of the bureau were £84,090 (2020 £94,716). The figures include all the salaries and on costs paid to key management during the year including project work and responsibility payments in respect of pre-merger management of East Dorset Citizens Advice Bureau.

The employer's contribution to the NEST workplace pension scheme during the year was £6,274 (2020 £3,692). The basis for allocating pensions between activities is by the hours worked on each project.

9 Tangible Fixed Assets

	Lease Improvements	Total
	£	£
Cost as at 1st April 2020	10,000	10,000
Additions	0	0
Cost as at 31st March 2021	10,000	10,000
Depreciation as at 1st April 2020	4,000	4,000
Charge for the year	1,000	1,000
	5,000	5,000
Net Book value as at 1 April 2020	6,000	6,000
As at 31st March 2021	5,000	5,000

10 Debtors and prepayments

	31.03.21	31.03.20
	£	£
Accrued Income	163.00	396.00
Other Debtors	63,142.00	24,501.00
Payments in Advance	3,598.00	1,346.00
	66,903.00	26,243.00

**NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31ST MARCH 2021**

11 Creditors: amounts falling due within one year	31.03.21	31.03.20
	£	£
Taxation & Social Security	8,035	3,985
Creditors	19,497	9,651
Deferred Income	75,019	85,355
	<u>102,551</u>	<u>98,991</u>

Deferred Income Analysis

This is money received in advance for services that have not that been provided. Many of the bureau's grants are not coterminous with its accounting period. Unless specified in the terms of the grant agreement, the income is time apportioned equally over the length of the grant. Income is only included in the accounts when the income recognition criteria has been satisfied.

	31.03.21	31.03.20
	£	£
Balance b/fwd	85,355	83,106
Amount released to income earned from Charitable activities	(85,355)	(83,106)
Amount deferred in year	75,019	85,355
Balance c/fwd	<u>75,019</u>	<u>85,355</u>

12 Reserves	General Reserve	Designated Reserves	Restricted Reserves	Total Reserves
	£	£	£	£
Balance at 1st April 2020	79,679	113,000	15,536	208,215
Net (outgoing)/Incoming resources	17,144	(1,000)	30,619	46,763
Transfers between funds	4,315	20,000	(24,315)	0
Balance at 31st March 2021	<u>101,138</u>	<u>132,000</u>	<u>21,840</u>	<u>254,978</u>

12.1 General Reserve

This reserve represents the working capital remaining for the day to day running of the Bureau's normal activities

12.2 Designated Reserves

These reserves have been set aside by the directors out of the general reserve as follows:-

	31.03.20	Spent in Period	Transfers between reserves	31.03.21
	£	£	£	£
Additional Information Technology	17,000	0	5,000	22,000
Lease Improvements Account	6,000	(1,000)	0	5,000
Interim Project Reserve	15,000	0	0	15,000
Closure Reserve	55,000	0	0	55,000
Service Development fund	20,000	0	15,000	35,000
	<u>113,000</u>	<u>(1,000)</u>	<u>20,000</u>	<u>132,000</u>

Additional Information Technology – Fund established to meet the cost of replacing and developing IT hardware and systems.

Lease Improvement account – specific reserve set up to meet the annual cost of writing off the Mill Lane capital contribution.

Interim Project Reserve – established to manage the impact of temporary funding gaps between project completion and the initiation of new projects. The option to temporarily retain experienced staff through the use of this funding is more effective than a pattern of short-term recruitment and redundancy.

Closure Reserve - established to cover outstanding liabilities that may arise should the company be closed.

Service Development Fund – established to support funding for new service developments that will enhance the service to the community, including shared services developments with other bureaux or community groups.

NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31ST MARCH 2021

12.3 Restricted Reserves

	Opening Balance 31.03.20 £	Add/(Less) Net Surplus (Deficit) £	Transfers Between Reserves £	Closing Balance 31.03.21 £
Access to Justice	0	(73)	73	0
Awards for All	0	(167)	167	0
Battens Training	208	0	0	208
Blg Glve	1,535	0	0	1,535
Broadband Improvements (CiTA)	0	0	0	0
BEIS Remote Working (CiTA)	0	(6)	6	0
Big Energy Saving Week (BESW)	0	(38)	38	0
Big Energy Saving Network (BESN)	0	(54)	54	0
Big Energy Saving Network - Regional Lead (BESN)	0	(473)	473	0
CiTA - Softphones	0	(156)	156	0
Covid Support - Advice Service (DCF)	0	(295)	295	0
Covid Support - Energy Vouchers (EST)	0	1,342	(1,342)	0
Debt Relief Orders	380	89	0	469
Debt Trainee - MaPS (CiTA)	0	(2,685)	2,685	0
Energy Advice Programme (CiTA)	0	4,447	(4,447)	0
Fighting Fuel Poverty (EST)	0	1,435	0	1,435
Help 2 Claim (CiTA)	0	127	(127)	0
Henry Smith	0	3,603	0	3,603
Homelessness Reduction (DC)	0	1,214	0	1,214
Homeless Project (PDC)	1,399	(1,497)	98	0
Income Maximisation (DC)	0	2,597	(546)	2,051
Keeping Warm for Less	1,138	915	0	2,053
Lytchett Matravers Parish Council	0	(35)	35	0
Nationwide	0	1,704	0	1,704
NEA High 5 Award	0	500	0	500
Priority Services Register	1,950	0	0	1,950
Quartet	1,666	2,407	0	4,073
Single Point of Access	0	(179)	179	0
Surviving Winter Grants	0	759	(759)	0
Valentine Trust - Employment	0	(213)	213	0
Valentine Trust - Home visits	7,260	(6,215)	0	1,045
Wessex Water	0	(5,262)	5,262	0
Winter Warmth (BCP)	0	5,914	(5,914)	0
Winter Warmth (DC)	0	20,914	(20,914)	0
	<u>15,536</u>	<u>30,619</u>	<u>(24,315)</u>	<u>21,840</u>

Dorset Council money is received via CAID (Citizens Advice in Dorset.) It is provided as part of the Council's strategic grant. Its purpose is to provide support to the voluntary and community sector. By developing new partnerships and ways of working, the Council hopes to deliver greater benefits to the local community. Dorset Council confirmed that the grant funding of the core grant would not be treated as restricted funding in 2020/21.

Access to Justice - We are a partner in this funded project which is managed by Central Dorset CA. We are funded to provide a housing caseworker to work as part of the team giving advice and support to litigants in person with housing possession proceedings.

Awards 4 All funding to deliver training to new volunteers. The project runs from July 2020 to June 2021 and provides funding for a training supervisor and volunteer costs. A transfer of £167.31 has been made to cover the overheads and other running costs incurred by the project during the period.

Battens Training money was provided by Battens Solicitors to purchase equipment to assist in the training of volunteers. £207.40 is being carried forward

NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31ST MARCH 2021

The **Big Give** was a crowd funding campaign undertaken in 2017/18 to raise funds to develop and pilot an independent living skills course for young people attending the Wareham Youth & Community Centre. The funding contributes towards the trainer's salary and the hire of the youth club facilities. £1,534.91 is being carried forward.

Broadband Improvements (CITA) grant was provided to cover the cost of installing the bureau's own broadband line to support the new case recording system. Income and expenditure on the project were the same.

During the **BESW** (Big Energy Saving Week), the bureau promoted fuel poverty awareness through a range of events and publicity. A transfer of £37.70 has been made to cover the overheads and other running costs incurred by the project during the period.

BESN (Big Energy Saving Network) grant is funding to deliver a programme of outreach sessions to vulnerable consumers, focussed on helping them to reduce their energy costs through assisted action on tariffs, switching and the take up of energy efficiency offers. A transfer of £53.85 has been made to cover the overheads and other running costs incurred by the project during the period.

BESN - Regional Energy Lead - This money is received from CITA through the BESN programme. This role works along side the BESN champions. There are two Rural Energy Leads in each government region in England and Wales. The key responsibilities of the role were to train a minimum of 30 frontline workers in their region, provide strategic leadership to the BESN champions and to facilitate networking and the sharing of "best practice" across their region. This project ran from October 2020 - March 2021. A transfer of £473.36 has been made to cover the overheads and other running costs incurred by the project during the period.

BEIS Remote Working (CITA) - Funds from National Citizens Advice to support the purchase of IT equipment for remote working due to Covid.

CITA - Softphones - Funds from National Citizens Advice to support the set up of VOIP for remote working due to Covid.

Covid Support - Advice Service (DCF) - Grant from Dorset Community Foundation to support Covid IT requirements.

Covid Support - Energy Vouchers (EST) - Grant application scheme for clients to support prepayment meter increased costs due to Covid. Fund included costs for administering the grants to individuals.

Debt Relief Order Monies. A small amount of money is passed from the Insolvency Service via Citizens Advice for each Debt Relief Order (DRO) obtained via the bureau's intermediary. This income is to be used specifically to "assist and support authorised intermediaries" and is therefore designated for debt training. £469.20 is being carried forward.

Debt Trainee - MaPS (CITA)- Grant from National Citizens Advice through the Money and Pension Service project to fund recruitment of a debt advice trainee.

Energy Advice Programme funding is provided through CITA from the Energy Suppliers as part of their regulated spending obligations to address fuel poverty. Funding for a specific period (October 2020 - March 2021) to deliver an energy focused appointment looking at all matters relating to fuel poverty, energy and thermal efficiency measures. The grant funding included a per case fee element and based on the service delivered in 2020/21 a transfer of £4,446.72 has been made to the general fund to clear the balance to nil.

Fighting Fuel Poverty (EST) - This project funds 3 FTE energy advisers for Dorset County. The project is managed through East Dorset & Purbeck CA. The project provides advice to clients and also accessed to grants for help towards energy costs.

Help 2 Claim (H2C) funding is received from national Citizens Advice to support the DWP with the roll out of Universal Credit by improving the support available to people making a claim. The service offers support with making a new claim, from starting the claim to receiving the first full payment. The service is available on line, over the phone and in person. A transfer of £127.49 has been made to the general fund for surplus fee income generated through work on dip tests.

Henry Smith- Funding to support caseworkers to support vulnerable clients at risk of homelessness. The project provides intensive support for 6 - 12 months working in partnership with the local authority housing teams.

The Homeless Project, which is funded by Purbeck District Council, provides for the salary of an advisor for a day a week and attributable overheads. Advice is given to the homeless and those with housing problems. £1,213.73 is being carried forward.

NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31ST MARCH 2021

The Homeless Reduction project was for two years funding starting on 1st November 2018 and provides funding for a service that supports Purbeck District Council to provide information and guidance under the terms of the Homelessness Reduction Bill, specifically caseworkers who give dedicated housing, welfare benefits and income maximisation advice. A transfer of £98.66 has been made to cover the overheads and other running costs incurred by the project during the period.

The Income Maximisation Extension funding is for a specialist case worker to assist clients who needed to make and manage a Universal Credit claim. It is a continuation of the previous project which ran for a period of four months from December 2019 - March 2020. A transfer of £545.60 has been made to cover the overheads and other running costs incurred by the project during the period.

Keeping Warm for Less (KWFL) - This money is received through The Energy Savings Trust Energy Redress Fund. It provides for a part time Energy Affordability Advisor who works to reduce fuel poverty in households who are vulnerable due to long term health problems or disability in the new Dorset Council area. The funding is for two years starting May 2020 and finishing April 2022. A transfer of £2,480.74 has been made to cover the overheads and other running costs incurred by the project. £1,138.29 is being carried forward.

Lytchett Matravers Parish Council provided funds for an outreach advice session twice a month at Lytchett Matravers Library. A transfer of £34.52 has been made to cover the overheads and other running costs incurred during the year.

Nationwide- Funding to support caseworkers to support vulnerable clients at risk of homelessness. The project provides intensive support for 6 - 12 months working in partnership with the local authority housing teams.

Priority Services Register (PSR) project was funded by Wessex Water and SSEN (Scottish & Southern Electricity Network.) It was a one year pilot partnership project. The PSR Champion worked to promote, train and engage stakeholders and Citizens Advice staff to help clients apply to the Priority Services register of both organisations. The project money was used to pay the Champion's salary and fund payments to Local Citizens Advice Offices based upon successful PSR application sign ups. The balance of £1,950.00 is being carried forward.

Quartet - this funding comes from the Wessex Water Money Matters Programme. It is used to continue the financial capability training which is delivered in the Purbeck Schools and the Wareham Youth & Community Centre. Due to Covid 19 only a very limited programme of work in community settings was possible in 2020/21 and a balance of £4,073.15 is being carried forward.

Single Point of Access - Funding from Dorset Council Community Fund to support the set up and management of a third party referral system.

Surviving Winter Grants - Funding for grants to individuals in need of help with increased costs of energy during the Winter period. The funding comes from donations to Dorset Community Foundation who contract us to administer the grants on their behalf.

Valentine Trust - Employment - Funding for the increased need for employment advice as a result of Covid. The funding provides one employment specialist adviser who works in the Dorset Employment Unit.

Valentine Trust - Home Visit funds an advisor to provide home visits to those who are unable to access the office locations. Although the advisor specialises in welfare benefits advice, the service is an holistic service. £1,045.01 is being carried forward.

The **Wessex Water Project** is for debt management advice and provides for a salary and overheads. A transfer of £5,317.48 has been made from general reserves to cover the deficit incurred during the year.

Winter Warmth (BCP) - Grant funding provided by BCP council to CA BCP. The funding is to support payment of grants to families experiencing hardship during Covid. CA BCP funds us to administer the grants on their behalf through our Charis grant account.

Winter Warmth (DC) - Grant funding provided by Dorset council. The funding is to support payment of grants to families experiencing hardship during Covid. Dorset Council funds us to administer the grants on their behalf through our Charis grant account.

NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31ST MARCH 2021

13. Commitments

As at 31st March 2021, the charity had annual commitments under non cancellable operating leases as follows:

		<u>31.03.21</u>	<u>31.03.20</u>
		£	£
Falling due	Within one Year	2,989	2,808
	Between 2 - 5 years	2,807	5,615
		<u>5,796</u>	<u>8,423</u>

14. Members' liability

Every member of the company undertakes to contribute such amount as may be required (not exceeding £1) to the company's assets if it should be wound up while they are a member or within one year after they cease to be a member, for payment of the company's debts and liabilities contracted before they cease to be a member and of the costs, charges and expenses of winding up, and for the adjustment of the rights of the contributories among

15. Taxation

The company is a registered charity and therefore not liable to corporation tax.

16. Related Party Transactions

There were £nil (2020 £45.60) payments for travel expenses made to Trustees during the year. The bureau pays £360 per annum (2020 - £360) to the chief officer for the provision of archiving space.

17. Control

The bureau is ultimately controlled by the trustees.

18. Merger with East Dorset Citizen's Advice

On the 1st April 2021 Purbeck Citizens Advice merged with East Dorset Citizen's Advice to form Citizen's Advice in East Dorset and Purbeck. The Trustees report covers the merger in more detail.