

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)

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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
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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.

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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><u>254,978</u></u>	<u><u>208,215</u></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><u>254,978</u></u>	<u><u>208,215</u></u>

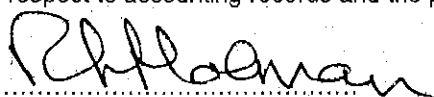
The notes on pages 13 to 24 form part of these accounts

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



(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

	Unrestricted	Restricted	Total	Total
	Fund	Funds	31.03.21	31.03.20
	31.03.21	31.03.21	31.03.21	31.03.20
	£	£	£	£
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

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	<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	12,295	17,745
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>

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	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 Mottravers £	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	0
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 Charities 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

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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.