

**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)**

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## 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.

<b>Trustees:</b>	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 1<sup>st</sup> 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**

	<b>Notes</b>	<b>Unrestricted Funds £</b>	<b>Designated Reserves £</b>	<b>Restricted Funds £</b>	<b>Total 31.03.22 £</b>	<b>Total 31.03.21 £</b>
<b>Incoming Resources:</b>						
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
<b>Total Incoming Resources</b>		<b>197,231</b>	<b>0</b>	<b>639,777</b>	<b>837,008</b>	<b>1,167,682</b>
<b>Resources Expended:</b>						
<b>Direct Charitable Expenditure</b>						
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
<b>Total Resources Expended</b>		<b>188,427</b>	<b>1,000</b>	<b>615,913</b>	<b>805,340</b>	<b>1,103,142</b>
<b>Net (outgoing)/incoming resources before transfers</b>		<b>8,804</b>	<b>(1,000)</b>	<b>23,864</b>	<b>31,668</b>	<b>64,540</b>
<b>Transfers between funds</b>	14	<b>(754)</b>	<b>19,380</b>	<b>(18,626)</b>	<b>0</b>	<b>0</b>
<b>Net Income for the year</b>		<b>8,050</b>	<b>18,380</b>	<b>5,238</b>	<b>31,668</b>	<b>64,540</b>
<b>Reconciliation</b>						
<b>Balances brought forward</b>		<b>224,481</b>	<b>169,559</b>	<b>34,055</b>	<b>428,095</b>	<b>363,555</b>
<b>Balances carried forward</b>	14	<b>232,531</b>	<b>187,939</b>	<b>39,293</b>	<b>459,763</b>	<b>428,095</b>

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> £
<b>Fixed Assets</b>			
Lease Improvements		4,000	5,000
<b>Current Assets</b>			
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
<b>Current Liabilities</b>			
Creditors: amounts falling due within one year	13	(89,480)	(136,080)
<b>Total assets less current liabilities</b>		<u><u>459,763</u></u>	<u><u>428,095</u></u>
<b>Funds of the Charity</b>			
Unrestricted reserves	14	232,531	224,481
Designated reserves	14.2	187,939	169,559
Restricted reserves	14.3	39,293	34,055
		<u><u>459,763</u></u>	<u><u>428,095</u></u>

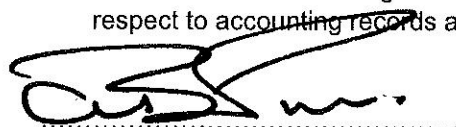
The notes on pages 12 to 23 form part of these accounts

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**

	<b><u>Notes</u></b>	<b><u>31.03.22</u></b> <b><u>£</u></b>	<b><u>31.03.21</u></b> <b><u>£</u></b>
<b>Cash flow from operating activities</b>			
Net income/(expenditure)		31,668	64,540
<b>Adjustment to cash flow from non-cash items</b>			
Lease Improvement depreciation		1,000	1,000
<b>Net Cash from Operating activities</b>		<u>32,668</u>	<u>65,540</u>
<b>Working Capital adjustment</b>			
<b>Decrease/(increase) in debtors</b>		(4,978)	(37,726)
<b>Increase/(decrease) in creditors</b>		(46,600)	18,388
<b>Increase in Cash</b>		<u>(18,910)</u>	<u>46,202</u>
<b>Cash &amp; Cash equivalents 1 April</b>		488,592	442,390
<b>Cash &amp; Cash equivalents 31 March</b>		<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%
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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, 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>
<b>7 Incoming resources in furtherance of the charities objectives</b>				
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
<b>8 Charitable activities</b>																	
<b>8.1 Staff</b>																	
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
<b>8.2 Premises</b>																	
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
<b>8.3 Operations</b>																	
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
<b>8.4 Payment to Third Parties</b>																	
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
<b>9. Governance Costs</b>																	
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
									£	£		
<b>8 Charitable activities</b>												
<b>8.1 Staff</b>												
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	0		3,634	3,236
Recruitment Costs	0	0	0	0	0	0	0	0	0		492	180
Travelling	43	0	0	0	0	109	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
	<b>905</b>	<b>2,717</b>	<b>8,060</b>	<b>0</b>	<b>8,355</b>	<b>11,547</b>	<b>8,677</b>	<b>7,203</b>	<b>545,304</b>		<b>675,575</b>	<b>551,486</b>
<b>8.2 Premises</b>												
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
	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>6,681</b>		<b>19,613</b>	<b>23,043</b>
<b>8.3 Operations</b>												
Office Costs												
Telephone	296	10	81	0	95	129	98	82	6,159		8,073	17,106
Print, stationery & postage	0	176	0	0	0	0	0	0	1,000		2,500	6,186
Equipment, IT & Licences	0	0	0	0	0	0	0	0	6,409		18,398	1,818
Photocopier hire	0	0	0	0	0	0	0	0	578		1,709	19,542
CitA	0	0	0	0	0	0	0	0	5,217		830	830
Refreshments	0	0	0	0	0	0	0	0	16		5,570	4,036
Subscriptions	0	0	0	0	0	0	0	0	751		82	524
Publications	0	0	0	0	0	0	0	0	659		2,198	968
Marketing & Publicity	0	0	0	0	0	0	0	0	0		2,041	445
Payroll & Admin of Pensions	0	0	0	0	0	0	0	0	465		0	750
Professional Fees	0	0	0	0	0	0	0	0	9,523		1,440	852
Seconded Staff	0	0	0	0	0	0	0	0	6,447		9,523	2,574
Admin & Referral	0	0	0	0	0	0	0	0	(237)		6,447	24,355
R&C (including CAD contribution)	0	0	0	0	0	0	0	0	0		7,095	13,133
Website	0	0	0	0	0	0	0	0	1,410		0	0
Sundries & fundraising	0	0	0	0	0	0	0	0	4,366		4,366	153
	<b>296</b>	<b>186</b>	<b>81</b>	<b>0</b>	<b>95</b>	<b>129</b>	<b>98</b>	<b>82</b>	<b>254</b>		<b>3,671</b>	<b>185</b>
		<b>31</b>							<b>29,128</b>		<b>73,113</b>	<b>93,457</b>
<b>8.4 Payment to Third Parties</b>												
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
	<b>0</b>	<b>0</b>	<b>0</b>	<b>11,200</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>34,800</b>		<b>34,800</b>	<b>423,426</b>
	<b>26,777</b>	<b>1,091</b>	<b>8,141</b>	<b>11,200</b>	<b>8,450</b>	<b>11,676</b>	<b>8,775</b>	<b>7,285</b>	<b>615,913</b>		<b>803,101</b>	<b>1,091,412</b>
<b>9. Governance Costs</b>												
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
	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>		<b>2,239</b>	<b>11,730</b>

**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.