

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

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

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

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

CONTENTS

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

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

The Trustees present their Report and unaudited Financial Statements for the year ended 31 March 2023. The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Working Name: Citizens Advice in East Dorset and Purbeck

Charity Number: 1068414

Company Number: 3510199 (England and Wales)

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

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

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

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

TRUSTEES

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

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

Secretary: Richard Holman (Company Secretary)

Manager: Helen Goldsack

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

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

Recruitment, Appointment of Trustees

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

Trustee Induction and Training

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

Organisation

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

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

Related Parties

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

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

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

Pay Policy

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

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

Risk Management

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

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

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

Public Benefit

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

OBJECTIVES OF THE CHARITY

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

PRINCIPAL ACTIVITIES, ACHIEVEMENTS AND PERFORMANCE

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

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

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

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

PRINCIPAL ACTIVITIES, ACHIEVEMENTS AND PERFORMANCE CONTINUED

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

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

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

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

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

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

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

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

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

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

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

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

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

PRINCIPAL ACTIVITIES, ACHIEVEMENTS AND PERFORMANCE CONTINUED

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

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

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

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

FINANCIAL REVIEW

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

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

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

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

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

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

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

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

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

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

Investment policy

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

Reserves Policy

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

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

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

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

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

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

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

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

Plans for Future Periods

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

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

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

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

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

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

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

Statement of trustees' responsibilities

The Trustees (who are also directors of Citizen's Advice in East Dorset & Purbeck for the purposes of company law) are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the trustees to prepare financial statements for each financial year, which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for the year. In preparing these financial statements, the trustees are required to:

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

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

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

Small Company Provisions

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

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

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

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

Richard Holman
Company Secretary



Date 14/12/23

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

Opinion

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

In our opinion the financial statements:

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

Basis for opinion

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

Conclusions relating to going concern

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

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

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

Other information

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

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

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

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

Opinions on other matters prescribed by the Companies Act 2006

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

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

Matters on which we are required to report by exception

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

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

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

Responsibilities of trustees

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

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

Our responsibilities for the audit of the financial statements

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

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

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

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

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

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

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

Use of our report

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



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

Date:19 December 2023.....

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

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

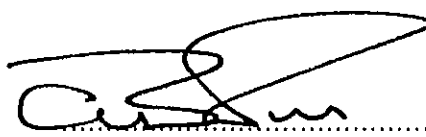
The notes on pages 15 to 24 form part of these accounts

BALANCE SHEET
AS AT 31ST MARCH 2023

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

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

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


 Alan Breakwell
 Chair
 5 December 2023 (Date)

CASH FLOW STATEMENT
AS AT 31ST MARCH 2023

Cash flow Statement

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

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

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

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

1 Accounting policies

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

Citizens Advice in East Dorset & Purbeck meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note(s)

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

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

Lease Improvements	10%
Vehicles	20%

Depreciation is charged based on the date of acquisition.

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

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

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

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

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

3 Funds Received as agent

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

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

4 Voluntary income

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

5 Investment income

Bank and other Interest	<u>2,890</u>	<u>0</u>	<u>2,890</u>	<u>792</u>
-------------------------	--------------	----------	--------------	------------

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

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

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

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

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

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

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

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

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

	CITA Energy Advice £	CITA Carbon Monoxide £	EST Energy Unit £	Erithor Fuel Poverty £	Erithor Library Outreach £	Henry Smith £	Lythall Matravers Outreach £	Macmillan £	Valentine Trust (Home Visits) £	Wessex Water Community £	Wessex Water £	Restricted Fund Total 31.03.23 £	Total 31.03.23 £	Total 31.03.22 £
7. Charitable activities														
7.1 Staff														
Salaries & Pensions (Note 6)	16,178	20,821	61,898	34,507	57,43	49,636	4,433	21,369	15,815	0	9,910	544,581	764,469	859,922
Other Staff Costs	0	0	0	189	0	0	0	0	0	0	0	518	4,186	3,634
Recruitment Costs	0	0	0	0	0	0	0	0	0	0	0	0	0	492
Traveling	0	0	564	0	0	190	16	0	46	16	0	1,396	1,390	2,843
Training	0	0	0	145	0	258	0	0	0	0	0	403	3,223	2,065
Employment Insurance	0	0	0	62	0	0	0	0	0	0	0	62	1,371	565
Home Working Allowance	0	0	531	156	0	0	0	0	0	0	0	1,230	1,479	6,054
	<u>16,178</u>	<u>20,821</u>	<u>62,993</u>	<u>35,059</u>	<u>57,43</u>	<u>50,094</u>	<u>4,449</u>	<u>21,369</u>	<u>15,881</u>	<u>16</u>	<u>9,910</u>	<u>548,190</u>	<u>778,118</u>	<u>675,575</u>
7.2 Premises														
Rent	0	0	0	0	4160	0	192	0	0	0	0	7,735	14,735	(2,254)
Rent Premium depreciation	0	0	0	0	0	0	0	0	0	0	0	0	1,000	1,000
Repairs	0	0	0	11	0	0	0	0	0	0	0	11	253	4,335
Insurance	0	0	0	182	0	0	182	0	0	0	0	182	4,036	4,484
Power, rates & water	0	0	0	511	0	0	0	0	0	0	0	2,332	11,331	9,913
Clearing & waste	0	0	0	118	0	0	0	0	0	0	0	118	2,621	2,135
	<u>0</u>	<u>0</u>	<u>0</u>	<u>822</u>	<u>4,160</u>	<u>0</u>	<u>192</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>10,378</u>	<u>33,976</u>	<u>19,613</u>
7.3 Operations														
Office Costs														
Telephone	181	208	617	344	57	495	44	213	157	0	99	5,759	8,379	8,073
Print, stationery & postage	0	0	383	143	24	0	0	0	0	0	0	576	3,171	2,500
Equipment, IT & Licences	320	412	1,501	684	796	1,043	87	423	313	1,180	196	14,960	20,059	18,398
Photocopier hire	0	0	0	98	0	0	0	0	0	0	0	98	2,167	1,709
Van Expenses	0	0	0	0	0	0	0	0	0	37	0	137	2,603	0
CITA	0	0	0	24	0	0	0	0	0	0	0	187	5,569	5,570
Refreshments	0	0	0	60	0	0	0	0	0	0	0	87	1,329	2,198
Subscriptions	0	0	0	5	0	0	0	0	0	126	0	5	106	2,041
Publications	0	0	0	0	0	0	0	0	0	0	0	284	578	0
Marketing & Publicity	0	0	0	67	0	0	0	0	0	0	0	67	1,494	1,440
Payroll & Admin of Pensions	0	0	0	0	0	0	0	0	0	0	0	0	3,323	9,523
Professional Fees	0	0	0	0	0	0	0	0	0	0	0	0	6,685	6,447
Seconded Staff	0	0	0	7,521	0	0	0	0	0	0	0	7,521	32,146	7,095
Admin & Referral	0	0	0	0	0	0	0	0	0	0	0	66	1,449	4,366
Website	0	0	0	96	0	0	0	0	0	0	0	0	6,610	3,671
Sundries & fundraising	0	0	0	0	0	0	0	0	0	0	0	0	96,181	73,113
	<u>481</u>	<u>620</u>	<u>2,501</u>	<u>9,012</u>	<u>877</u>	<u>1,538</u>	<u>131</u>	<u>636</u>	<u>470</u>	<u>1,323</u>	<u>295</u>	<u>42,001</u>	<u>96,181</u>	<u>73,113</u>
7.4 Payment to Third Parties														
Payment of Cost of Living Grants	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Payment of Winter Fuel Grants	0	0	0	1,400	0	0	0	0	0	0	0	1,400	1,400	34,800
	<u>0</u>	<u>0</u>	<u>0</u>	<u>1,400</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>1,400</u>	<u>1,400</u>	<u>34,800</u>
	<u>16,659</u>	<u>21,441</u>	<u>65,494</u>	<u>46,293</u>	<u>10,780</u>	<u>51,622</u>	<u>4,772</u>	<u>22,005</u>	<u>16,331</u>	<u>1,339</u>	<u>10,205</u>	<u>801,969</u>	<u>907,075</u>	<u>803,101</u>
8. Governance Costs														
Annual report & A.G.M.	0	0	0	0	0	0	0	0	0	0	0	0	0	20
Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	495	23
Audit/Examiner Fee	0	0	0	0	0	0	0	0	0	0	0	0	7,090	2,196
	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>7,575</u>	<u>2,239</u>

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

9 Staff costs

The aggregate payroll costs were as follows

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

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

No Employee received emoluments of more than £60,000

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

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

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

10 Tangible Fixed Assets

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

11 Debtors and prepayments

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

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

12 Creditors: amounts falling due within one year

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

Deferred Income Analysis

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

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

13 Reserves

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

13.1 General Reserve

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

13.2 Designated Reserves

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

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

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

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

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

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

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

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

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

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

13.2 Designated Reserves (cont)

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

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

13.3 Restricted Reserves

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

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

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

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

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

13.3 Restricted Reserves (cont)

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

13.3 Restricted Reserves (cont)

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

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

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

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

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

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

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

14. Commitments

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

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

15. Members' liability

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

16. Taxation

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

17. Related Party Transactions

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

18. Control

The bureau is ultimately controlled by the trustees.