

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

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

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

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

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

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

**Working Name:** Citizens Advice in East Dorset and Purbeck

**Charity Number:** 1068414

**Company Number:** 3510199 (England and Wales)

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

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

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

**Website:** <https://edp.citizensadvice.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 Removed from Company House 5th February 2024
	Barbara Manuel	1st April 2021
	Christopher Morle	1st April 2021
	Stephen Parker (Treasurer)	26th September 2012 Re appointed as Treasurer 16th December 2020
	Ashley Rowlands	1st April 2021
	John Rynne	1st April 2021
	Timothy Smith	30th September 2015 Resigned 3rd May 2023

**Secretary:** Richard Holman (Company Secretary) Removed 5th February 2024

**Manager:** Helen Goldsack

## **STRUCTURE, GOVERNANCE AND MANAGEMENT**

### **Governing document**

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

### **Recruitment, Appointment of Trustees**

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

### **Trustee Induction and Training**

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

### **Organisation**

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

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

### **Related Parties**

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

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

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

## **Pay Policy**

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

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

## **Risk Management**

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

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

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

## **Public Benefit**

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

## **OBJECTIVES OF THE CHARITY**

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

## **PRINCIPAL ACTIVITIES, ACHIEVEMENTS AND PERFORMANCE**

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

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

It was on the 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.

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

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

## **PRINCIPAL ACTIVITIES, ACHIEVEMENTS AND PERFORMANCE CONTINUED**

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

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

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

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

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

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

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

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

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

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

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

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

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

## PRINCIPAL ACTIVITIES, ACHIEVEMENTS AND PERFORMANCE CONTINUED

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

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

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

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

## FINANCIAL REVIEW

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

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

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

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

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

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

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

### **Investment policy**

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

### **Reserves Policy**

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

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

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

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

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

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

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

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

## **Plans for Future Periods**

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

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

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

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

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

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

### **Statement of trustees' responsibilities**

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

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

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

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

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

### **Small Company Provisions**

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

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

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

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

Alan Breakwell  
Chair of Trustees

Date.....

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

**Opinion**

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

In our opinion the financial statements:

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

**Basis for opinion**

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

**Conclusions relating to going concern**

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

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

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

**Other information**

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

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

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

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

**Opinions on other matters prescribed by the Companies Act 2006**

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

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

**Matters on which we are required to report by exception**

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

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

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

**Responsibilities of trustees**

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

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

**Our responsibilities for the audit of the financial statements**

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

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

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

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

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

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

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

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

**Use of our report**

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

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

Date: .....

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

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

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

**BALANCE SHEET**  
**AS AT 31ST MARCH 2024**

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

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

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

.....  
Alan Breakwell  
Chair

..... (Date)

**CASH FLOW STATEMENT**  
**AS AT 31ST MARCH 2024**

**Cash flow Statement**

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

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

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

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

**1 Accounting policies**

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

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

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

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

Lease Improvements	10%
Vehicles	20%

Depreciation is charged based on the date of acquisition.

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

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

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

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

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

**3 Funds Received as agent**

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

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

**4 Voluntary income**

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

**5 Investment income**

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

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

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

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

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

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

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

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

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

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

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

**9 Staff costs**

The aggregate payroll costs were as follows

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

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

No Employee received emoluments of more than £60,000

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

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

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

**10 Tangible Fixed Assets**

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

**11 Debtors and prepayments**

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

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

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

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

### 13.1 General Reserve

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

### 13.2 Designated Reserves

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

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

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

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

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

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

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

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

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

**13.2 Designated Reserves (cont)**

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

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

**13.3 Restricted Reserves**

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

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

**13.3 Restricted Reserves**

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

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

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

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

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

**13.3 Restricted Reserves (cont)**

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

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

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

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

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

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

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

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

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

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

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

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

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

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

**13.3 Restricted Reserves (cont)**

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

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

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

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

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

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

**14. Commitments**

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

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

**15. Members' liability**

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

**16. Taxation**

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

**17. Related Party Transactions**

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

**18. Control**

The bureau is ultimately controlled by the trustees.