

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

**DIRECTORS REPORT AND AUDITED ACCOUNTS  
FOR THE YEAR ENDED 31<sup>ST</sup> MARCH 2025**

**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 2025**

The Trustees are pleased to present their Report and audited Financial Statements for the year ended 31 March 2025. The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) (effective 1<sup>st</sup> January 2015) – (Charities SORP (FRS102), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) and the Companies Act 2006.

### **REFERENCE AND ADMINISTRATIVE DETAILS**

**Charity Number:** 1068414

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

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

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

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

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

### **DIRECTORS/TRUSTEES**

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

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

Ginette Boyd

Alan Breakwell

Chair

Carole Chedgey

Resigned 15<sup>th</sup> July 2025

Terry Cordery

Appointed 5<sup>th</sup> August 2025

Michelle Fuller

Colin Logan

Appointed 4<sup>th</sup> February 2025

Barbara Manuel

Christopher Morle

Resigned 22<sup>nd</sup> October 2024

Stephen Parker

Resigned 22<sup>nd</sup> October 2024

Ashley Rowlands

Resigned 22<sup>nd</sup> October 2024

John Rynne

Resigned 22<sup>nd</sup> October 2024

Linda Taylor

Appointed 22<sup>nd</sup> October 2024 Resigned 10<sup>th</sup> November 2024

Vicky Wells

Appointed 22<sup>nd</sup> October 2024 Resigned 14<sup>th</sup> July 2025

Chief Executive Officer Helen Goldsack

## **STRUCTURE, GOVERNANCE AND MANAGEMENT**

### **Governing Document**

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

### **Appointment of Trustees**

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

### **Trustees Induction and Training**

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

### **Organisation**

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

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

### **Related Parties**

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

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

## **STRUCTURE, GOVERNANCE AND MANAGEMENT continued**

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

### **Pay Policy**

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

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

### **Risk Management**

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

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

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

### **Public Benefit**

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

## **OBJECTIVES OF THE CHARITY**

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

## **FINANCIAL REVIEW**

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

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

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

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

## **INVESTMENT POLICY**

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

## **RESERVES**

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

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

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

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

## **FINANCIAL REVIEW continued**

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

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

## **PLANS FOR THE FUTURE**

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

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

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

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

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

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

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

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

## **Statement of Trustees' Responsibilities**

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

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

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

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

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

## **Small Company Provisions**

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

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

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

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

Alan Breakwell  
Chair of Trustees

Date 30<sup>th</sup> October 2025

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

### **Opinion**

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

In our opinion the financial statements:

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

### **Basis for opinion**

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

### **Conclusions relating to going concern**

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

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

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

### **Other information**

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

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

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

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

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

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

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

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

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

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

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

**Responsibilities of Trustees**

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

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

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

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

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

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

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

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

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

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

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at [www.frc.org.uk/auditorsresponsibilities](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 auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and the charitable company's trustees as a body, for our audit work, for this report, or for the opinions we have formed.

I M Rodd

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

Ferndown Industrial Estate  
Wimborne  
Dorset  
BH21 7SF

Date: 30<sup>th</sup> October 2025

## Statement of Financial Activities (Including Income and Expenditure Account)

For the Year Ended 31<sup>st</sup> March 2025

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

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

**Reconciliation**

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

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

Company Number 3510199

**Balance Sheet**

**as at the 31<sup>st</sup> March 2025**

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

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

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

Alan Breakwell

Date 30<sup>th</sup> October 2025

**Cash Flow Statement**  
**as at the 31<sup>st</sup> March 2025**

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

## Notes to the Accounts for the year ended 31<sup>st</sup> March 2025

### 1. Accounting policies

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

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

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

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

Lease Improvements	10%
Vehicles	20%

Depreciation is charged based on the date of acquisition.

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

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

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

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

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

## **Notes to the Accounts for the year ended 31<sup>st</sup> March 2025 (continued)**

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

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

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

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

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

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

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

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

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

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

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

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

**Notes to the Accounts for the year ended 31<sup>st</sup> March 2025 (continued)**

**3. Funds received as agent**

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

**2024/25**

**£**

**Income Received**

Dorset Council – Discretionary HSF 5 & 6	200,000
Dorset Council – Discretionary WFG 5 & 6	110,000
DCF – Surviving Winter 2024/25	49,000
SGN – 2024/25 and 2025/26	60,000
<b>Total</b>	<b>419,000</b>

**Payments Made**

Dorset Council – Discretionary HSF 5 & 6	200,000
Dorset Council – Discretionary WFG 5 & 6	88,700
DCF – Surviving Winter 2024/25	48,400
SGN – 2024/25 and 2025/26	30,000
<b>Total</b>	<b>367,100</b>

**Amount in Hand at 31<sup>st</sup> March 2025**

**51,900**

#### 4. Voluntary Income

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

#### Notes to the Accounts for the year ended 31<sup>st</sup> March 2025 (continued)

#### 5. Investment Income

	<b>Unrestricted Funds</b>	<b>Restricted Funds</b>	<b>Total 31.03.25</b>	<b>Total 31.03.24</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
Bank and Other Interest	10,872		10,872	10,162

#### 6. Income from Charitable Activities

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

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

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

**Notes to the Accounts for the year ended 31<sup>st</sup> March 2025 (continued)**

**7. Fundraising Costs**

	<b>Unrestricted Funds</b>	<b>Restricted Funds</b>	<b>Total 31.03.25</b>	<b>Total 31.03.24</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
Costs incurred	8,964	-	8,964	-

**8. Direct Charitable Expenditure**

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

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

**9. Staff Costs**

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

<b>Total</b>	<b>Total</b>
<b>31.03.25</b>	<b>31.03.24</b>
<b>£</b>	<b>£</b>

**The aggregate payroll costs were as follows**

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

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

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

**Notes to the Accounts for the year ended 31<sup>st</sup> March 2025 (continued)**

**10. Tangible Fixed Assets**

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

**11. Debtors**

<b>Total</b>	<b>Total</b>
<b>31.03.25</b>	<b>31.03.24</b>

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

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

**Notes to the Accounts for the year ended 31<sup>st</sup> March 2025 (continued)**

**12. Creditors**

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

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

**13. Reserves**

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

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

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

**Notes to the Accounts for the year ended 31<sup>st</sup> March 2025 (continued)**

**13.1 Designated Reserves**

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

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

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

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

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

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

### Notes to the Accounts for the year ended 31<sup>st</sup> March 2025 (continued)

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

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

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

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

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

## 13.2 Restricted Reserves

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

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

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

**Notes to the Accounts for the year ended 31<sup>st</sup> March 2025 (continued)**

**13.2 Restricted Reserves (continued)**

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

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

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

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

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

**Notes to the Accounts for the year ended 31<sup>st</sup> March 2025 (continued)**

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

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

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

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

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

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

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

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

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

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

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

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

### **Notes to the Accounts for the year ended 31<sup>st</sup> March 2025 (continued)**

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

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

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

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

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

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

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

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

#### 14. Cash Flow

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

#### Notes to the Accounts for the year ended 31<sup>st</sup> March 2025 (continued)

##### 15. Commitments

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

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

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

##### 16. Members' Liability

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

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

## **17. Taxation**

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

## **18. Related Party Transactions and Trustee Expenses**

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

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

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

## **19. Control**

The bureau is ultimately controlled by the Trustees.