PRESTON AND DISTRICT CITIZENS ADVICE BUREAU

England & Wales · Charity number 1092972

Details

Status	Registered
Legal form	Charitable company
Company number	04349637
Registered	2002-07-16
Register	View on the Charity Commission register

Contact

Address	Citizens Advice Bureau Town Hall Annexe Birley Street Preston PR1 2QE
Phone	01772 883693

Activities

Objects: THE CHARITY'S OBJECTS ARE TO PROMOTE ANY CHARITABLE PURPOSE FOR THE PUBLIC BENEFIT BY THE ADVANCEMENT OF EDUCATION, THE PROTECTION AND PRESERVATION OFHEALTH AND THE RELIEF OF POVERTY, SICKNESS AND DISTRESS IN PARTICULAR, BUT WITHOUT LIMITATION, FOR THE BENEFIT OF THE COMMUNITY IN PRESTON & DISTRICT AND SURROUNDING AREAS.

Activities: To provide free confidential impartial advice, assistance and information to the communitires of Preston and District regardless of gender, sexuality, marital status, religion, race and disability. The Bureau provides a generalist service from its main Bureau in Birley Street, outreach advice services at 11 community based sites and specialist money advice.

Classification

- **How:** Provides Advocacy/advice/information
- **What:** The Prevention Or Relief Of Poverty, Accommodation/housing, Economic/community Development/employment
- **Who:** The General Public/mankind

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Geography

- **Area of benefit:** THE COMMUNITY IN PRESTON AND DISTRICT AND SURROUNDING AREAS
- Lancashire

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£419,647	£310,897	-	-
2024-03-31	£255,821	£252,904	-	-
2023-03-31	£255,821	£252,904	-	-
2022-03-31	£348,714	£318,282	-	-
2021-03-31	£331,700	£314,686	-	-

Trustees

Name	Role	Appointed
PAUL WOODBURN	Chair	
Ellen Gregory		2025-02-25
Judi Pearson		2022-11-23
Michael John Bradley		2025-02-25
PHILIP HERBERT MATTHEW CROWE Councillor		2019-11-05

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PRESTON AND DISTRICT CITIZENS ADVICE BUREAU

England & Wales - Charity number 1092972

Accounts

REGISTERED COMPANY NUMBER: 04349637 (England and Wales)
REGISTERED CHARITY NUMBER: 1092972

REPORT OF THE TRUSTEES AND

UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2025

FOR

PRESTON AND DISTRICT CITIZENS ADVICE BUREAU

Miller Roskell Limited
17 Victoria Road East
Thornton Cleveleys
Lancashire
FY5 5HT

PRESTON AND DISTRICT CITIZENS
ADVICE BUREAU

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FOR THE YEAR ENDED 31 MARCH 2025

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PRESTON AND DISTRICT CITIZENS ADVICE BUREAU

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2025

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 March 2025. The trustees have adopted the provisions of 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).

OBJECTIVES AND ACTIVITIES

Our aims are:

-To provide the advice people need for the problems they face;

-To improve the policies and practices that affect people's lives.

We provide free, confidential, independent advice to help people overcome their problems. We are a voice for our clients and consumers on the issues that matter to them. We value diversity, champion equality, and challenge discrimination and harassment

To meet these aims we deliver a range of advice and information services direct to the public across the city.

Preston & District Citizens Advice Bureau strives to provide individuals and communities with opportunities to achieve their full potential by providing accessible quality services, which alleviate poverty and inequality.

The Charity is committed to relieving injustice and creating an environment which values clients, staff and volunteers. Preston & Districts Citizens Advice Bureau aims to provide the advice people need for the problems they face and to improve the policies and practices that affect people's lives.

We are a local Charity and Company limited by guarantee serving the local communities of Preston & District. We belong to the largest multi-generic advice-giving network in the country. We are independent and provide free, confidential impartial advice to everyone regardless of race, gender, sexuality, religion, sexual orientation or disability.

We aim to give local people a service, which meets local needs, and which is flexible, and demand driven. We aim to understanding partners' goals and demonstrate effective and efficient use of resources. The Trustees meet at least four times per year plus the Annual General Meeting to manage the affairs of the Charity. When required an Executive Board meet with regard to Finance and Personnel, reporting to the main Trustees' meeting. Ms Saima Abrar and Ms Rayhana Hafejee, the Joint Chief Officers, are responsible for the daily running of the Charity. The Charity's work is carried out at its principal office at the Town Hall Annexe, Birley Street, Preston PR1 2QE by paid employees assisted by volunteers who give generously of their time.

PRESTON AND DISTRICT CITIZENS ADVICE BUREAU

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2025

ACHIEVEMENTS AND PERFORMANCE

Charitable activities

Paid and volunteer staff undertakes the Charity's work. The Advisers undertake a high quality-training programme. The generalist advice service provides individuals with information, advice and assistance in all areas including debt, housing, immigration and nationality, employment, welfare benefits, relationship breakdown, consumer, health, education and financial management. A case management system (CASEBOOK) and other software including QB Welfare Benefits calculation package support the Charity.

The Charity has again managed its resources with prudence to provide the community with a wide range of advice and information services at generalist and specialist levels and has secured external funding to enhance the core services. Bureau services are available five days per week.

This year the bureau generalist and specialist advice services have delivered telephone and webchat services and have taken the opportunities working with local partners to resume face to face services through outreach sessions held at host sites in community venues.

The Money Advice and Pensions Service, National WHO Energy Advice Programme, Cadent Fund and British Gas Energy Trust provide funding for debt advice and energy efficiency advice. The Money Advice and Fuel Poverty teams have been proactive in developing strong partnerships and links with the Lancashire Council, statutory and Voluntary organisations and the Council tax recovery Team and good working practices are in place to enable clients' problems to be dealt effectively and expediently.

Funding from MacMillan Fund is to support cancer patients and their families who face financial and other issues; funding from Yorkshire Building Society and UCLAN support our generalist advice services.

The Charity's Business and Development Plan covers the period 2024 to 2027. The overriding principle of the plan is to ensure services are accessible to all. Partnership working is one of the main priorities and the Charity actively supports local working with partners, from community, statutory and voluntary sectors.

Volunteer recruitment is ongoing with training being another key priority. We work with our national organisation to answer out of area calls through the national helpline Adviceline, Help to Claim project and the Debt Helpline. Staff and volunteers have adapted quickly to continue giving advice. We maintain business continuity with a combination of office and home working.

The challenges are opportunities; time to reflect and review how we respond to changing needs of our clients, services, and staff.

FINANCIAL REVIEW

Principal funding sources

Details of income and expenditure for the period are shown in the Statement of Financial Activities. The Charity receives a contribution to its core activities and help in kind from British Gas Trust Fund, McMillan trust Fund, Cadent and Yorkshire Building Society and receives restricted funding from the MaPS Mainstream Debt Advice to provide support for specialist face to face money advice.

Funds received from the MaPS Debt Advice Projects are restricted for use in the staffing and running of the designated specialist services and are not used for any other purpose.

Funding from the British Gas Energy Trust Fund is restricted for the use in staffing and running costs to provide debt advice, complete Trust Fund applications and provide energy efficiency advice service and are not used for any other purpose.

All restricted income is applied strictly in accordance with funder requirements.

As a registered charity the Bureau only makes authorised investments. As at the year-end date the Trustees considered that there were no funds available to invest. The Charity's investments are reviewed at least every twelve months.

FINANCIAL REVIEW

Reserves policy

The Board aims to maintain sufficient reserves to meet operational commitments and manage unforeseen risks. It is the policy of the Charity that unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent to three month's expenditure. The trustees consider that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the Bureau's current activities while consideration is given to ways in which additional funds may be raised.

The Generalist fund comprises contributions from funders who support our money advice services and energy efficiency advice services including MAPS, British Gas Trust Fund, Lancashire County Council and Cadent with help in kind funding from Preston City Council.

The Equipment fund represents the value of tangible fixed assets held by the Charity.

This Redundancy fund is an amount designated by the Trustees. The value of the reserve represents funds required to meet the Charity's obligations to pay redundancy should it cease to operate.

This Project Exit fund is for the outreach and money advice projects specifically for implementing a three month exit strategy at the end of the funding periods to allow for exploration and bidding for other funding streams.

The Relocation fund is an amount designated by the Trustees to investigate the possibility of relocating the local office. The feasibility of purchasing suitable premises will be considered with the opportunity of renting surplus office space to other local voluntary organisations, if applicable. The review commenced in 2024/25. The Trustees will review the level of reserve in future years based on the viability of this project and the availability of surplus funds.

As a registered charity the Bureau only makes authorised investments.

As at the year-end date the Trustees considered that there were no funds available to invest.

The Charity's investments are reviewed at least every twelve months.

FUTURE DEVELOPMENT

The Charity is aware that it must continue to strengthen funding of its core services to be able to bid for external monies. The Charity is also aware that regional and national funding agencies view consortium bids more favourably.

Partnership work and consortium bids will be developed with Citizens Advice Bureaux in the Lancashire area as well as in partnership with other local organisations. Broadening the services, we offer and how we deliver these services is one of our prime objectives over the next year. To this end, it is recognised that our aim is to improve accessibility to the service using information technology including telephone provision and web chat and to develop different methods of access. The Charity is continually aiming to develop new projects to promote the concept of 'access for all'.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

It is registered as a charity under Charity Commission number 1092972. The Directors of the company are also charity trustees for the purposes of charity law and under the company's articles known as management committee members.

Recruitment and appointment of new trustees

The Board Members apart from one Trustee, who must be nominated by Preston City Council, appoint the Trustees, who are also all Directors of the company.

Re-appointment of Trustees is provided for under the normal Companies Act rules on an annual basis at the Charity's Annual General Meeting. The Trustee Board are mindful when appointing new Trustees of the skills and abilities required to run the Charity effectively. Following initial discussions with the Chair about the nature and purpose of the Charity potential new Trustees are nominated to the Trustee Board and duly elected to the board.

REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2025

STRUCTURE, GOVERNANCE AND MANAGEMENT

Organisational structure

The Board sets strategy and oversees governance, risk management, and financial responsibility. Day-to-day management is delegated to the joint Chief Officers, supported by paid staff and volunteers. The Charity utilises Citizens Advice quality standards, CASEBOOK case management including QB Welfare Benefits calculation package which support the Charity.

Induction and training of new trustees

At the time of their appointment new Trustees are provided with a pack of information including copies of the Charity's formal documents and latest financial information, together with copies of pertinent literature from the Charities Commission. The New Trustee Induction pack is provided by the Charity's national organisation and covers the following matters:.

Their legal responsibilities under charity and company law,
Safeguarding, data protection and confidentiality
Citizens Advice governance and operational requirements
An overview of the Charity's strategic plan, funding, and risk framework.

Trustees are appointed in accordance with the governing document.

Risk management

The Charity has an annual budget approved by the Trustees. There is a regular consideration of the financial results by the Trustees including the review of variances from budget and comparison with benchmarks The appropriate segregation of duties and delegation of authority has been put into place and there is a regular consideration of new risks facing the charity and the steps needed to deal with these.

The Trustees review the major strategic, operational and financial risks facing the Charity. Key areas of focus include:

Funding stability and diversification;
Safeguarding and data protection;
Maintaining service quality and volunteer capacity;
IT security and cyber risk;
Compliance with Citizens Advice national standards.
Mitigation measures include internal controls, insurance, policies reviewed annually, secure case management systems, and staff/volunteer training.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

04349637 (England and Wales)

Registered Charity number

1092972

Registered office

Town Hall Annexe
Birley Street
Preston
Lancashire
PR1 2QE

PRESTON AND DISTRICT CITIZENS ADVICE BUREAU

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2025

Trustees
Trustees and Directors

Mr P Woodburn - Chair
Mr P Crowe - Vice Chair
Mrs J M Pearson - Elected Member/Treasurer
Mrs E Gregory - Elected Member
Mr M Bradley - Elected Member

Preston City Council Representative

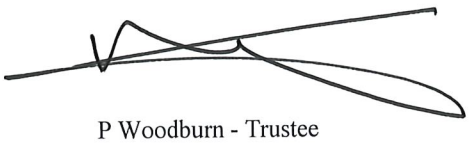
Councillor Z Coupland

Company Secretary
Mrs J M Pearson

Independent Examiner
D. Miller FCCA
Miller Roskell Limited
17 Victoria Road East
Thornton Cleveleys
Lancashire
FY5 5HT

This report has been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

Approved by order of the board of trustees on 5 November 2025 and signed on its behalf by:



P Woodburn - Trustee

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF PRESTON AND DISTRICT CITIZENS ADVICE BUREAU

Independent examiner's report to the trustees of Preston And District Citizens Advice Bureau ('the Company')
I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 March 2025.

Responsibilities and basis of report
As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under Section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under Section 145(5) (b) of the 2011 Act.

Independent examiner's statement
Since your charity's gross income exceeded £250,000 your examiner must be a member of a listed body. I can confirm that I am qualified to undertake the examination because I am a member of the Association of Chartered Certified Accountants, which is one of the listed bodies.

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the Company as required by Section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of Section 396 of the 2006 Act other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

D. Miller FCCA
The Association of Chartered Certified Accountants

Miller Roskell Limited
17 Victoria Road East
Thornton Cleveleys
Lancashire
FY5 5HT

5 November 2025

PRESTON AND DISTRICT CITIZENS ADVICE BUREAU

STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 MARCH 2025

	Notes	Unrestricted funds £	Restricted funds £	2025 Total funds £	2024 Total funds £
INCOME AND ENDOWMENTS FROM					
Charitable activities					
Generalist		141,725	-	141,725	164,002
Money advice		-	55,860	55,860	47,196
British Gas Energy Trust		-	126,700	126,700	94,800
Yorkshire Building Society		-	19,716	19,716	18,900
Cadent		39,416	-	39,416	39,000
MacMillan		24,723	-	24,723	26,277
Investment income		-	-	-	-
Other income		8,987	2,520	11,507	6,350
Total		214,851	204,796	419,647	396,525
EXPENDITURE ON					
Charitable activities					
Generalist		41,911	-	41,911	42,801
Money advice		-	55,860	55,860	47,196
Equipment		50	-	50	66
British Gas Energy Trust		-	129,221	129,221	94,800
Yorkshire Building Society		-	19,715	19,715	18,900
Cadent		39,417	-	39,417	39,000
MacMillan		24,723	-	24,723	26,277
Total		106,101	204,796	310,897	269,040
NET INCOME		108,750	-	108,750	127,485
RECONCILIATION OF FUNDS					
Total funds brought forward		267,333	-	267,333	139,848
TOTAL FUNDS CARRIED FORWARD		376,083	-	376,083	267,333

The notes form part of these financial statements

PRESTON AND DISTRICT CITIZENS ADVICE BUREAU

BALANCE SHEET
31 MARCH 2025

	Notes	2025 £	2024 £
FIXED ASSETS			
Tangible assets	5	150	200
CURRENT ASSETS			
Debtors	6	26,388	76,872
Cash at bank		373,702	289,382
		400,090	366,254
CREDITORS			
Amounts falling due within one year	7	(24,157)	(99,121)
NET CURRENT ASSETS		375,933	267,133
TOTAL ASSETS LESS CURRENT LIABILITIES		376,083	267,333
NET ASSETS		376,083	267,333
FUNDS	9		
Unrestricted funds:			
Generalist		56,933	46,133
Equipment		150	200
Redundancy		44,000	46,000
Project Exit		75,000	75,000
Relocation Fund		200,000	100,000
		376,083	267,333
TOTAL FUNDS		376,083	267,333

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2025.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2025 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

(a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and

(b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

The notes form part of these financial statements

continued...

BALANCE SHEET - continued
31 MARCH 2025

These financial statements have been prepared in accordance with the provisions applicable to charitable companies subject to the small companies regime.

The financial statements were approved by the Board of Trustees and authorised for issue on 5 November 2025 and were signed on its behalf by:

P Woodburn - Trustee

The notes form part of these financial statements

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025

1. ACCOUNTING POLICIES

Basis of preparing the financial statements
The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

Income
All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure
Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Tangible fixed assets
Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Fixtures and fittings	- 25% on reducing balance
Computer equipment	- 25% on reducing balance

Taxation
The charity is exempt from corporation tax on its charitable activities.

Fund accounting
Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

2. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

	2025	2024
	£	£
Depreciation - owned assets	50	66

continued...

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2025

3. TRUSTEES' REMUNERATION AND BENEFITS

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

Payments of £2,820 (2024: £4,035) were made to Mrs J M Pearson, a Trustee, in respect of consultancy services provided.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 March 2025 nor for the year ended 31 March 2024.

4. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Charitable activities			
Generalist	164,002	-	164,002
Money advice	-	47,196	47,196
British Gas Energy Trust	-	94,800	94,800
Yorkshire Building Society	-	18,900	18,900
Cadent	39,000	-	39,000
MacMillan	26,277	-	26,277
Other income	6,350	-	6,350
Total	235,629	160,896	396,525
EXPENDITURE ON			
Charitable activities			
Generalist	42,801	-	42,801
Money advice	-	47,196	47,196
Equipment	66	-	66
British Gas Energy Trust	-	94,800	94,800
Yorkshire Building Society	-	18,900	18,900
Cadent	39,000	-	39,000
MacMillan	26,277	-	26,277
Total	108,144	160,896	269,040
NET INCOME	127,485	-	127,485
RECONCILIATION OF FUNDS			
Total funds brought forward	139,848	-	139,848
TOTAL FUNDS CARRIED FORWARD	267,333	-	267,333

continued...

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2025

5. TANGIBLE FIXED ASSETS

	Fixtures and fittings £	Computer equipment £	Totals £
COST			
At 1 April 2024 and 31 March 2025	5,546	30,354	35,900
DEPRECIATION			
At 1 April 2024	5,505	30,195	35,700
Charge for year	10	40	50
At 31 March 2025	5,515	30,235	35,750
NET BOOK VALUE			
At 31 March 2025	31	119	150
At 31 March 2024	41	159	200

6. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2025 £	2024 £
Trade debtors	24,673	75,853
Prepayments and accrued income	1,715	1,019
	26,388	76,872

7. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2025 £	2024 £
Trade creditors	2,228	2,935
Social security and other taxes	3,348	2,924
Other creditors	18,581	93,262
	24,157	99,121

8. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Unrestricted funds £	Restricted funds £	2025 Total funds £	2024 Total funds £
Fixed assets	150	-	150	200
Current assets	400,090	-	400,090	366,254
Current liabilities	(24,157)	-	(24,157)	(99,121)
	376,083	-	376,083	267,333

continued...

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2025

9. MOVEMENT IN FUNDS

	At 1.4.24 £	Net movement in funds £	Transfers between funds £	At 31.3.25 £
Unrestricted funds				
Generalist	46,133	108,800	(98,000)	56,933
Equipment	200	(50)	-	150
Redundancy	46,000	-	(2,000)	44,000
Project Exit	75,000	-	-	75,000
Relocation Fund	100,000	-	100,000	200,000
	267,333	108,750	-	376,083
TOTAL FUNDS	267,333	108,750	-	376,083

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
Generalist	150,711	(41,911)	108,800
Equipment	-	(50)	(50)
Cadent	39,417	(39,417)	-
MacMillan	24,723	(24,723)	-
	214,851	(106,101)	108,750
Restricted funds			
Money advice	55,860	(55,860)	-
Britsh Gas Energy Trust	129,221	(129,221)	-
Yorkshire Building Society	19,715	(19,715)	-
	204,796	(204,796)	-
TOTAL FUNDS	419,647	(310,897)	108,750

Comparatives for movement in funds

	At 1.4.23 £	Net movement in funds £	Transfers between funds £	At 31.3.24 £
Unrestricted funds				
Generalist	41,379	127,551	(122,797)	46,133
Equipment	266	(66)	-	200
Redundancy	33,203	-	12,797	46,000
Project Exit	65,000	-	10,000	75,000
Relocation Fund	-	-	100,000	100,000
	139,848	127,485	-	267,333
TOTAL FUNDS	139,848	127,485	-	267,333

continued...

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2025

9. MOVEMENT IN FUNDS - continued

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
Generalist	170,352	(42,801)	127,551
Equipment	-	(66)	(66)
Cadent	39,000	(39,000)	-
MacMillan	26,277	(26,277)	-
	235,629	(108,144)	127,485
Restricted funds			
Money advice	47,196	(47,196)	-
Britsh Gas Energy Trust	94,800	(94,800)	-
Yorkshire Building Society	18,900	(18,900)	-
	160,896	(160,896)	-
TOTAL FUNDS	396,525	(269,040)	127,485

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.4.23 £	Net movement in funds £	Transfers between funds £	At 31.3.25 £
Unrestricted funds				
Generalist	41,379	236,351	(220,797)	56,933
Equipment	266	(116)	-	150
Redundancy	33,203	-	10,797	44,000
Project Exit	65,000	-	10,000	75,000
Relocation Fund	-	-	200,000	200,000
	139,848	236,235	-	376,083
TOTAL FUNDS	139,848	236,235	-	376,083

continued...

9. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
Generalist	321,063	(84,712)	236,351
Equipment	-	(116)	(116)
Cadent	78,417	(78,417)	-
MacMillan	51,000	(51,000)	-
	450,480	(214,245)	236,235
Restricted funds			
Money advice	103,056	(103,056)	-
Britsh Gas Energy Trust	224,021	(224,021)	-
Yorkshire Building Society	38,615	(38,615)	-
	365,692	(365,692)	-
TOTAL FUNDS	816,172	(579,937)	236,235

10. RELATED PARTY DISCLOSURES

Other than as detailed at Note 3 there were no related party transactions for the year ended 31 March 2025 and the year ended 31 March 2024

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11. FUNDS

UNRESTRICTED FUNDS

Generalist

The above fund comprises contributions from funders who support our money advice services and energy efficiency advice services including MAPS, British Gas Trust Fund, Lancashire County Council and Cadent with help in kind funding from Preston City Council.

Equipment

This fund represents the value of tangible fixed assets held by the Charity.

The balance at the year end in the fund was £150.

Redundancy

This fund is an amount designated by the Trustees. The value of the reserve represents funds required to meet the Charity's obligations to pay redundancy should it cease to operate.

The balance at the year end in the fund was £44,000.

continued...

11. FUNDS - continued

Project Exit

This fund is for the outreach and money advice projects specifically for implementing a three month exit strategy at the end of the funding periods to allow for exploration and bidding for other funding streams.

The balance at the year end in the fund was £75,000.

Relocation Fund

The above fund is an amount designated by the Trustees to investigate the possibility of relocating the local office. The feasibility of purchasing suitable premises will be considered with the opportunity of renting surplus office space to other local voluntary organisations, if applicable. The review commenced in 2024/25. The Trustees will review the level of reserve in future years based on the viability of this project and the availability of surplus funds.

The balance at the year end in the fund was £200,000.

Cadent

The above fund provides funding for debt advice and energy efficiency advice.

The balance at the year end in the fund was £nil.

MacMillan

The above fund is to support cancer patients and their families who face financial and other issues.

The balance at the year end in the fund was £nil.

RESTRICTED FUNDS

Money advice

The above is comprised of funding received from the Money Advice Services Debt Advice Project. Funding is restricted to face to face specialist money advice within the terms of the contract.

The balance at the year end in the fund was £nil.

British Gas Energy Trust

The above fund is restricted to deliver Fuel Debt and other poverty related advice within the terms of the contract.

The balance at the year end in the fund was £nil.

United Utilities Trust

The above fund is restricted to deliver water debt and other poverty related issues within the terms of the contract which ended in September 2022.

The balance at the year end in the fund was £nil.

continued...

11. FUNDS - continued

LCC Fuel Department

The above fund was restricted to deliver fuel voucher schemes and fuel poverty related issues.

The balance at the year end in the fund was £nil.

Yorkshire Building Society

The above fund was restricted to deliver generalist advice services based in the Yorkshire Building Society office within the terms of the contract.

The balance at the year end in the fund was £nil.

PRESTON AND DISTRICT CITIZENS ADVICE BUREAU

DETAILED STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 MARCH 2025

	2025 £	2024 £
INCOME AND ENDOWMENTS		
Charitable activities		
Grants	408,140	390,175
Other income		
Other income	11,507	6,350
Total incoming resources	419,647	396,525
EXPENDITURE		
Charitable activities		
Wages	198,687	169,917
Rates, accommodation & phone	18,303	19,672
Insurance	565	566
Volunteer travel expenses	8,923	6,366
Computer expenses	4,258	7,641
Postage, stationery & advertising	3,946	4,323
Accountancy	2,033	1,442
Cleaning and sundry expenses	2,520	100
Depreciation of tangible fixed assets	50	66
	239,285	210,093
Support costs		
Management		
Wages	49,670	42,478
Governance costs		
Subscriptions	4,256	4,062
Other costs	696	518
Accountancy/ Consultancy	16,990	11,889
	21,942	16,469
Total resources expended	310,897	269,040
Net income	108,750	127,485

PRESTON AND DISTRICT CITIZENS ADVICE BUREAU

England & Wales - Charity number 1092972

Accounts

REGISTERED COMPANY NUMBER: 04349637 (England and Wales)
REGISTERED CHARITY NUMBER: 1092972

REPORT OF THE TRUSTEES AND

UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2024

FOR

PRESTON AND DISTRICT CITIZENS ADVICE BUREAU

Miller Roskell Limited
17 Victoria Road East
Thornton Cleveleys
Lancashire
FY5 5HT

PRESTON AND DISTRICT CITIZENS
ADVICE BUREAU

CONTENTS OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024

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PRESTON AND DISTRICT CITIZENS
ADVICE BUREAU (REGISTERED NUMBER: 04349637)

REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2024

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 March 2024. The trustees have adopted the provisions of 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).

OBJECTIVES AND ACTIVITIES

Our aims are:

-To provide the advice people need for the problems they face;

-To improve the policies and practices that affect people's lives.

We provide free, confidential, independent advice to help people overcome their problems. We are a voice for our clients and consumers on the issues that matter to them. We value diversity, champion equality, and challenge discrimination and harassment

To meet these aims we deliver a range of advice and information services direct to the public across the city.

Preston & District Citizens Advice Bureau strives to provide individuals and communities with opportunities to achieve their full potential by providing accessible quality services, which alleviate poverty and inequality.

The Charity is committed to relieving injustice and creating an environment which values clients, staff and volunteers. Preston & Districts Citizens Advice Bureau aims to provide the advice people need for the problems they face and to improve the policies and practices that affect people's lives.

We are a local Charity and Company limited by guarantee serving the local communities of Preston & District. We belong to the largest multi-generic advice-giving network in the country. We are independent and provide free, confidential impartial advice to everyone regardless of race, gender, sexuality, religion, sexual orientation or disability.

We aim to give local people a service, which meets local needs, and which is flexible, and demand driven. We aim to understanding partners' goals and demonstrate effective and efficient use of resources. The Trustees meet at least four times per year plus the Annual General Meeting to manage the affairs of the Charity. When required an Executive Board meet with regard to Finance and Personnel, reporting to the main Trustees' meeting. Ms Saima Abrar and Ms Rayhana Hafejee, the Joint Chief Officers, are responsible for the daily running of the Charity. The Charity's work is carried out at its principal office at the Town Hall Annexe, Birley Street, Preston PR1 2QE by paid employees assisted by volunteers who give generously of their time.

REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2024

ACHIEVEMENT AND PERFORMANCE

Charitable activities

Paid and volunteer staff undertakes the Charity's work. The Advisers undertake a high quality-training programme. The generalist advice service provides individuals with information, advice and assistance in all areas including debt, housing, immigration and nationality, employment, welfare benefits, relationship breakdown, consumer, health, education and financial management. A case management system (CASEBOOK) and other software including QB Welfare Benefits calculation package support the Charity.

The Charity has again managed its resources with prudence to provide the community with a wide range of advice and information services at generalist and specialist levels and has secured external funding to enhance the core services. Bureau services are available five days per week.

This year the bureau generalist and specialist advice services have delivered telephone and webchat services and have taken the opportunities working with local partners to resume face to face services through outreach sessions held at host sites in community venues.

The Money Advice and Pensions Service, National WHO Energy Advice Programme, Cadent Fund and British Gas Energy Trust provide funding for debt advice and energy efficiency advice. The Money Advice and Fuel Poverty teams have been proactive in developing strong partnerships and links with the Lancashire Council, statutory and Voluntary organisations and the Council tax recovery Team and good working practices are in place to enable clients' problems to be dealt effectively and expediently.

Funding from MacMillan Fund is to support cancer patients and their families who face financial and other issues; funding from Yorkshire Building Society and UCLAN support our generalist advice services

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The Charity's Business and Development Plan covers the period 2024 to 2027. The overriding principle of the plan is to ensure services are accessible to all. Partnership working is one of the main priorities and the Charity actively supports local working with partners, from community, statutory and voluntary sectors.

Volunteer recruitment is ongoing with training being another key priority. We work with our national organisation to answer out of area calls through the national helpline Adviceline, Help to Claim project and the Debt Helpline. Staff and volunteers have adapted quickly to continue giving advice. We maintain business continuity with a combination of office and home working.

The challenges are opportunities; time to reflect and review how we respond to changing needs of our clients, services, and staff.

REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2024

FINANCIAL REVIEW

Principal funding sources

Details of income and expenditure for the period are shown in the Statement of Financial Activities. The Charity receives a contribution to its core activities and help in kind from British Gas Trust Fund, McMillan trust Fund, Cadent and Yorkshire Building Society and receives restricted funding from the MaPS Mainstream Debt Advice to provide support for specialist face to face money advice.

Funds received from the MaPS Debt Advice Projects are restricted for use in the staffing and running of the designated specialist services and are not used for any other purpose.

Funding from the British Gas Energy Trust Fund is restricted for the use in staffing and running costs to provide debt advice, complete Trust Fund applications and provide energy efficiency advice service and are not used for any other purpose.

The Project and Exit Fund's aim is to meet immediate operational needs and is invested to achieve the maximum return for an acceptable level of risk. As a registered charity the Bureau only makes authorised investments. As at the year-end date the Trustees considered that there were no funds available to invest. The Charity's investments are reviewed at least every twelve months.

Reserves policy

It is the policy of the Charity that unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent to three month's expenditure. The trustees consider that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the Bureau's current activities while consideration is given to ways in which additional funds may be raised.

FUTURE DEVELOPMENT

The Charity is aware that it must continue to strengthen funding of its core services to be able to bid for external monies. The Charity is also aware that regional and national funding agencies view consortium bids more favourably.

Partnership work and consortium bids will be developed with Citizens Advice Bureaux in the Lancashire area as well as in partnership with other local organisations. Broadening the services, we offer and how we deliver these services is one of our prime objectives over the next year. To this end, it is recognised that our aim is to improve accessibility to the service using information technology including telephone provision and web chat and to develop different methods of access. The Charity is continually aiming to develop new projects to promote the concept of 'access for all'.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

It is registered as a charity under Charity Commission number 1092972. The Directors of the company are also charity trustees for the purposes of charity law and under the company's articles known as management committee members.

Recruitment and appointment of new trustees

The Board Members apart from one Trustee, who must be nominated by Preston City Council, appoint the Trustees, who are also all Directors of the company.

Re-appointment of Trustees is provided for under the normal Companies Act rules on an annual basis at the Charity's Annual General Meeting. The Trustee Board are mindful when appointing new Trustees of the skills and abilities required to run the Charity effectively. Following initial discussions with the Chair about the nature and purpose of the Charity potential new Trustees are nominated to the Trustee Board and duly elected to the board.

REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2024

STRUCTURE, GOVERNANCE AND MANAGEMENT

Induction and training of new trustees

At the time of their appointment new Trustees are provided with a pack of information including copies of the Charity's formal documents and latest financial information, together with copies of pertinent literature from the Charities Commission. The New Trustee Induction pack is provided by the Charity's national organisation.

Risk management

The Charity has an annual budget approved by the Trustees. There is a regular consideration of the financial results by the Trustees including the review of variances from budget and comparison with benchmarks. The appropriate segregation of duties and delegation of authority has been put into place and there is a regular consideration of new risks facing the charity and the steps needed to deal with these.

The Trustees have assessed the major risks, to which the charity is exposed, in particular those related to the operation and finance of the Charity, to ensure that systems are in place to mitigate exposure to those risks.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number
04349637 (England and Wales)

Registered Charity number
1092972

Registered office
Town Hall Annexe
Birley Street
Preston
Lancashire
PR1 2QE

Trustees
Trustees and Directors

The following are both Trustees and Directors:

Mr P Woodburn - Chair
Mr W Shannon - Vice Chair

The following are Trustees:

Mrs J Moore Elected Member
Mr P Crowe Elected Member
Mrs J M Pearson Elected Member
Mrs S Piggott Elected Member
Monalisa Odibo Elected Member - resigned 14.11.2023
Ms J Barker - Representative LCC Welfare Rights Office
Cllr E Atkins- Representative Preston City Council

Bureau Representative

Mr M Bradley

PRESTON AND DISTRICT CITIZENS ADVICE BUREAU

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2024

REFERENCE AND ADMINISTRATIVE DETAILS

Company Secretary
Mrs J M Pearson

Independent Examiner
D. Miller FCCA
Miller Roskell Limited
17 Victoria Road East
Thornton Cleveleys
Lancashire
FY5 5HT

PUBLIC BENEFIT

All the funds received by the Charity are used in providing services mentioned in our objects and activities for the benefit of the communities of Preston and District. Preston & District Citizens Advice Bureau is a member of 'Citizens Advice', a network of independent UK charities that helps people resolve their money, legal and other problems by providing information and advice and by influencing policymakers. It works entirely in the public interest. The Trustees of Preston & District Citizens Advice Bureau believe they have complied with the duty in section 4 of the Charities Act 2006 to have due regard to the public benefit guidance published by the Charity Commission. This report has been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

This report has been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

Approved by order of the board of trustees on 5th November 2024 and signed on its behalf by:

.....
P Woodburn - Trustee

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF PRESTON AND DISTRICT CITIZENS ADVICE BUREAU

Independent examiner's report to the trustees of Preston And District Citizens Advice Bureau ('the Company')
I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 March 2024.

Responsibilities and basis of report
As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

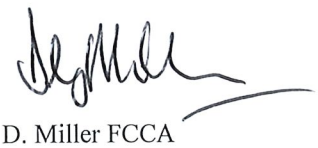
Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under Section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under Section 145(5) (b) of the 2011 Act.

Independent examiner's statement
Since your charity's gross income exceeded £250,000 your examiner must be a member of a listed body. I can confirm that I am qualified to undertake the examination because I am a member of the Association of Chartered Certified Accountants, which is one of the listed bodies.

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the Company as required by Section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of Section 396 of the 2006 Act other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.



D. Miller FCCA
The Association of Chartered Certified Accountants

Miller Roskell Limited
17 Victoria Road East
Thornton Cleveleys
Lancashire
FY5 5HT

Date: 18 December 2024

PRESTON AND DISTRICT CITIZENS ADVICE BUREAU

STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 MARCH 2024

	Notes	Unrestricted funds £	Restricted funds £	31/3/24 Total funds £	31/3/23 Total funds £
INCOME AND ENDOWMENTS FROM					
Charitable activities					
Generalist		164,002	-	164,002	41,083
Money advice		-	47,196	47,196	53,372
British Gas Energy Trust		-	94,800	94,800	116,325
United Utilities		-	-	-	13,124
LCC Fuel Department		-	-	-	22,917
Yorkshire Building Society		-	18,900	18,900	9,000
Cadent		39,000	-	39,000	-
MacMillan		26,277	-	26,277	-
Other income		6,350	-	6,350	-
Total		235,629	160,896	396,525	255,821
EXPENDITURE ON					
Charitable activities					
Generalist		42,801	-	42,801	38,077
Money advice		-	47,196	47,196	53,372
Equipment		66	-	66	89
British Gas Energy Trust		-	94,800	94,800	116,325
United Utilities		-	-	-	13,124
LCC Fuel Department		-	-	-	22,917
Yorkshire Building Society		-	18,900	18,900	9,000
Cadent		39,000	-	39,000	-
MacMillan		26,277	-	26,277	-
Total		108,144	160,896	269,040	252,904
NET INCOME		127,485	-	127,485	2,917
RECONCILIATION OF FUNDS					
Total funds brought forward		139,848	-	139,848	136,931
TOTAL FUNDS CARRIED FORWARD		267,333	-	267,333	139,848

The notes form part of these financial statements

PRESTON AND DISTRICT CITIZENS ADVICE BUREAU (REGISTERED NUMBER: 04349637)

BALANCE SHEET
31 MARCH 2024

	Notes	31/3/24 £	31/3/23 £
FIXED ASSETS			
Tangible assets	5	200	266
CURRENT ASSETS			
Debtors	6	76,872	1,358
Cash at bank		289,382	192,663
		366,254	194,021
CREDITORS			
Amounts falling due within one year	7	(99,121)	(54,439)
NET CURRENT ASSETS		267,133	139,582
TOTAL ASSETS LESS CURRENT LIABILITIES		267,333	139,848
NET ASSETS		267,333	139,848
FUNDS	9		
Unrestricted funds:			
Generalist		46,133	41,379
Equipment		200	266
Redundancy		46,000	33,203
Project Exit		75,000	65,000
Relocation Fund		100,000	-
		267,333	139,848
TOTAL FUNDS		267,333	139,848

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2024.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2024 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

(a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and

(b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

The notes form part of these financial statements

continued...

BALANCE SHEET - continued
31 MARCH 2024

These financial statements have been prepared in accordance with the provisions applicable to charitable companies subject to the small companies regime.

The financial statements were approved by the Board of Trustees and authorised for issue on 19th November 2024 and were signed on its behalf by:

P Woodburn - Trustee

The notes form part of these financial statements

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024

1. ACCOUNTING POLICIES

Basis of preparing the financial statements
The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

Income
All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure
Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Tangible fixed assets
Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Fixtures and fittings	- 25% on reducing balance
Computer equipment	- 25% on reducing balance

Taxation
The charity is exempt from corporation tax on its charitable activities.

Fund accounting
Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

continued...

2. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

	31/3/24	31/3/23
	£	£
Depreciation - owned assets	66	89

3. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2024 nor for the year ended 31 March 2023.

Payments of £4,035 (2023: £4,965) were made to Mrs J M Pearson, a Trustee, in respect of consultancy services provided.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 March 2024 nor for the year ended 31 March 2023.

4. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Charitable activities			
Generalist	41,083	-	41,083
Money advice	-	53,372	53,372
British Gas Energy Trust	-	116,325	116,325
United Utilities	-	13,124	13,124
LCC Fuel Department	-	22,917	22,917
Yorkshire Building Society	-	9,000	9,000
Total	41,083	214,738	255,821
EXPENDITURE ON			
Charitable activities			
Generalist	38,077	-	38,077
Money advice	-	53,372	53,372
Equipment	89	-	89
British Gas Energy Trust	-	116,325	116,325
United Utilities	-	13,124	13,124
LCC Fuel Department	-	22,917	22,917
Yorkshire Building Society	-	9,000	9,000
Total	38,166	214,738	252,904
NET INCOME	2,917	-	2,917

continued...

4. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

	Unrestricted funds £	Restricted funds £	Total funds £
RECONCILIATION OF FUNDS			
Total funds brought forward	136,931	-	136,931
TOTAL FUNDS CARRIED FORWARD	139,848	-	139,848

5. TANGIBLE FIXED ASSETS

	Fixtures and fittings £	Computer equipment £	Totals £
COST			
At 1 April 2023 and 31 March 2024	5,546	30,354	35,900
DEPRECIATION			
At 1 April 2023	5,492	30,142	35,634
Charge for year	13	53	66
At 31 March 2024	5,505	30,195	35,700
NET BOOK VALUE			
At 31 March 2024	41	159	200
At 31 March 2023	54	212	266

6. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31/3/24 £	31/3/23 £
Trade debtors	75,853	200
Prepayments and accrued income	1,019	1,158
	76,872	1,358

continued...

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2024

7. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31/3/24	31/3/23
	£	£
Trade creditors	2,935	2,808
Social security and other taxes	2,924	2,839
Other creditors	93,262	48,792
	99,121	54,439

8. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Unrestricted funds	Restricted funds	31/3/24 Total funds	31/3/23 Total funds
	£	£	£	£
Fixed assets	200	-	200	266
Current assets	366,254	-	366,254	194,021
Current liabilities	(99,121)	-	(99,121)	(54,439)
	267,333	-	267,333	139,848

9. MOVEMENT IN FUNDS

	At 1/4/23	Net movement in funds	Transfers between funds	At 31/3/24
	£	£	£	£
Unrestricted funds				
Generalist	41,379	127,551	(122,797)	46,133
Equipment	266	(66)	-	200
Redundancy	33,203	-	12,797	46,000
Project Exit	65,000	-	10,000	75,000
Relocation Fund	-	-	100,000	100,000
	139,848	127,485	-	267,333
TOTAL FUNDS	139,848	127,485	-	267,333

continued...

9. MOVEMENT IN FUNDS - continued

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
Generalist	170,352	(42,801)	127,551
Equipment	-	(66)	(66)
Cadent	39,000	(39,000)	-
MacMillan	26,277	(26,277)	-
	235,629	(108,144)	127,485
Restricted funds			
Money advice	47,196	(47,196)	-
Britsh Gas Energy Trust	94,800	(94,800)	-
Yorkshire Building Society	18,900	(18,900)	-
	160,896	(160,896)	-
TOTAL FUNDS	396,525	(269,040)	127,485

Comparatives for movement in funds

	At 1/4/22 £	Net movement in funds £	Transfers between funds £	At 31/3/23 £
Unrestricted funds				
Generalist	42,166	3,006	(3,793)	41,379
Equipment	355	(89)	-	266
Redundancy	29,410	-	3,793	33,203
Project Exit	65,000	-	-	65,000
	136,931	2,917	-	139,848
TOTAL FUNDS	136,931	2,917	-	139,848

continued...

9. MOVEMENT IN FUNDS - continued

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
Generalist	41,083	(38,077)	3,006
Equipment	-	(89)	(89)
	41,083	(38,166)	2,917
Restricted funds			
Money advice	53,372	(53,372)	-
Britsh Gas Energy Trust	116,325	(116,325)	-
United Utilities	13,124	(13,124)	-
LCC Fuel department	22,917	(22,917)	-
Yorkshire Building Society	9,000	(9,000)	-
	214,738	(214,738)	-
TOTAL FUNDS	255,821	(252,904)	2,917

A current year 12 months and prior year 12 months combined position is as follows:

	At 1/4/22 £	Net movement in funds £	Transfers between funds £	At 31/3/24 £
Unrestricted funds				
Generalist	42,166	130,557	(126,590)	46,133
Equipment	355	(155)	-	200
Redundancy	29,410	-	16,590	46,000
Project Exit	65,000	-	10,000	75,000
Relocation Fund	-	-	100,000	100,000
	136,931	130,402	-	267,333
TOTAL FUNDS	136,931	130,402	-	267,333

continued...

9. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
Generalist	211,435	(80,878)	130,557
Equipment	-	(155)	(155)
Cadent	39,000	(39,000)	-
MacMillan	26,277	(26,277)	-
	276,712	(146,310)	130,402
Restricted funds			
Money advice	100,568	(100,568)	-
Britsh Gas Energy Trust	211,125	(211,125)	-
United Utilities	13,124	(13,124)	-
LCC Fuel department	22,917	(22,917)	-
Yorkshire Building Society	27,900	(27,900)	-
	375,634	(375,634)	-
TOTAL FUNDS	652,346	(521,944)	130,402

10. RELATED PARTY DISCLOSURES

Other than as detailed at Note 3 there were no related party transactions for the year ended 31 March 2024 and the year ended 31 March 2023

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11. FUNDS

UNRESTRICTED FUNDS

Generalist

The above fund comprises contributions from funders who support our money advice services and energy efficiency advice services including MAPS, British Gas Trust Fund, Lancashire County Council and Cadent with help in kind funding from Preston City Council.

Equipment

The value of the fund represents the value of tangible fixed assets held by the Charity.

The balance at the year end in the fund was £200.

Redundancy

This fund is an amount designated by the Trustees. The value of the reserve represents the value of reserve required to meet the Charity's obligations to pay redundancy should the Charity cease to operate.

continued...

11. FUNDS - continued

The balance at the year end in the fund was £46,000.

Project Exit

This fund is for the outreach and money advice projects specifically for implementing a three month exit strategy at the end of the funding periods to allow for exploration and bidding for other funding streams.

The balance at the year end in the fund was £75,000.

Relocation Fund

The above fund is an amount designated by the Trustees to investigate the possibility of relocating the local office. The feasibility of purchasing suitable premises will be considered with the opportunity of renting surplus office space to other local voluntary organisations, if applicable. The review will commence in 2024/25. The Trustees will review the level of reserve in future years based on the viability of this project and the availability of surplus funds.

The balance at the year end in the fund was £100,000.

Cadent

The above fund provides funding for debt advice and energy efficiency advice.

The balance at the year end in the fund was £nil.

MacMillan

The above fund is to support cancer patients and their families who face financial and other issues.

The balance at the year end in the fund was £nil.

RESTRICTED FUNDS

Money advice

The above is comprised of funding received from the Money Advice Services Debt Advice Project. Funding is restricted to face to face specialist money advice within the terms of the contract.

The balance at the year end in the fund was £nil.

British Gas Energy Trust

continued...

11. FUNDS - continued

The above fund is restricted to deliver Fuel Debt and other poverty related advice within the terms of the contract.

The balance at the year end in the fund was £nil.

United Utilities Trust

The above fund is restricted to deliver water debt and other poverty related issues within the terms of the contract which ended in September 2022.

The balance at the year end in the fund was £nil.

LCC Fuel Department

The above fund was restricted to deliver fuel voucher schemes and fuel poverty related issues.

The balance at the year end in the fund was £nil.

Yorkshire Building Society

The above fund was restricted to deliver generalist advice services based in the Yorkshire Building Society office within the terms of the contract.

The balance at the year end in the fund was £nil.

PRESTON AND DISTRICT CITIZENS ADVICE BUREAU

England & Wales - Charity number 1092972

Accounts

REGISTERED COMPANY NUMBER: 04349637 (England and Wales)
REGISTERED CHARITY NUMBER: 1092972

REPORT OF THE TRUSTEES AND

UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2023

FOR

PRESTON AND DISTRICT CITIZENS ADVICE BUREAU

Miller Roskell Limited
17 Victoria Road East
Thornton Cleveleys
Lancashire
FY5 5HT

PRESTON AND DISTRICT CITIZENS
ADVICE BUREAU

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FOR THE YEAR ENDED 31 MARCH 2023

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PRESTON AND DISTRICT CITIZENS
ADVICE BUREAU (REGISTERED NUMBER: 04349637)

REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2023

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 March 2023. The trustees have adopted the provisions of 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).

OBJECTIVES AND ACTIVITIES
Our aims are:

-To provide the advice people need for the problems they face;

-To improve the policies and practices that affect people's lives.

We provide free, confidential, independent advice to help people overcome their problems. We are a voice for our clients and consumers on the issues that matter to them. We value diversity, champion equality, and challenge discrimination and harassment

To meet these aims we deliver a range of advice and information services direct to the public across the city.

Preston & District Citizens Advice Bureau strives to provide individuals and communities with opportunities to achieve their full potential by providing accessible quality services, which alleviate poverty and inequality.

The Charity is committed to relieving injustice and creating an environment which values clients, staff and volunteers. Preston & Districts Citizens Advice Bureau aims to provide the advice people need for the problems they face and to improve the policies and practices that affect people's lives.

We are a local Charity and Company limited by guarantee serving the local communities of Preston & District. We belong to the largest multi-generic advice-giving network in the country. We are independent and provide free, confidential impartial advice to everyone regardless of race, gender, sexuality, religion, sexual orientation or disability.

We aim to give local people a service, which meets local needs, and which is flexible, and demand driven. We aim to understanding partners' goals and demonstrate effective and efficient use of resources. The Trustees meet at least four times per year plus the Annual General Meeting to manage the affairs of the Charity. When required an Executive Board meet with regard to Finance and Personnel, reporting to the main Trustees' meeting. Ms Saima Abrar and Ms Rayhana Hafejee, the Joint Chief Officers, are responsible for the daily running of the Charity. The Charity's work is carried out at its principal office at the Town Hall Annexe, Birley Street, Preston PR1 2QE by paid employees assisted by volunteers who give generously of their time.

REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2023

ACHIEVEMENT AND PERFORMANCE
Charitable activities

Paid and volunteer staff undertakes the Charity's work. The Advisers undertake a high quality-training programme. The generalist advice service provides individuals with information, advice and assistance in all areas including debt, housing, immigration and nationality, employment, welfare benefits, relationship breakdown, consumer, health, education and financial management. A case management system (CASEBOOK) and other software including QB Welfare Benefits calculation package support the Charity.

The Charity has again managed its resources with prudence to provide the community with a wide range of advice and information services at generalist and specialist levels and has secured external funding to enhance the core services. Bureau services are available five days per week.

This year the bureau generalist and specialist advice services have delivered telephone and webchat services and have taken the opportunities working with local partners to resume face to face services through outreach sessions held at host sites in community venues.

The Money Advice and Pensions Service, United Utilities Trust Fund and British Gas Energy Trust provide funding for debt advice and energy efficiency advice. The Money Advice and Fuel Poverty teams have been proactive in developing strong partnerships and links with the Lancashire Council, statutory and Voluntary organisations and the Council tax recovery Team and good working practices are in place to enable clients' problems to be dealt effectively and expediently.

The Charity's Business and Development Plan covers the period 2022 to 2025. The overriding principle of the plan is to ensure services are accessible to all. Partnership working is one of the main priorities and the Charity actively supports local working with partners, from community, statutory and voluntary sectors.

Volunteer recruitment is ongoing with training being another key priority. We work with our national organisation to answer out of area calls through the national helpline Adviceline, Help to Claim project and the Debt Helpline. Staff and volunteers have adapted quickly to continue giving advice. We maintain business continuity with a combination of office and home working

The challenges are opportunities; time to reflect and review how we respond to changing needs of our clients, services and staff.

FINANCIAL REVIEW
Principal funding sources

Details of income and expenditure for the period are shown in the Statement of Financial Activities. The Charity receives a contribution to its core activities and help in kind from Preston City Council, British Gas Trust Fund United Utilities Trust Fund, and receives restricted funding from the MaPS Mainstream Debt Advice to provide support for specialist face to face money advice.

Funds received from the MaPS Debt Advice Projects and the DWP Help to Claim Project are restricted for use in the staffing and running of the designated specialist services and are not used for any other purpose.

Funding from the British Gas Energy Trust Fund and United Utilities Trust fund, LCC (Fuel Support Fund) are restricted for the use in staffing and running costs to provide debt advice, complete Trust Fund applications and provide energy efficiency advice service and are not used for any other purpose.

The Project and Exit Fund's aim is to meet immediate operational needs and is invested to achieve the maximum return for an acceptable level of risk. As a registered charity the Bureau only makes authorised investments. As at the year-end date the Trustees considered that there were no funds available to invest. The Charity's investments are reviewed at least every twelve months

REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2023

FINANCIAL REVIEW

Reserves policy

It is the policy of the Charity that unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent to three month's expenditure. The trustees consider that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the Bureau's current activities while consideration is given to ways in which additional funds may be raised.

FUTURE DEVELOPMENT

The Charity is aware that it must continue to strengthen funding of its core services to be able to bid for external monies. The Charity is also aware that regional and national funding agencies view consortium bids more favourably.

Partnership work and consortium bids will be developed with Citizens Advice Bureaux in the Lancashire area as well as in partnership with other local organisations. Broadening the services, we offer and how we deliver these services is one of our prime objectives over the next year. To this end, it is recognised that our aim is to improve accessibility to the service using information technology including telephone provision and web chat and to develop different methods of access. The Charity is continually aiming to develop new projects to promote the concept of 'access for all'.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

It is registered as a charity under Charity Commission number 1092972. The Directors of the company are also charity trustees for the purposes of charity law and under the company's articles known as management committee members.

Recruitment and appointment of new trustees

The Board Members apart from one Trustee, who must be nominated by Preston City Council, appoint the Trustees, who are also all Directors of the company.

Re-appointment of Trustees is provided for under the normal Companies Act rules on an annual basis at the Charity's Annual General Meeting. The Trustee Board are mindful when appointing new Trustees of the skills and abilities required to run the Charity effectively. Following initial discussions with the Chair about the nature and purpose of the Charity potential new Trustees are nominated to the Trustee Board and duly elected to the board.

Induction and training of new trustees

At the time of their appointment new Trustees are provided with a pack of information including copies of the Charity's formal documents and latest financial information, together with copies of pertinent literature from the Charities Commission. The New Trustee Induction pack is provided by the Charity's national organisation.

Risk management

The Charity has an annual budget approved by the Trustees. There is a regular consideration of the financial results by the Trustees including the review of variances from budget and comparison with benchmarks. The appropriate segregation of duties and delegation of authority has been put into place and there is a regular consideration of new risks facing the charity and the steps needed to deal with these.

The Trustees have assessed the major risks, to which the charity is exposed, in particular those related to the operation and finance of the Charity, to ensure that systems are in place to mitigate exposure to those risks.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

04349637 (England and Wales)

PRESTON AND DISTRICT CITIZENS ADVICE BUREAU (REGISTERED NUMBER: 04349637)

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2023

Registered Charity number
1092972

Registered office
Town Hall Annexe
Birley Street
Preston
Lancashire
PR1 2QE

Trustees
Trustees and Directors

The following are both Trustees and Directors:

Mr P Woodburn - Chair
Mr W Shannon - Vice Chair

The following are Trustees:

Mrs J Moore Elected Member
Mr P Crowe Elected Member
Mrs J M Pearson Elected Member
Mrs S Piggott Elected Member
Monalisa Odibo Elected Member - resigned 14.11.2023
Ms J Barker - Representative LCC Welfare Rights Office
Cllr E Atkins- Representative Preston City Council

Bureau Representative

Mr M Bradley

Company Secretary
Mrs J M Pearson

Independent Examiner
D. Miller FCCA
Miller Roskell Limited
17 Victoria Road East
Thornton Cleveleys
Lancashire
FY5 5HT

PUBLIC BENEFIT
All the funds received by the Charity are used in providing services mentioned in our objects and activities for the benefit of the communities of Preston and District. Preston & District Citizens Advice Bureau is a member of 'Citizens Advice', a network of independent UK charities that helps people resolve their money, legal and other problems by providing information and advice and by influencing policymakers. It works entirely in the public interest. The Trustees of Preston & District Citizens Advice Bureau believe they have complied with the duty in section 4 of the Charities Act 2006 to have due regard to the public benefit guidance published by the Charity Commission. This report has been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

PRESTON AND DISTRICT CITIZENS
ADVICE BUREAU (REGISTERED NUMBER: 04349637)

REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2023

This report has been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

Approved by order of the board of trustees on 14 November 2023 and signed on its behalf by:

P Woodburn - Trustee

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF PRESTON AND DISTRICT CITIZENS ADVICE BUREAU

Independent examiner's report to the trustees of Preston And District Citizens Advice Bureau ('the Company')
I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 March 2023.

Responsibilities and basis of report
As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under Section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under Section 145(5) (b) of the 2011 Act.

Independent examiner's statement
Since your charity's gross income exceeded £250,000 your examiner must be a member of a listed body. I can confirm that I am qualified to undertake the examination because I am a member of the Association of Chartered Certified Accountants, which is one of the listed bodies.

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the Company as required by Section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of Section 396 of the 2006 Act other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

D. Miller FCCA
The Association of Chartered Certified Accountants

Miller Roskell Limited
17 Victoria Road East
Thornton Cleveleys
Lancashire
FY5 5HT

Date: 29 November 2023

PRESTON AND DISTRICT CITIZENS ADVICE BUREAU

STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 MARCH 2023

	Notes	Unrestricted funds £	Restricted funds £	2023 Total funds £	2022 Total funds £
INCOME AND ENDOWMENTS FROM					
Charitable activities					
Generalist		41,083	-	41,083	45,039
Money advice		-	53,372	53,372	48,594
British Gas Energy Trust		-	116,325	116,325	98,400
United Utilities		-	13,124	13,124	26,250
Help to claim		-	-	-	95,965
MaPS- Trainee		-	-	-	34,466
LCC Fuel Department		-	22,917	22,917	-
Yorkshire Building Society		-	9,000	9,000	-
Investment income		-	-	-	-
Total		41,083	214,738	255,821	348,714
EXPENDITURE ON					
Charitable activities					
Generalist		38,077	-	38,077	14,489
Money advice		-	53,372	53,372	48,594
Equipment		89	-	89	118
British Gas Energy Trust		-	116,325	116,325	98,399
United Utilities		-	13,124	13,124	26,251
Help to claim		-	-	-	95,964
MaPS- Trainee		-	-	-	34,467
LCC Fuel Department		-	22,917	22,917	-
Yorkshire Building Society		-	9,000	9,000	-
Total		38,166	214,738	252,904	318,282
NET INCOME		2,917	-	2,917	30,432
RECONCILIATION OF FUNDS					
Total funds brought forward		136,931	-	136,931	106,499
TOTAL FUNDS CARRIED FORWARD		139,848	-	139,848	136,931

The notes form part of these financial statements

PRESTON AND DISTRICT CITIZENS ADVICE BUREAU (REGISTERED NUMBER: 04349637)

BALANCE SHEET
31 MARCH 2023

	Notes	2023 £	2022 £
FIXED ASSETS			
Tangible assets	5	266	355
CURRENT ASSETS			
Debtors	6	1,358	5,106
Cash at bank		192,663	146,695
		194,021	151,801
CREDITORS			
Amounts falling due within one year	7	(54,439)	(15,225)
NET CURRENT ASSETS		139,582	136,576
TOTAL ASSETS LESS CURRENT LIABILITIES		139,848	136,931
NET ASSETS		139,848	136,931
FUNDS	9		
Unrestricted funds:			
Generalist		41,379	42,166
Equipment		266	355
Redundancy		33,203	29,410
Project and Exit		65,000	65,000
		139,848	136,931
TOTAL FUNDS		139,848	136,931

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2023.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2023 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

(a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and

(b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

The notes form part of these financial statements

continued...

**BALANCE SHEET - continued
31 MARCH 2023**

These financial statements have been prepared in accordance with the provisions applicable to charitable companies subject to the small companies regime.

The financial statements were approved by the Board of Trustees and authorised for issue on 14 November 2023 and were signed on its behalf by:

P Woodburn - Trustee

The notes form part of these financial statements

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2023

1. ACCOUNTING POLICIES

Basis of preparing the financial statements
The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

Income
All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure
Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Tangible fixed assets
Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Fixtures and fittings	- 25% on reducing balance
Computer equipment	- 25% on reducing balance

Taxation
The charity is exempt from corporation tax on its charitable activities.

Fund accounting
Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

2. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

	2023	2022
	£	£
Depreciation - owned assets	89	118

continued...

3. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2023 nor for the year ended 31 March 2022.

Payments of £4,965 (2022: £nil) were made to Mrs J M Pearson, a Trustee, in respect of consultancy services provided.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 March 2023 nor for the year ended 31 March 2022.

4. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Charitable activities			
Generalist	45,039	-	45,039
Money advice	-	48,594	48,594
British Gas Energy Trust	-	98,400	98,400
United Utilities	-	26,250	26,250
Help to claim	-	95,965	95,965
MaPS- Trainee	-	34,466	34,466
Investment income	-	-	-
Total	45,039	303,675	348,714
EXPENDITURE ON			
Charitable activities			
Generalist	14,489	-	14,489
Money advice	-	48,594	48,594
Equipment	118	-	118
British Gas Energy Trust	-	98,399	98,399
United Utilities	-	26,251	26,251
Help to claim	-	95,964	95,964
MaPS- Trainee	-	34,467	34,467
Total	14,607	303,675	318,282
NET INCOME	30,432	-	30,432
RECONCILIATION OF FUNDS			
Total funds brought forward	106,499	-	106,499
TOTAL FUNDS CARRIED FORWARD	136,931	-	136,931

continued...

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2023

5. TANGIBLE FIXED ASSETS

	Fixtures and fittings £	Computer equipment £	Totals £
COST			
At 1 April 2022 and 31 March 2023	5,546	30,354	35,900
DEPRECIATION			
At 1 April 2022	5,474	30,071	35,545
Charge for year	18	71	89
At 31 March 2023	5,492	30,142	35,634
NET BOOK VALUE			
At 31 March 2023	54	212	266
At 31 March 2022	72	283	355

6. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2023 £	2022 £
Trade debtors	200	3,133
Prepayments and accrued income	1,158	1,973
	1,358	5,106

7. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2023 £	2022 £
Trade creditors	2,808	1,760
Social security and other taxes	2,839	-
Other creditors	48,792	13,465
	54,439	15,225

continued...

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2023

8. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Unrestricted funds £	Restricted funds £	2023 Total funds £	2022 Total funds £
Fixed assets	266	-	266	355
Current assets	194,021	-	194,021	151,801
Current liabilities	(54,439)	-	(54,439)	(15,225)
	139,848	-	139,848	136,931

9. MOVEMENT IN FUNDS

	At 1.4.22 £	Net movement in funds £	Transfers between funds £	At 31.3.23 £
Unrestricted funds				
Generalist	42,166	3,006	(3,793)	41,379
Equipment	355	(89)	-	266
Redundancy	29,410	-	3,793	33,203
Project and Exit	65,000	-	-	65,000
	136,931	2,917	-	139,848
TOTAL FUNDS	136,931	2,917	-	139,848

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
Generalist	41,083	(38,077)	3,006
Equipment	-	(89)	(89)
	41,083	(38,166)	2,917
Restricted funds			
Money advice	53,372	(53,372)	-
Britsh Gas Energy Trust	116,325	(116,325)	-
United Utilities	13,124	(13,124)	-
LCC Fuel department	22,917	(22,917)	-
Yorkshire Building Society	9,000	(9,000)	-
	214,738	(214,738)	-
TOTAL FUNDS	255,821	(252,904)	2,917

continued...

9. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1.4.21 £	Net movement in funds £	Transfers between funds £	At 31.3.22 £
Unrestricted funds				
Generalist	27,761	30,550	(16,145)	42,166
Equipment	473	(118)	-	355
Redundancy	53,265	-	(23,855)	29,410
Project and Exit	25,000	-	40,000	65,000
	106,499	30,432	-	136,931
TOTAL FUNDS	106,499	30,432	-	136,931

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
Generalist	45,039	(14,489)	30,550
Equipment	-	(118)	(118)
	45,039	(14,607)	30,432
Restricted funds			
Money advice	48,594	(48,594)	-
Britsh Gas Energy Trust	98,399	(98,399)	-
United Utilities	26,251	(26,251)	-
Help to Claim	95,964	(95,964)	-
MaPS - Trainee	34,467	(34,467)	-
	303,675	(303,675)	-
TOTAL FUNDS	348,714	(318,282)	30,432

continued...

9. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.4.21 £	Net movement in funds £	Transfers between funds £	At 31.3.23 £
Unrestricted funds				
Generalist	27,761	33,556	(19,938)	41,379
Equipment	473	(207)	-	266
Redundancy	53,265	-	(20,062)	33,203
Project and Exit	25,000	-	40,000	65,000
	106,499	33,349	-	139,848
TOTAL FUNDS	106,499	33,349	-	139,848

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
Generalist	86,122	(52,566)	33,556
Equipment	-	(207)	(207)
	86,122	(52,773)	33,349
Restricted funds			
Money advice	101,966	(101,966)	-
Britsh Gas Energy Trust	214,724	(214,724)	-
United Utilities	39,375	(39,375)	-
Help to Claim	95,964	(95,964)	-
MaPS - Trainee	34,467	(34,467)	-
LCC Fuel department	22,917	(22,917)	-
Yorkshire Building Society	9,000	(9,000)	-
	518,413	(518,413)	-
TOTAL FUNDS	604,535	(571,186)	33,349

continued...

10. RELATED PARTY DISCLOSURES

Other than as detailed at Note 3 there were no related party transactions for the year ended 31 March 2023 and the year ended 31 March 2022.

11. FUNDS

UNRESTRICTED FUNDS

Generalist

The above fund is comprised of monies received from Preston City Council.

Equipment

The value of the fund represents the value of tangible fixed assets held by the Charity.

The balance at the year end in the fund was £266.

Redundancy

This fund is an amount designated by the Trustees. The value of the reserve represents the value of reserve required to meet the Charity's obligations to pay redundancy should the Charity cease to operate.

The balance at the year end in the fund was £33,203.

Project and Exit

This fund is for the outreach and money advice projects specifically for implementing a three month exit strategy at the end of the funding periods to allow for exploration and bidding for other funding streams.

The balance at the year end in the fund was £65,000.

RESTRICTED FUNDS

Money advice

The above is comprised of funding received from the Money Advice Services Debt Advice Project. Funding is restricted to face to face specialist money advice within the terms of the contract.

The balance at the year end in the fund was £nil.

British Gas Energy Trust

The above fund is restricted to deliver Fuel Debt and other poverty related advice within the terms of the contract.

The balance at the year end in the fund was £nil.

continued...

11. FUNDS - continued

United Utilities Trust

The above fund is restricted to deliver water debt and other poverty related issues within the terms of the contract which ended in September 2022.

The balance at the year end in the fund was £nil.

LCC Fuel Department

The above fund was restricted to deliver fuel voucher schemes and fuel poverty related issues.

The balance at the year end in the fund was £nil.

Yorkshire Building Society

The above fund was restricted to deliver generalist advice services based in the Yorkshire Building Society office within the terms of the contract.

The balance at the year end in the fund was £nil.

PRESTON AND DISTRICT CITIZENS ADVICE BUREAU

England & Wales - Charity number 1092972

Accounts

REGISTERED COMPANY NUMBER: 04349637 (England and Wales)
REGISTERED CHARITY NUMBER: 1092972

REPORT OF THE TRUSTEES AND

UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2022

FOR

PRESTON AND DISTRICT CITIZENS ADVICE BUREAU

Miller Roskell Limited
17 Victoria Road East
Thornton Cleveleys
Lancashire
FY5 5HT

PRESTON AND DISTRICT CITIZENS
ADVICE BUREAU

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FOR THE YEAR ENDED 31 MARCH 2022

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PRESTON AND DISTRICT CITIZENS ADVICE BUREAU

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2022

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 March 2022. The trustees have adopted the provisions of 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).

OBJECTIVES AND ACTIVITIES

Our aims are:

-To provide the advice people need for the problems they face;

-To improve the policies and practices that affect people's lives.

We provide free, confidential, independent advice to help people overcome their problems. We are a voice for our clients and consumers on the issues that matter to them. We value diversity, champion equality, and challenge discrimination and harassment

To meet these aims we deliver a range of advice and information services direct to the public across the city.

Preston & District Citizens Advice Bureau strives to provide individuals and communities with opportunities to achieve their full potential by providing accessible quality services, which alleviate poverty and inequality.

The Charity is committed to relieving injustice and creating an environment which values clients, staff and volunteers. Preston & Districts Citizens Advice Bureau aims to provide the advice people need for the problems they face and to improve the policies and practices that affect people's lives.

We are a local Charity and Company limited by guarantee serving the local communities of Preston & District. We belong to the largest multi-generic advice-giving network in the country. We are independent and provide free, confidential impartial advice to everyone regardless of race, gender, sexuality, religion, sexual orientation, or disability.

We aim to give local people a service, which meets local needs, and which is flexible, and demand driven. We aim to understanding partners' goals and demonstrate effective and efficient use of resources. The Trustees meet at least four times per year plus the Annual General Meeting to manage the affairs of the Charity. When required an Executive Board meet with regard to Finance and Personnel, reporting to the main Trustees' meeting. Ms Saima Abrar and Ms Rayhana Hafejee, the Joint Chief Officers, are responsible for the daily running of the Charity. The Charity's work is carried out at its principal office at the Town Hall Annexe, Birley Street, Preston PR1 2QE by paid employees assisted by volunteers who give generously of their time.

REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2022

ACHIEVEMENT AND PERFORMANCE

Charitable activities

Paid and volunteer staff undertakes the Charity's work. The Advisers undertake a high quality-training programme. The generalist advice service provides individuals with information, advice and assistance in all areas including debt, housing, immigration and nationality, employment, welfare benefits, relationship breakdown, consumer, health, education and financial management. A case management system (CASEBOOK) and other software including QB Welfare Benefits calculation package support the Charity.

The Charity has again managed its resources with prudence to provide the community with a wide range of advice and information services at generalist and specialist levels and has secured external funding to enhance the core services. Bureau services are available five days per week.

This year the bureau generalist and specialist advice services have delivered telephone and webchat services and have taken the opportunities working with local partners to resume face to face services through outreach sessions held at host sites in community venues.

The Money Advice and Pensions Service, United Utilities Trust Fund and British Gas Energy Trust provide funding for debt advice and energy efficiency advice. The Money Advice and Fuel Poverty teams have been proactive in developing strong partnerships and links with the Local Authority Community Engagement and the Council tax recovery Team and good working practices are in place to enable clients' problems to be dealt effectively and expediently.

The Charity's Business and Development Plan covers the period 2022 to 2025. The overriding principle of the plan is to ensure services are accessible to all. Partnership working is one of the main priorities and the Charity actively supports local working with partners, from community, statutory and voluntary sectors.

Volunteer recruitment is ongoing with training being another key priority. We work with our national organisation to answer out of area calls through the national helpline Adviceline, Help to Claim project and the Debt Helpline. Staff and volunteers have adapted quickly to continue giving advice. We maintain business continuity with a combination of office and home working

The challenges are opportunities; time to reflect and review how we respond to changing needs of our clients, services and staff.

REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2022

FINANCIAL REVIEW
Principal funding sources

Details of income and expenditure for the period are shown in the Statement of Financial Activities. The Charity receives a contribution to its core activities and help in kind from Preston City Council, British Gas Trust Fund United Utilities Trust Fund, and receives restricted funding from the MaPS Mainstream Debt Advice and Increased Capacity Projects to provide support for specialist face to face money advice and the DWP Help to Claim Project (Universal Credit).

Funds received from the MaPS Debt Advice Projects and the DWP Help to Claim Project are restricted for use in the staffing and running of the designated specialist services and are not used for any other purpose.

Funding from the British Gas Energy Trust Fund and United Utilities Trust fund are restricted for the use in staffing and running costs to provide debt advice, complete Trust Fund applications and provide energy efficiency advice service and are not used for any other purposes.

The Project and Exit Fund's aim is to meet immediate operational needs and is invested to achieve the maximum return for an acceptable level of risk. As a registered charity the Bureau only makes authorised investments. As at the year-end date the Trustees considered that there were no funds available to invest. The Charity's investments are reviewed at least every twelve months

Reserves policy

It is the policy of the Charity that unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent to three month's expenditure. The trustees consider that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the Bureau's current activities while consideration is given to ways in which additional funds may be raised.

FUTURE DEVELOPMENT

The Charity is aware that it must continue to strengthen funding of its core services to be able to bid for external monies. The Charity is also aware that regional and national funding agencies view consortium bids more favourably.

Partnership work and consortium bids will be developed with Citizens Advice Bureaux in the Lancashire area as well as in partnership with other local organisations. Broadening the services, we offer and how we deliver these services is one of our prime objectives over the next year. To this end, it is recognised that our aim is to improve accessibility to the service using information technology including telephone provision and web chat and to develop different methods of access. The Charity is continually aiming to develop new projects to promote the concept of 'access for all'.

STRUCTURE, GOVERNANCE AND MANAGEMENT
Governing document

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

It is registered as a charity under Charity Commission number 1092972. The Directors of the company are also charity trustees for the purposes of charity law and under the company's articles known as management committee members.

REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2022

STRUCTURE, GOVERNANCE AND MANAGEMENT

Recruitment and appointment of new trustees

The Board Members apart from one Trustee, who must be nominated by Preston City Council, appoint the Trustees, who are also all Directors of the company.

Re-appointment of Trustees is provided for under the normal Companies Act rules on an annual basis at the Charity's Annual General Meeting. The Trustee Board are mindful when appointing new Trustees of the skills and abilities required to run the Charity effectively. Following initial discussions with the Chair about the nature and purpose of the Charity potential new Trustees are nominated to the Trustee Board and duly elected to the board.

Induction and training of new trustees

At the time of their appointment new Trustees are provided with a pack of information including copies of the Charity's formal documents and latest financial information, together with copies of pertinent literature from the Charities Commission. The New Trustee Induction pack is provided by the Charity's national organisation.

Risk management

The Charity has an annual budget approved by the Trustees. There is a regular consideration of the financial results by the Trustees including the review of variances from budget and comparison with benchmarks. The appropriate segregation of duties and delegation of authority has been put into place and there is a regular consideration of new risks facing the charity and the steps needed to deal with these.

The Trustees have assessed the major risks, to which the charity is exposed, in particular those related to the operation and finance of the Charity, to ensure that systems are in place to mitigate exposure to those risks.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

04349637 (England and Wales)

Registered Charity number

1092972

Registered office

Town Hall Annexe
Birley Street
Preston
Lancashire
PR1 2QE

PRESTON AND DISTRICT CITIZENS ADVICE BUREAU

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2022

Trustees
Trustees and Directors

The following are both Trustees and Directors:

Mr P Woodburn - Chair
Mr W Shannon - Vice Chair

In addition, Mr Peter Metcalf MBE was as a Trustee and Director until his resignation in November 2022.

The following are Trustees:

Mrs J Moore Elected Member
Mr P Crowe Elected Member
Ms J Barker - Representative LCC Welfare Rights Office
Cllr E Atkins- Representative Preston City Council

In addition, Mr I Member was a Trustee until his untimely death in October 2022 and Mrs H Butterworth until her resignation in November 2022.

Bureau Representative

Mrs S Piggott

Company Secretary
Mrs J M Pearson

Independent Examiner
D. Miller FCCA
Association of Chartered Certified Accountants
Miller Roskell Limited
17 Victoria Road East
Thornton Cleveleys
Lancashire
FY5 5HT

PUBLIC BENEFIT
All the funds received by the Charity are used in providing services mentioned in our objects and activities for the benefit of the communities of Preston and District. Preston & District Citizens Advice Bureau is a member of 'Citizens Advice', a network of independent UK charities that helps people resolve their money, legal and other problems by providing information and advice and by influencing policymakers. It works entirely in the public interest. The Trustees of Preston & District Citizens Advice Bureau believe they have complied with the duty in section 4 of the Charities Act 2006 to have due regard to the public benefit guidance published by the Charity Commission. This report has been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

PRESTON AND DISTRICT CITIZENS ADVICE BUREAU

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2022

This report has been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

Approved by order of the board of trustees on 23rd November 2022 and signed on its behalf by:

.....
P Woodburn - Trustee

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF PRESTON AND DISTRICT CITIZENS ADVICE BUREAU

Independent examiner's report to the trustees of Preston And District Citizens Advice Bureau ('the Company')
I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 March 2022.

Responsibilities and basis of report
As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5) (b) of the 2011 Act.

Independent examiner's statement
Since your charity's gross income exceeded £250,000 your examiner must be a member of a listed body. I can confirm that I am qualified to undertake the examination because I am a registered member of Association of Chartered Certified Accountants which is one of the listed bodies.

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the Company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

D. Miller FCCA
Association of Chartered Certified Accountants
Miller Roskell Limited
17 Victoria Road East
Thornton Cleveleys
Lancashire
FY5 5HT

Date: 14 December 2022

PRESTON AND DISTRICT CITIZENS ADVICE BUREAU

STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 MARCH 2022

	Notes	Unrestricted funds £	Restricted funds £	2022 Total funds £	2021 Total funds £
INCOME AND ENDOWMENTS FROM					
Charitable activities					
Generalist		45,039	-	45,039	43,596
Money advice		-	48,594	48,594	47,925
British Gas Energy Trust Fund		-	98,400	98,400	97,850
United Utilities		-	26,250	26,250	13,126
Help to claim		-	95,965	95,965	95,378
MaPS- Trainee		-	34,466	34,466	15,841
Other income		-	-	-	17,984
Total		45,039	303,675	348,714	331,700
EXPENDITURE ON					
Charitable activities					
Generalist		14,489	-	14,489	44,408
Money advice		-	48,594	48,594	47,925
Equipment		118	-	118	158
British Gas Energy Trust Fund		-	98,400	98,400	97,850
United Utilities		-	26,250	26,250	13,126
Help to claim		-	95,965	95,965	95,378
MaPS- Trainee		-	34,466	34,466	15,841
Total		14,607	303,675	318,282	314,686
NET INCOME		30,432	-	30,432	17,014
RECONCILIATION OF FUNDS					
Total funds brought forward		106,499	-	106,499	89,485
TOTAL FUNDS CARRIED FORWARD		136,931	-	136,931	106,499

The notes form part of these financial statements

PRESTON AND DISTRICT CITIZENS ADVICE BUREAU

BALANCE SHEET
31 MARCH 2022

	Notes	2022 £	2021 £
FIXED ASSETS			
Tangible assets	5	355	473
CURRENT ASSETS			
Debtors	6	5,106	4,853
Cash at bank		146,695	107,522
		151,801	112,375
CREDITORS			
Amounts falling due within one year	7	(15,225)	(6,349)
NET CURRENT ASSETS		136,576	106,026
TOTAL ASSETS LESS CURRENT LIABILITIES		136,931	106,499
NET ASSETS		136,931	106,499
FUNDS	9		
Unrestricted funds:			
Generalist		42,166	27,761
Equipment		355	473
Redundancy fund		29,410	53,265
Project and Exit Fund		65,000	25,000
TOTAL FUNDS		136,931	106,499

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2022.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2022 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

(a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and

(b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

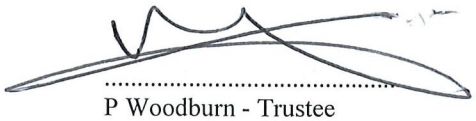
The notes form part of these financial statements

continued...

BALANCE SHEET - continued
31 MARCH 2022

These financial statements have been prepared in accordance with the provisions applicable to charitable companies subject to the small companies' regime.

The financial statements were approved by the Board of Trustees and authorised for issue on 23rd November 2022 and were signed on its behalf by:



.....
P Woodburn - Trustee

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2022

1. ACCOUNTING POLICIES

Basis of preparing the financial statements
The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

Income
All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure
Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Tangible fixed assets
Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Fixtures and fittings	- 25% on reducing balance
Computer equipment	- 25% on reducing balance

Taxation
The charity is exempt from corporation tax on its charitable activities.

Fund accounting
Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Covid 19
As with all charities worldwide, uncertainties have arisen due to the COVID 19 pandemic. The Charity has been affected throughout the financial year by the impact of the Coronavirus. It has modified its operational practices and together with the receipt of Government support, the Charity has not suffered any detrimental financial effect. Its robust financial model has assisted in making the Charity resilient to the impact of COVID 19.

continued...

2. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

	2022	2021
	£	£
Depreciation - owned assets	118	157

3. TRUSTEES' REMUNERATION AND BENEFITS

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 March 2022 nor for the year ended 31 March 2021.

4. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds	Restricted funds	Total funds
	£	£	£
INCOME AND ENDOWMENTS FROM			
Charitable activities			
Generalist	43,596	-	43,596
Money advice	-	47,925	47,925
British Gas Energy Trust Fund	-	97,850	97,850
United Utilities	-	13,126	13,126
Help to claim	-	95,378	95,378
MaPS- Trainee	-	15,841	15,841
Other income	17,984	-	17,984
Total	61,580	270,120	331,700
EXPENDITURE ON			
Charitable activities			
Generalist	44,408	-	44,408
Money advice	-	47,925	47,925
Equipment	158	-	158
British Gas Energy Trust Fund	-	97,850	97,850
United Utilities	-	13,126	13,126
Help to claim	-	95,378	95,378
MaPS- Trainee	-	15,841	15,841
Total	44,566	270,120	314,686

continued...

4. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

	Unrestricted funds £	Restricted funds £	Total funds £
NET INCOME	17,014	-	17,014
RECONCILIATION OF FUNDS			
Total funds brought forward	89,485	-	89,485
TOTAL FUNDS CARRIED FORWARD	106,499	-	106,499

5. TANGIBLE FIXED ASSETS

	Fixtures and fittings £	Computer equipment £	Totals £
COST			
At 1 April 2021 and 31 March 2022	5,546	30,354	35,900
DEPRECIATION			
At 1 April 2021	5,450	29,977	35,427
Charge for year	24	94	118
At 31 March 2022	5,474	30,071	35,545
NET BOOK VALUE			
At 31 March 2022	72	283	355
At 31 March 2021	96	377	473

6. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2022 £	2021 £
Trade debtors	3,133	3,792
Prepayments and accrued income	1,973	1,061
	5,106	4,853

continued...

7. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2022	2021
	£	£
Trade creditors	1,760	674
Social security and other taxes	3,762	4,361
Other creditors	9,703	1,314
	15,225	6,349

8. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Unrestricted funds	Restricted funds	2022 Total funds	2021 Total funds
	£	£	£	£
Fixed assets	355	-	355	473
Current assets	151,801	-	151,801	112,375
Current liabilities	(15,225)	-	(15,225)	(6,349)
	136,931	-	136,931	106,499

9. MOVEMENT IN FUNDS

	At 1.4.21	Net movement in funds	Transfers between funds	At 31.3.22
	£	£	£	£
Unrestricted funds				
Generalist	27,761	30,550	(16,145)	42,166
Equipment	473	(118)	-	355
Redundancy fund	53,265	-	(23,855)	29,410
Project and Exit Fund	25,000	-	40,000	65,000
	106,499	30,432	-	136,931
TOTAL FUNDS	106,499	30,432	-	136,931

continued...

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2022

9. MOVEMENT IN FUNDS - continued

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
Generalist	45,039	(14,489)	30,550
Equipment	-	(118)	(118)
	45,039	(14,607)	30,432
Restricted funds			
Money advice	48,594	(48,594)	-
British Gas Energy Trust Fund	98,400	(98,400)	-
United Utilities	26,250	(26,250)	-
Help to Claim	95,965	(95,965)	-
MaPS - Trainee	34,466	(34,466)	-
	303,675	(303,675)	-
TOTAL FUNDS	348,714	(318,282)	30,432

Comparatives for movement in funds

	At 1.4.20 £	Net movement in funds £	At 31.3.21 £
Unrestricted funds			
Generalist	2,209	25,552	27,761
Equipment	631	(158)	473
Redundancy fund	61,645	(8,380)	53,265
Project and Exit Fund	25,000	-	25,000
	89,485	17,014	106,499
TOTAL FUNDS	89,485	17,014	106,499

continued...

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2022

9. MOVEMENT IN FUNDS - continued

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
Generalist	61,580	(36,028)	25,552
Equipment	-	(158)	(158)
Redundancy fund	-	(8,380)	(8,380)
	61,580	(44,566)	17,014
Restricted funds			
Money advice	47,925	(47,925)	-
British Gas Energy Trust Fund	97,850	(97,850)	-
United Utilities	13,126	(13,126)	-
Help to Claim	95,378	(95,378)	-
MaPS - Trainee	15,841	(15,841)	-
	270,120	(270,120)	-
TOTAL FUNDS	331,700	(314,686)	17,014

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.4.20 £	Net movement in funds £	Transfers between funds £	At 31.3.22 £
Unrestricted funds				
Generalist	2,209	56,102	16,145	42,166
Equipment	631	(276)	-	355
Redundancy fund	61,645	(8,380)	(23,855)	29,410
Project and Exit Fund	25,000	-	40,000	65,000
	89,485	47,446	-	136,931
TOTAL FUNDS	89,485	47,446	-	136,931

continued...

9. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
Generalist	106,619	(50,517)	56,102
Equipment	-	(276)	(276)
Redundancy fund	-	(8,380)	(8,380)
	106,619	(59,173)	47,446
Restricted funds			
Money advice	96,519	(96,519)	-
Britsh Gas Energy Trust Fund	196,250	(196,250)	-
United Utilities	39,376	(39,376)	-
Help to Claim	191,343	(191,343)	-
MaPS - Trainee	50,307	(50,307)	-
	573,795	(573,795)	-
TOTAL FUNDS	680,414	(632,968)	47,446

10. CONTINGENT LIABILITIES

There were no contingent liabilities at 31 March 2022 or 31 March 2021.

11. CAPITAL COMMITMENTS

	2022 £	2021 £
Contracted but not provided for in the financial statements	-	-

12. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 March 2022.

continued...

13. FUNDS

UNRESTRICTED FUNDS

Generalist fund

The above is comprised of funding received from Preston City Council.

Equipment fund

The value of the fund represents the value of tangible fixed assets held by the Charity.

The balance at the year end in the fund was £355.

Redundancy fund

The Redundancy fund is an amount designated by the Trustees. The value of the reserve represents the value of reserve required to meet the Charity's obligations to pay redundancy should the Charity cease to operate.

The balance at the year end in the fund was £29,410.

Project and Exit fund

This fund is for the new, existing outreach and money advice projects specifically for implementing a three month exit strategy at the end of the funding periods to allow for exploration and bidding for other funding streams.

The balance at the year end in the fund was £65,000.

RESTRICTED FUNDS

Money advice fund

The above is comprised of funding received from the Money Advice Services Debt Advice Project. Funding is restricted to face-to-face specialist money advice within the terms of the contract.

The balance at the year end in the fund was £nil.

Help to Claim - Universal Credit

The above is comprised of funding received from the Department of Works and Pension Help to Claim Project. Funding is restricted for delivery of the Help to Claim project through face to face, telephone and webchat within the terms of the contract.

The balance at the year end in the fund was £nil.

British Gas Energy Trust Fund

The above fund is restricted to deliver Fuel Debt and other poverty related advice within the terms of the contract.

The balance at the year end in the fund was £nil.

continued...

13. FUNDS - continued

MaPS Increased Capacity Funding

Funding for the money advice services provided by the Money and Pension Services Increased Capacity Funding from December 2020 – March 2022 was restricted to fund a trainee Money Advice Caseworker and was delivered within the terms of the contract

The balance at the year end in the fund was £nil.

United Utilities Trust Fund

The above fund is restricted to deliver water debt and other poverty related issues within the terms of the contract

The balance at the year end was £nil.

PRESTON AND DISTRICT CITIZENS ADVICE BUREAU

England & Wales - Charity number 1092972

Accounts

REGISTERED COMPANY NUMBER: 04349637 (England and Wales)
REGISTERED CHARITY NUMBER: 1092972

REPORT OF THE TRUSTEES AND

UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2021

FOR

PRESTON AND DISTRICT CITIZENS ADVICE BUREAU

Miller Roskell Limited
17 Victoria Road East
Thornton Cleveleys
Lancashire
FY5 5HT

PRESTON AND DISTRICT CITIZENS ADVICE BUREAU

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PRESTON AND DISTRICT CITIZENS
ADVICE BUREAU (REGISTERED NUMBER: 04349637)

REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2021

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 March 2021. The trustees have adopted the provisions of 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).

OBJECTIVES AND ACTIVITIES
Our aims are:

-To provide the advice people need for the problems they face;

-To improve the policies and practices that affect people's lives.

We provide free, confidential, independent advice to help people overcome their problems. We are a voice for our clients and consumers on the issues that matter to them. We value diversity, champion equality, and challenge discrimination and harassment

To meet these aims we deliver a range of advice and information services direct to the public across the city.

Preston & District Citizens Advice Bureau strives to provide individuals and communities with opportunities to achieve their full potential by providing accessible quality services, which alleviate poverty and inequality.

The Charity is committed to relieving injustice and creating an environment which values clients, staff and volunteers. Preston & Districts Citizens Advice Bureau aims to provide the advice people need for the problems they face and to improve the policies and practices that affect people's lives.

We are a local Charity and Company limited by guarantee serving the local communities of Preston & District. We belong to the largest multi-generic advice-giving network in the country. We are independent and provide free, confidential impartial advice to everyone regardless of race, gender, sexuality, religion, sexual orientation or disability.

We aim to give local people a service, which meets local needs, and which is flexible, and demand driven. We aim to understanding partners' goals and demonstrate effective and efficient use of resources. The Trustees meet at least four times per year plus the Annual General Meeting to manage the affairs of the Charity. When required an Executive Board meet with regard to Finance and Personnel, reporting to the main Trustees' meeting. Mrs J M Pearson the Chief Officer and Company Secretary is responsible for the daily running of the Charity, The Charity's work is carried out at its principal office at the Town Hall Annexe, Birley Street, Preston PR1 2QE by paid employees assisted by volunteers who give generously of their time.

REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2021

ACHIEVEMENT AND PERFORMANCE

Charitable activities

Paid and volunteer staff undertake the Charity's work. The Advisers undertake a high quality-training programme. The generalist advice service provides individuals with information, advice and assistance in all areas including debt, housing, immigration and nationality, employment, welfare benefits, relationship breakdown, consumer, health, education and financial management. A case management system (CASEBOOK) and other software including QB Welfare Benefits calculation package support the Charity.

The Charity has again managed its resources with prudence to provide the community with a wide range of advice and information services at generalist and specialist levels and has secured external funding to enhance the core services. Bureau services are available four days per week.

This year the bureau generalist and specialist advice services have due to the continued restrictions through the Covid19 pandemic delivered telephone and webchat services - there has been no opportunities to resume their face to face services.

The Money Advice and Pensions Service, United Utilities Trust Fund and British Gas Energy Trust provide funding for debt advice and energy efficiency advice. The Money Advice and Fuel Poverty teams have been proactive in developing strong partnerships and links with the Local Authority Community Engagement and the Council tax recovery Team and good working practices are in place to enable clients' problems to be dealt effectively and expediently.

Funding from the Department of Works and Pensions supports The Help to Claim project delivering an end-to-end claims support service which is nationally consistent and provides high-quality advice for first time Universal Credit claimants. Universal Credit is our fastest growing advice issue and the evidence collected by the Citizens Advice network shows people need more practical support to make and manage their Universal Credit claim. Advisers provide end to end telephone and Web chat support for Universal Credit claimants; guiding people through the claims process - offering tailored support to help them use the flexibilities available in Universal Credit, helping them to get their first payment on time and making sure they are ready to manage it when it arrives; and identify appropriate referrals for advice needs outside the scope of this project.

The Charity's Business and Development Plan covers the period 2021 to 2024. The overriding principle of the plan is to ensure services are accessible to all. Partnership working is a priority area and the Charity actively supports local working with partners, from community, statutory and voluntary sectors.

Volunteer recruitment is ongoing with training being a key priority.

The Covid-19 pandemic continues to cause unprecedented challenges for our service and the people we help; as it remains unsafe to deliver face to face services, we continue to deliver advice via phones, web chat and email.
We work with our national organisation to answer out of area calls through the national helpline Adviceline, Help to Claim and the Debt Helpline and staff and volunteers have adapted quickly
to continue giving advice. We maintain business continuity with a combination of office and home working

The challenges are opportunities; time to reflect and review how we respond to changing needs of our clients, services and staff.

REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2021

FINANCIAL REVIEW

Principal funding sources

Details of income and expenditure for the period are shown in the Statement of Financial Activities. The Charity receives a contribution to its core activities and help in kind from Preston City Council, British Gas Trust Fund and receives restricted funding from the MaPS Debt Advice Project to provide support for specialist face to face money advice and the DWP Help to Claim project.

It is the policy of the Charity that unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent to three months expenditures. The Trustees consider that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the Bureau's current activities while consideration is given to ways in which additional funds may be raised .Funds received from the MaPS Debt Advice Project and DWP Help to Claim Project are restricted for use in the staffing and running of the designated specialist services and are not used for any other purpose.

Funding from the British Gas Energy Trust Fund and United Utilities Trust fund are restricted for the use in staffing and running costs to provide debt advice, complete Trust Fund applications and provide energy efficiency advice service and are not used for any other purposes.

The Project and Exit Fund has been set up to meet immediate operational needs and are invested to achieve the maximum return for an acceptable level of risk. As a registered charity the Bureau only makes authorised investments. As at the year-end date the Trustees considered that there were no funds available to invest. The Charity's investments are reviewed at least every twelve months.

Reserves policy

It is the policy of the Charity that unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent to three month's expenditure. The trustees consider that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the Bureau's current activities while consideration is given to ways in which additional funds may be raised.

FUTURE DEVELOPMENT

The Charity is aware that it must continue to strengthen funding of its core services to be in a position to bid for external monies. The Charity is also aware that regional and national funding agencies view consortium bids more favourably.

Partnership work and consortium bids will be developed with Citizens Advice Bureaux in the Lancashire area as well as other local organisations. Broadening the services, we offer and how we deliver these services is one of our prime objectives over the next year. To this end, it is recognised that our aim is to improve accessibility to the service using information technology including telephone provision and web chat and to develop different methods of access The Charity is continually aiming to develop new projects to promote the concept of 'access for all'.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

It is registered as a charity under Charity Commission number 1092972. The Directors of the company are also charity trustees for the purposes of charity law and under the company's articles known as management committee members.

Recruitment and appointment of new trustees

The Board Members apart from one Trustee, who must be nominated by Preston City Council, appoint the Trustees, who are also all Directors of the company.

Re-appointment of Trustees is provided for under the normal Companies Act rules on an annual basis at the Charity's Annual General Meeting. The Trustee Board are mindful when appointing new Trustees of the skills and abilities required to run the Charity effectively. Following initial discussions with the Chair about the nature and purpose of the Charity potential new Trustees are nominated to the Trustee Board and duly elected to the board.

Induction and training of new trustees

At the time of their appointment new Trustees are provided with a pack of information including copies of the Charity's formal documents and latest financial information, together with copies of pertinent literature from the Charities Commission. The New Trustee Induction pack is provided by the Charity's national organisation.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Risk management

The Charity has an annual budget approved by the Trustees. There is a regular consideration of the financial results by the Trustees including the review of variances from budget and comparison with benchmarks. The appropriate segregation of duties and delegation of authority has been put into place and there is a regular consideration of new risks facing the charity and the steps needed to deal with these.

The Trustees have assessed the major risks, to which the charity is exposed, in particular those related to the operation and finance of the Charity, to ensure that systems are in place to mitigate exposure to those risks.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number
04349637 (England and Wales)

Registered Charity number
1092972

Registered office
Town Hall Annexe
Birley Street
Preston
Lancashire
PR1 2QE

Trustees
Trustees and Directors

The following are both Trustees and Directors:

Mr P Woodburn - Chair
Mr W Shannon - Vice Chair
Mr P Metcalf MBE
Mr I Member - Representative BME Community Board Member
Cllr P Moss - Representative Preston City Council (resigned May 2021)
Mrs J Moore - Elected Member
Ms J Barker - Representative Lancashire County Council Welfare Rights Officer
Mrs H Butterworth - Elected Member
Cllr P Crowe - Elected Member

The following are Trustees:

Ms J Jackson - Elected Member
Cllr J Hull - Representative Preston City Council (Appointed May 2021)

Bureau Representative

Mrs S Piggott

Company Secretary
Mrs J M Pearson

Independent Examiner
D. Miller FCCA
Association of Chartered Certified Accountants
Miller Roskell Limited
17 Victoria Road East
Thornton Cleveleys
Lancashire
FY5 5HT

REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2021

PUBLIC BENEFIT

All the funds received by the Charity are used in providing services mentioned in our objects and activities for the benefit of the communities of Preston and District. Preston & District Citizens Advice Bureau is a member of 'Citizens Advice', a network of independent UK charities that helps people resolve their money, legal and other problems by providing information and advice and by influencing policymakers. It works entirely in the public interest.

The Trustees of Preston & District Citizens Advice Bureau believe they have complied with the duty in section 4 of the Charities Act 2006 to have due regard to the public benefit guidance published by the Charity Commission.

This report has been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

Approved by order of the board of trustees on 23 November 2021 and signed on its behalf by:

P Woodburn - Trustee

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF PRESTON AND DISTRICT CITIZENS ADVICE BUREAU

Independent examiner's report to the trustees of Preston And District Citizens Advice Bureau ('the Company')
I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 March 2021.

Responsibilities and basis of report
As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5) (b) of the 2011 Act.

Independent examiner's statement
Since your charity's gross income exceeded £250,000 your examiner must be a member of a listed body. I can confirm that I am qualified to undertake the examination because I am a registered member of Association of Chartered Certified Accountants which is one of the listed bodies.

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the Company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

D. Miller FCCA
Association of Chartered Certified Accountants
Miller Roskell Limited
17 Victoria Road East
Thornton Cleveleys
Lancashire
FY5 5HT

23 November 2021

PRESTON AND DISTRICT CITIZENS ADVICE BUREAU

STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 MARCH 2021

	Notes	Unrestricted funds £	Restricted funds £	31/3/21 Total funds £	31/3/20 Total funds £
INCOME AND ENDOWMENTS FROM					
Charitable activities					
Generalist		43,596	-	43,596	40,917
Money advice		-	47,925	47,925	52,116
British Gas Energy Trust Fund		-	97,850	97,850	97,850
United Utilities		-	13,126	13,126	-
Help to claim		-	95,378	95,378	92,393
MaPS- Trainee		-	15,841	15,841	-
Investment income		-	-	-	-
Other income		17,984	-	17,984	258
Total		61,580	270,120	331,700	283,534
EXPENDITURE ON					
Charitable activities					
Generalist		44,408	-	44,408	32,871
Money advice		-	47,925	47,925	52,116
Equipment		158	-	158	210
British Gas Energy Trust Fund		-	97,850	97,850	97,850
United Utilities		-	13,126	13,126	-
Help to claim		-	95,378	95,378	92,394
MaPS- Trainee		-	15,841	15,841	-
Total		44,566	270,120	314,686	275,441
NET INCOME		17,014	-	17,014	8,093
RECONCILIATION OF FUNDS					
Total funds brought forward		89,485	-	89,485	81,392
TOTAL FUNDS CARRIED FORWARD		106,499	-	106,499	89,485

The notes form part of these financial statements

PRESTON AND DISTRICT CITIZENS ADVICE BUREAU (REGISTERED NUMBER: 04349637)

BALANCE SHEET
31 MARCH 2021

	Notes	31/3/21 £	31/3/20 £
FIXED ASSETS			
Tangible assets	5	473	630
CURRENT ASSETS			
Debtors	6	4,853	2,870
Cash at bank		107,522	92,329
		112,375	95,199
CREDITORS			
Amounts falling due within one year	7	(6,349)	(6,344)
NET CURRENT ASSETS		106,026	88,855
TOTAL ASSETS LESS CURRENT LIABILITIES		106,499	89,485
NET ASSETS		106,499	89,485
FUNDS	9		
Unrestricted funds:			
Generalist		27,761	2,209
Equipment		473	631
Redundancy fund		53,265	61,645
Project and Exit Fund		25,000	25,000
		106,499	89,485
TOTAL FUNDS		106,499	89,485

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2021.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2021 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

(a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and

(b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

The notes form part of these financial statements

continued...

**BALANCE SHEET - continued
31 MARCH 2021**

These financial statements have been prepared in accordance with the provisions applicable to charitable companies subject to the small companies regime.

The financial statements were approved by the Board of Trustees and authorised for issue on 23 November 2021 and were signed on its behalf by:

P Woodburn - Trustee

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2021

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Fixtures and fittings	-	25% on reducing balance
Computer equipment	-	25% on reducing balance

Taxation

The charity is exempt from corporation tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Covid 19

As with all charities worldwide, uncertainties have arisen due to the COVID 19 pandemic.
The Charity has been affected throughout the financial year by the impact of the Coronavirus. It has modified its operational practices and together with the receipt of Government support, the Charity has not suffered any detrimental financial effect. It's robust financial model has assisted in making the Charity resilient to the impact of COVID 19.

2. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

	31/3/21	31/3/20
	£	£
Depreciation - owned assets	157	211

continued...

3. TRUSTEES' REMUNERATION AND BENEFITS

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 March 2021 nor for the year ended 31 March 2020.

4. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Charitable activities			
Generalist	40,917	-	40,917
Money advice	-	52,116	52,116
British Gas Energy Trust Fund	-	97,850	97,850
Help to claim	-	92,393	92,393
Investment income	(1)	1	-
Other income	258	-	258
Total	41,174	242,360	283,534
EXPENDITURE ON			
Charitable activities			
Generalist	32,871	-	32,871
Money advice	-	52,116	52,116
Equipment	210	-	210
British Gas Energy Trust Fund	-	97,850	97,850
Help to claim	-	92,394	92,394
Total	33,081	242,360	275,441
NET INCOME	8,093	-	8,093
RECONCILIATION OF FUNDS			
Total funds brought forward	81,392	-	81,392
TOTAL FUNDS CARRIED FORWARD	89,485	-	89,485

continued...

5. TANGIBLE FIXED ASSETS

	Fixtures and fittings £	Computer equipment £	Totals £
COST			
At 1 April 2020 and 31 March 2021	5,546	30,354	35,900
DEPRECIATION			
At 1 April 2020	5,419	29,851	35,270
Charge for year	31	126	157
At 31 March 2021	5,450	29,977	35,427
NET BOOK VALUE			
At 31 March 2021	96	377	473
At 31 March 2020	127	503	630

6. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31/3/21 £	31/3/20 £
Trade debtors	3,792	2,094
Prepayments and accrued income	1,061	776
	4,853	2,870

7. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31/3/21 £	31/3/20 £
Trade creditors	674	1,211
Social security and other taxes	4,361	3,399
Other creditors	1,314	1,734
	6,349	6,344

8. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Unrestricted funds £	Restricted funds £	31/3/21 Total funds £	31/3/20 Total funds £
Fixed assets	473	-	473	630
Current assets	112,375	-	112,375	95,199
Current liabilities	(6,349)	-	(6,349)	(6,344)
	106,499	-	106,499	89,485

continued...

9. MOVEMENT IN FUNDS

	At 1/4/20 £	Net movement in funds £	At 31/3/21 £
Unrestricted funds			
Generalist	2,209	25,552	27,761
Equipment	631	(158)	473
Redundancy fund	61,645	(8,380)	53,265
Project and Exit Fund	25,000	-	25,000
	89,485	17,014	106,499
TOTAL FUNDS	89,485	17,014	106,499

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
Generalist	61,580	(36,028)	25,552
Equipment	-	(158)	(158)
Redundancy fund	-	(8,380)	(8,380)
	61,580	(44,566)	17,014
Restricted funds			
Money advice	47,925	(47,925)	-
Britsh Gas Energy Trust Fund	97,850	(97,850)	-
United Utilities	13,126	(13,126)	-
Help to Claim	95,378	(95,378)	-
MaPS - Trainee	15,841	(15,841)	-
	270,120	(270,120)	-
TOTAL FUNDS	331,700	(314,686)	17,014

Comparatives for movement in funds

	At 1/4/19 £	Net movement in funds £	At 31/3/20 £
Unrestricted funds			
Generalist	10,441	(8,232)	2,209
Equipment	841	(210)	631
Redundancy fund	55,110	6,535	61,645
Project and Exit Fund	15,000	10,000	25,000
	81,392	8,093	89,485
TOTAL FUNDS	81,392	8,093	89,485

continued...

9. MOVEMENT IN FUNDS - continued

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
Generalist	41,174	(49,406)	(8,232)
Equipment	-	(210)	(210)
Redundancy fund	-	6,535	6,535
Project and Exit Fund	-	10,000	10,000
	41,174	(33,081)	8,093
Restricted funds			
Money advice	52,116	(52,116)	-
Britsh Gas Energy Trust Fund	97,850	(97,850)	-
Help to Claim	92,394	(92,394)	-
	242,360	(242,360)	-
TOTAL FUNDS	283,534	(275,441)	8,093

A current year 12 months and prior year 12 months combined position is as follows:

	At 1/4/19 £	Net movement in funds £	At 31/3/21 £
Unrestricted funds			
Generalist	10,441	17,320	27,761
Equipment	841	(368)	473
Redundancy fund	55,110	(1,845)	53,265
Project and Exit Fund	15,000	10,000	25,000
	81,392	25,107	106,499
TOTAL FUNDS	81,392	25,107	106,499

continued...

9. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
Generalist	102,754	(85,434)	17,320
Equipment	-	(368)	(368)
Redundancy fund	-	(1,845)	(1,845)
Project and Exit Fund	-	10,000	10,000
	102,754	(77,647)	25,107
Restricted funds			
Money advice	100,041	(100,041)	-
Britsh Gas Energy Trust Fund	195,700	(195,700)	-
United Utilities	13,126	(13,126)	-
Help to Claim	187,772	(187,772)	-
MaPS - Trainee	15,841	(15,841)	-
	512,480	(512,480)	-
TOTAL FUNDS	615,234	(590,127)	25,107

10. CONTINGENT LIABILITIES

There were no contingent liabilities at 31 March 2021 or 31 March 2020.

11. CAPITAL COMMITMENTS

	31/3/21 £	31/3/20 £
Contracted but not provided for in the financial statements	-	-

12. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 March 2021.

13. FUNDS

UNRESTRICTED FUNDS

Generalist fund

The above is comprised of funding received from Preston City Council.

Equipment fund

The value of the fund represents the value of tangible fixed assets held by the Charity.

The balance at the year end in the fund was £473.

Redundancy fund

The Redundancy fund is an amount designated by the Trustees. The value of the reserve represents the value of reserve required to meet the Charity's obligations to pay redundancy should the Charity cease to operate.

The balance at the year end in the fund was £53,265.

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13. FUNDS - continued

Project and Exit fund

This fund is for the outreach and money advice projects specifically for implementing a three month exit strategy at the end of the funding periods to allow for exploration and bidding for other funding streams.

The balance at the year end in the fund was £25,000.

RESTRICTED FUNDS

Money advice fund

The above is comprised of funding received from the Money Advice Services Debt Advice Project. Funding is restricted to face to face specialist money advice within the terms of the contract.

The balance at the year end in the fund was £nil.

Help to Claim - Universal Credit

The above is comprised of funding received from the Department of Works and Pension Help to Claim Project. Funding is restricted for delivery of the Help to Claim project through face to face, telephone and webchat within the terms of the contract.

The balance at the year end in the fund was £nil.

British Gas Energy Trust Fund

The above fund is restricted to deliver Fuel Debt and other poverty related advice within the terms of the contract.

The balance at the year end in the fund was £nil.

MaPS Trainee Fund

Funding for the money advice services provided by the Money and Pension Services (MaPS) will cease in April 2022. MaPS released the tender for the recommissioning of debt advice services in England in September with bids being submitted by October and decisions of the awards expected in December 2021. Citizens Advice have submitted a bid and if successful will mean radical changes in service delivery and have financial implications for our Organisation - as we will no longer be a service deliverer. Trustees of the Organisation are aware of this and will consider the sustainability of the organisation when the outcomes of the bid are known.

The balance at the year end in the fund was £nil.

United Utilities Trust Fund

The above fund is restricted to deliver water debt and other poverty related issues within the terms of the contract

The balance at the year end was nil