SHEPWAY CITIZENS ADVICE BUREAU

England & Wales · Charity number 1102964

Details

Status	Registered
Legal form	Charitable company
Company number	05063463
Registered	2004-03-31
Register	View on the Charity Commission register

Contact

Address	Units 4-6 Princes Gate George Lane Folkestone Kent CT20 1RH
Phone	01303661020
Email	josephwardjones@yahoo.co.uk

Activities

Objects: TO PROMOTE ANY CHARITABLE PURPOSE FOR THE BENEFIT OF THE COMMUNITY IN THE SHEPWAY DISTRICT AND SURROUNDING AREAS ("THE AREA OF BENEFIT") BY THE ADVANCEMENT OF EDUCATION, THE PROTECTION AND PRESERVATION OF HEALTH AND THE RELIEF OF POVERTY, SICKNESS AND DISTRESS

Activities: Shepway CAB aims to provide free, confidential, impartial and independent advice and information for the local community, influence on development of social policies and ensure individuals do not suffer through a lack of knowledge or inability to express their needs properly. In addition to general advice specialist advice is provided for welfare benefit, debt provision and housing possession.

Classification

- **How:** Provides Services, Provides Advocacy/advice/information
- **What:** General Charitable Purposes, Disability, The Prevention Or Relief Of Poverty, Accommodation/housing
- **Who:** Children/young People, Elderly/old People, People With Disabilities, The General Public/mankind

Downloaded from opencharities.uk/ew/1102964

Geography

- **Area of benefit:** SHEPWAY, KENT AND SURROUNDING AREAS
- Kent

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	-	-	-	-
2024-03-31	£234,820	£247,861	-	-
2023-03-31	£191,185	£237,235	-	-
2022-03-31	£261,600	£252,576	-	-
2021-03-31	£256,383	£258,061	-	-
2020-03-31	£292,072	£283,813	-	-

Trustees

Name	Role	Appointed
Brian Godfrey Rainsley		2018-10-25
Carol Gillen		2022-12-15
Frank Boland		2019-04-25
NORMAN DOUGLAS OAKES		2014-04-24
Nigel Whitehead		2023-04-27
Vanessa Alison McKay		2021-10-21

Downloaded from opencharities.uk/ew/1102964

SHEPWAY CITIZENS ADVICE BUREAU

England & Wales - Charity number 1102964

Accounts

Registered number: 05063463
Charity number: 1102964

SHEPWAY CITIZENS ADVICE BUREAU

(A company limited by guarantee)

UNAUDITED

TRUSTEES' REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2024

SHEPWAY CITIZENS ADVICE BUREAU
(A company limited by guarantee)

CONTENTS

	Page
Reference and administrative details of the Charity, its Trustees and Directors and advisers	1
Trustees' report	2 - 8
Independent examiner's report	9
Statement of financial activities	10
Balance sheet	11
Notes to the financial statements	12 - 26
The following pages do not form part of the statutory financial statements:	
Detailed Statement of Financial Activities	27

SHEPWAY CITIZENS ADVICE BUREAU

(A company limited by guarantee)

REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITY, ITS TRUSTEES AND DIRECTORS AND ADVISERS
FOR THE YEAR ENDED 31 MARCH 2024

Trustees	N Oakes J Keller A Petrie, Chairman B Rainsley F Boland V Mckay C Gillen N Whitehead (appointed 27 April 2023) M Redmond (appointed 19 October 2023)
Company registered number	05063463
Charity registered number	1102964
Registered office	Units 4-6 Princes Gate George Lane Folkestone Kent CT20 1RH
Company secretary	J Jones
Accountants	Magee Gammon Chartered Accountants Henwood House Henwood Ashford Kent TN24 8DH

SHEPWAY CITIZENS ADVICE BUREAU

(A company limited by guarantee)

TRUSTEES' REPORT
FOR THE YEAR ENDED 31 MARCH 2024

The Trustees present their annual report together with the financial statements of the Charity for the year 1 April 2023 to 31 March 2024. The annual report serves the purposes of both a Trustees' report and a directors' report under company law. The Trustees confirm that the annual report and financial statements of the charitable company comply with the current statutory requirements, the requirements of the charitable company's governing document and the provisions of the Statement of Recommended Practice (SORP) applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) (effective 1 January 2019).

Since the Charity qualifies as small under section 382 of the Companies Act 2006, the strategic report required of medium and large companies under the Companies Act 2006 (Strategic Report and Directors' Report) Regulations 2013 has been omitted.

Objectives and activities

a. Policies and objectives

The Citizens Advice service aims to:
- Provide the advice people need for the problems they face
- Improve the policies and practices that affect people's lives
- Campaign locally and nationally to influence government and organisations to bring about positive change in policies and laws
- Ensure that we respond to the needs of our community

The service provides free, independent, confidential and impartial advice to everyone on their rights and responsibilities. It values diversity, promotes equality and challenges discrimination.

In setting objectives and planning for activities, the Trustees have given due consideration to general guidance published by the Charity Commission relating to public benefit, including the guidance 'Public benefit: running a charity (PB2)'.

b. Our vision

Shepway Citizens Advice is an independent local charity. Our organisation is a mix of paid staff and volunteers, with volunteers being the key to the delivery of our core/generalist service and paid staff delivering supervisory and specialist services. We work to help prevent the problems of inequality of society and ensure that people are able to secure their rights by:
- Providing advice, information and guidance to everyone in Folkestone and Hythe and the surrounding areas in Kent on their rights and responsibilities
- Improving the policies and practices that affect people's lives.

c. Our objectives

To be proactive in:
- Making advice easily accessible
- Providing information, advice and advocacy that is targeted to the needs of the community
- Exercising a responsible influence over local and national policies.

To ensure the service is:
- Meeting the needs of the population of Folkestone & Hythe District
- Independent
- Free of charge
- Confidential
- Impartial
- Easily accessible

Objectives and activities (continued)

d. Social investments

We provide general and specialist advice in the following areas: welfare benefits, debt, housing, employment and immigration. Additionally, we also provide representation and litigation services for housing.

In setting objectives and planning for activities, the Trustees have given due consideration to general guidance published by the Charity Commission relating to public benefit and in particular to its supplementary public benefit guidance.

e. Our aims

We aim to:
- Focus on the needs of the client and the community
- Develop individuals through volunteering and training

In order to assist in preventing:
- Poverty
- Homelessness
- Discrimination
- Unfair treatment

f. Volunteers

The Charity receives help and support in the form of voluntary assistance in advising the public and administering the Charity. Excluding Trustees, who are also Volunteers, 7 volunteers have contributed work valued at an estimated £50,000 to the service during previous years. Following a loss of Volunteers during the pandemic we are slowly building up our volunteer contingent and volunteer work has increased but is still not at pre-pandemic levels. The Charity is therefore continuing to prioritise the recruitment and training of further volunteers in order to return to the level of volunteer work previous to the pandemic.

Achievements and performance

a. Charitable activities

Citizens Advice Shepway dealt with a total of 2,700 clients in 2023/24 helping them to resolve 4,400 issues (2022/23: 2,500 clients and 4,000 issues were also dealt with). 50% of these problems were in relation to debt and welfare benefits, including Universal Credit, with a further 25% of problems relating to housing and employment problems. These problems not only impact on the socio economic wellbeing of individuals but also on the community – so enabling residents to deal with them not only supports individuals, but also supports the financial and social wellbeing of communities. This has been particularly important due to the pandemic and cost of living increases.

b. Investment performance

The Charity does not currently hold any material investments.

Achievements and performance (continued)

c. Internal and external factors

The Charity is only too well aware of the financial pressures experienced by its major funders, and in view of this, has taken active measures to seek additional sources of funding for its services.

Additional resources have been deployed since the balance sheet date to recover outstanding work in progress on the LAA contract, and it remains a priority to continue to ensure recovery of monies from the LAA is maximised to maintain and support cashflow and minimise amounts owed.

Financial review

a. Going concern

After making appropriate enquiries, the Trustees have a reasonable expectation that the Charity has adequate resources to continue in operational existence for the foreseeable future. For this reason, they continue to adopt the going concern basis in preparing the financial statements.

b. Reserves policy

Shepway Citizens Advice is required to ensure that free monies are available in each financial year to meet any reasonably foreseeable contingency. The Charity will maintain a projection of income for at least one year ahead, in accordance with the terms of two of our main sponsors, and will ensure that funding continues to be derived from as wide a variety of sources possible.

In the event of the cessation of one or more funding streams, Shepway Citizens Advice will take the action necessary to ensure the viability of the organisation, and to maintain the provision of a good quality advice service.

Funding for future pay awards has also to be met from reserves as our two main sources of funding, the Folkestone & Hythe District Council grant and the Legal Aid Agency civil contract, are not index linked. In reviewing the potential costs that could arise should a significant reduction in income be incurred, the Trustees have determined that 'free' reserves should be maintained equal to at least 3 months of normal operating expenditure. The Charity is holding 4 months of free reserves (2023: 3 months).

c. Deficit

No funds were in deficit at the balance sheet date.

d. Material investments policy

As required in its Articles, paragraph 3.19, in furtherance of its objectives, and for no other purposes, the Charity has the power to invest any monies not immediately required for its purposes in or upon such investments, securities or property as may be thought fit, subject nevertheless to such conditions and such consents as may for the time being be imposed or required by law.

e. Financial position

Income

Incoming resources in the year were £234,820 (2023: £191,185) an increase on the previous year of £43,635. Major funders: LAA £93,926, Folkestone & Hythe DC £67,800, Trussell Trust £20,549, Rainbow Centre £14,880, UKSPF Projects £20,000 and Citizens Advice £15,000.

Main changes to the previous year were:

	£'000	
Trussell Trust	19	
Citizens Advice	15	
Legal Aid Authority	5	
UKSPF	20	
Access to Justice	-15	Grant concluded
Total	44	

Expenditure

Total expenditure incurred during the year was £247,861 (2023: £237,235), an increase on the previous year of £10,625.

Main changes to the previous year were:

	£'000
Payroll vacancies during year	14.8
Electricity	1.9
Office overheads	-1.8
Other	-1.8
Fixed assets	-1.9
Total	11.2

Reserves

Overall this generated a deficit in the year of £13,041 (2023: a deficit of £46,050). At 31 March 2024, total Reserves were £129,322 which is represented as unrestricted funds.

Structure, governance and management

a. Governing document

The Charity is registered as a charitable company limited by guarantee and was set up by a Memorandum of Association on 4 March 2004 and is a registered charity number 1102964.

b. Methods of appointment or election of Trustees

Trustees, who are also directors of the Company, are recruited via a process which includes an interview with the Chair of the Board. They are then either elected at an AGM or co-opted by the Trustee Board. A separate process agreed by the Trustee Board is followed for election of the Chair.

Structure, governance and management (continued)

c. Organisational structure and decision-making policies

Shepway Citizens Advice is governed by its Trustee Board which is responsible for setting the strategic direction of the organisation and the policy of the Charity. The Trustees carry the ultimate responsibility for the conduct of Shepway Citizens Advice and for ensuring that the Charity satisfies its legal and contractual obligations. Trustees meet as a minimum quarterly and delegate the day-to-day operation of the organisation to senior management.

The Trustee Board annually assesses and reviews it's performance in order to ensure it's effectiveness and achievement of it's objectives.

The Trustee Board is independent from management. A register of members' interests is maintained at the registered office and is available to the public.

d. Policies adopted for the induction and training of Trustees

Newly appointed Trustees are provided with a comprehensive induction to Shepway CAB through the provision of an induction pack, visits to the organisation and access to resources provided by Citizens Advice.

e. Related party relationships

Shepway Citizens Advice is a member of Citizens Advice, the operating name of the National Association of Citizens Advice, which provides a framework for standards of advice and casework management as well as monitoring progress against these standards. Operating policies are independently determined by the Trustee Board of Shepway Citizens Advice in order to fulfil its charitable objectives and comply with the national membership requirements.

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

f. Risk management

The trustees have a duty to identify and review the risks to which the Charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

Shepway Citizens Advice has worked on a Corporate Risk Management exercise. A risk management strategy and risk register are agreed by the Trustee Board. The Trustees recognise that any major risks to which the charity is exposed need to be reviewed and systems put in place to mitigate those risks. To that end, Shepway Citizens Advice is continually monitoring and managing its risk, reviewing the corporate risk register and ensuring action plans are in place to mitigate its key risks. This was particularly the case over the past 2 years when additional risk register addendums and assessments were incorporated into the risk assessment process to continually review and manage the risks associated with the pandemic.

Included in external risks is that of the loss of funding. The effects of this have been minimised by the procedures in place, which have resulted in funding being secured from a variety of sources. The Charity continues to seek to diversify its funding sources. Internal risks are minimised by the implementation of procedures for authorisation of all transactions and projects and to ensure consistent quality of delivery of all operational aspects of the charitable Company. These procedures are periodically reviewed to ensure that they still meet the needs of the Charity.

Structure, governance and management (continued)

g. Data Protection – Statement of internal control

The local Citizens Advice trustee board oversee the information security of all personal information of our clients, staff, funders and strategic partners that is processed. The local Citizens Advice hold joint responsibility for client data that is held in our case management system, with the national Citizens Advice Service. An information assurance management team exists to ensure the confidentiality, integrity and availability of all personal and sensitive data is maintained to a level which is compliant with the requirements the General Data Protection Regulation and Data Protection Act 2018.

Plans for future periods

Future Developments

Future developments are largely governed by our Annual Reviews of our client and community profiles and our Community Advice Needs Analysis in order to ensure that any developments are relevant to the environment in which we work.

Working with others

We will regularly assess opportunities for working in partnership with other organisations, including pursuing joint funding.

Multi Channel

We continue to work to increase the channels through which clients can access our service and though drop in services have remained suspended, pre booked face to face appointments have been resumed in order to ensure that those who need them can access them. We will also continue to work to:
• Increase telephone access to local residents through continuing to deliver a local telephone advice service as well as contributing to the delivery of the Citizens Advice national adviceline.
• Extend our on-line presence and access through our Facebook page and our website and continue to provide email advice.

Outreach services

Our commitment to developing outreach services in the Marsh area continues but this has not been possible to achieve due to, so far, being unable to secure the necessary funding to support any such initiative. However, our Foodbank Advice Service now means that we regularly attend the Foodbank in Lydd on the Marsh and in other areas of the Folkestone and Hythe district. We also provide advice by telephone and email to people living in these rurally isolated areas and prioritise appointments for people coming from the Marsh area.

Other services / development areas

Other service areas that we will aim to look at over the next three years will include:

Emerging needs
We will proactively monitor and assess emerging needs in order to ensure we respond and change to provide services that are relevant and focused on the needs of the people of Folkestone and Hythe and the surrounding areas.

Maintaining and increasing access to our services
We will do this by continuing to prioritise the recruitment and training of volunteers into the service.

Plans for future periods (continued)

Communications
We have worked to increase the quality and quantity of our external communications so that we can publicise legislative and policy changes in order to ensure we increase the number of people that we can reach and that we increase our profile in the community. We now have volunteers supporting this and have developed press contacts within the local media.

Members' liability

The Members of the Charity guarantee to contribute an amount not exceeding £1 to the assets of the Charity in the event of winding up.

Statement of Trustees' responsibilities

The Trustees (who are also the directors of the Charity for the purposes of company law) are responsible for preparing the Trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the Trustees to prepare financial statements for each financial period. Under company law, the Trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the Charity and of its incoming resources and application of resources, including its income and expenditure, for that period. In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles of the Charities SORP (FRS 102);
- make judgements and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards (FRS 102) have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Charity will continue in business.

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

Approved by order of the members of the board of Trustees on 25 July 2024 and signed on their behalf by:



A Petrie
(Chair of Trustees)

SHEPWAY CITIZENS ADVICE BUREAU

(A company limited by guarantee)

INDEPENDENT EXAMINER'S REPORT FOR THE YEAR ENDED 31 MARCH 2024

Independent examiner's report to the Trustees of Shepway Citizens Advice Bureau ('the Charity')

I report to the charity Trustees on my examination of the accounts of the Charity for the year ended 31 March 2024.

Responsibilities and basis of report

As the Trustees of the Charity (and 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 Charity 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 the Charity's accounts 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

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 Charity 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.

This report is made solely to the Charity's Trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. My work has been undertaken so that I might state to the Charity's Trustees those matters I am required to state to them in an independent examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the Charity and the Charity's Trustees as a body, for my work or for this report.

Signed:  Dated: 25 July 2024

Roland Parry FCA

Magee Gammon, Chartered Accountants, Henwood House, Henwood, Ashford, Kent, TN24 8DH

SHEPWAY CITIZENS ADVICE BUREAU

(A company limited by guarantee)

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

	Note	Unrestricted funds 2024 £	Restricted funds 2024 £	Total funds 2024 £	*Total funds 2023 £*
Income from:					
Donations and legacies	3	**2,220**	**-**	**2,220**	*2,669*
Charitable activities	4	**161,726**	**68,881**	**230,607**	*187,055*
Investments	5	**1,993**	**-**	**1,993**	*1,461*
Total income		**165,939**	**68,881**	**234,820**	*191,185*
Expenditure on:					
Charitable activities	6	**197,432**	**50,429**	**247,861**	*237,235*
Total expenditure		**197,432**	**50,429**	**247,861**	*237,235*
Net movement in funds		**(31,493)**	**18,452**	**(13,041)**	*(46,050)*
Reconciliation of funds:					
Total funds brought forward		**142,363**	**-**	**142,363**	*188,413*
Net movement in funds		**(31,493)**	**18,452**	**(13,041)**	*(46,050)*
Total funds carried forward		**110,870**	**18,452**	**129,322**	*142,363*

The Statement of financial activities includes all gains and losses recognised in the year.

The notes on pages 12 to 26 form part of these financial statements.

SHEPWAY CITIZENS ADVICE BUREAU

(A company limited by guarantee)
REGISTERED NUMBER: 05063463

BALANCE SHEET
AS AT 31 MARCH 2024

	Note		2024 £		*2023 £*
Fixed assets					
Tangible assets	11		**1,038**		*1,101*
Current assets					
Debtors	12	**105,482**		*71,540*	
Cash at bank and in hand		**32,081**		*94,436*	
		137,563		*165,976*	
Creditors: amounts falling due within one year	13	**(9,279)**		*(24,714)*	
Net current assets			**128,284**		*141,262*
Total net assets			**129,322**		*142,363*
Charity funds					
Restricted funds	15		**18,452**		-
Unrestricted funds	15		**110,870**		*142,363*
Total funds			**129,322**		*142,363*

The Charity was entitled to exemption from audit under section 477 of the Companies Act 2006.

The members have not required the company to obtain an audit for the year in question in accordance with section 476 of Companies Act 2006.

The Trustees acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and preparation of financial statements.

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

The financial statements were approved and authorised for issue by the Trustees on 25 July 2024 and signed on their behalf by:

A Petrie
(Chair of Trustees)

N Oakes

The notes on pages 12 to 26 form part of these financial statements.

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

1. General information

Shepway Citizens Advice Bureau is a private company limited by guarantee. The company registration number is 05063463 and the registered office is Units 4-6 Princes Gate, George Lane, Folkestone, Kent, England, CT20 1RH.

2. Accounting policies

2.1 Basis of preparation of financial statements

The financial statements 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 2015), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Shepway Citizens Advice Bureau meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

2.2 Income

All income is recognised once the Charity has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

For legacies, entitlement is taken as the earlier of the date on which either: the company is aware that probate has been granted, the estate has been finalised and notification has been made by the executor(s) to the Trust that a distribution will be made, or when a distribution is received from the estate. Receipt of a legacy, in whole or in part, is only considered probable when the amount can be measured reliably and the company has been notified of the executor's intention to make a distribution. Where legacies have been notified to the company, or the company is aware of the granting of probate, and the criteria for income recognition have not been met, then the legacy is treated as a contingent asset and disclosed if material.

Donated services or facilities are recognised when the company has control over the item, any conditions associated with the donated item have been met, the receipt of economic benefit from the use of the company of the item is probable and that economic benefit can be measured reliably. In accordance with the Charities SORP (FRS 102), the general volunteer time is not recognised and refer to the Trustees' Report for more information about their contribution.

On receipt, donated professional services and facilities are recognised on the basis of the value of the gift to the Charity which is the amount it would have been willing to pay to obtain services or facilities of equivalent economic benefit on the open market; a corresponding amount is then recognised in expenditure in the period of receipt.

Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Income tax recoverable in relation to investment income is recognised at the time the investment income is receivable.

2. Accounting policies (continued)

2.3 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, 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 classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use.

Costs of generating funds are costs incurred in attracting voluntary income, and those incurred in trading activities that raise funds.

Charitable activities and Governance costs are costs incurred on the company's operations, including support costs and costs relating to the governance of the company apportioned to charitable activities.

All expenditure is inclusive of irrecoverable VAT.

2.4 Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the Charity; this is normally upon notification of the interest paid or payable by the institution with whom the funds are deposited.

2.5 Taxation

The Charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the Charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

2.6 Tangible fixed assets and depreciation

Tangible fixed assets costing £500 or more are capitalised.

A review for impairment of a fixed asset is carried out if events or changes in circumstances indicate that the carrying value of any fixed asset may not be recoverable. Shortfalls between the carrying value of fixed assets and their recoverable amounts are recognised as impairments. Impairment losses are recognised in the Statement of Financial Activities incorporating the Income and Expenditure Account.

Tangible fixed assets are carried at cost, net of depreciation and any provision for impairment. Depreciation is provided at rates calculated to write off the cost of fixed assets, less their estimated residual value, over their expected useful lives on the following bases:

Property improvements	- 20% straight line basis
Plant and machinery	- 33% and 20% straight line basis

2. Accounting policies (continued)

2.7 Debtors

Trade and other debtors are recognised at the settlement amount after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

2.8 Cash at bank and in hand

Cash at bank and in hand includes cash and short-term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

2.9 Liabilities and provisions

Liabilities are recognised when there is an obligation at the balance sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably.

Liabilities are recognised at the amount that the Charity anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide.

Provisions are measured at the best estimate of the amounts required to settle the obligation. Where the effect of the time value of money is material, the provision is based on the present value of those amounts, discounted at the pre-tax discount rate that reflects the risks specific to the liability. The unwinding of the discount is recognised within interest payable and similar charges.

2.10 Financial instruments

The Charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

2.11 Operating leases

Rentals paid under operating leases are charged to the statement of financial activities on a straight line basis over the lease term.

Benefits received and receivable as an incentive to sign an operating lease are recognised on a straight line basis over the period until the date the rent is expected to be adjusted to the prevailing market rate.

2. Accounting policies (continued)

2.12 Pensions

The Charity operates a defined contribution pension scheme and the pension charge represents the amounts payable by the Charity to the fund in respect of the year.

2.13 Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the Charity and which have not been designated for other purposes.

Designated funds comprise unrestricted funds that have been set aside by the Trustees for particular purposes. The aim and use of each designated fund is set out in the notes to the financial statements.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the Charity for particular purposes. The costs of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

2.14 Irrecoverable VAT

The Bureau recovers VAT in accordance with an agreed partial exemption method.

3. Income from donations and legacies

	Unrestricted funds 2024 £	Total funds 2024 £	*Total funds 2023 £*
Donations	2,220	**2,220**	*2,669*
Total 2023	*2,669*	*2,669*	

4. Income from charitable activities

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total funds 2024 £	*Total funds 2023 £*
Community Advice & Information	161,726	68,881	**230,607**	*187,055*
Total 2023	*157,585*	*29,470*	*187,055*	

5. Investment income

	Unrestricted funds 2024 £	Total funds 2024 £	*Total funds 2023 £*
Deposit account interest	1,993	**1,993**	*1,461*
Total 2023	*1,461*	*1,461*	

6. Analysis of expenditure on charitable activities

Summary by fund type

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £	*Total 2023 £*
Charitable Activities	195,218	50,429	**245,647**	*235,202*
Expenditure on generating voluntary income	2,214	-	**2,214**	*2,033*
Total 2024	197,432	50,429	**247,861**	*237,235*
Total 2023	*187,627*	*49,608*	*237,235*	

Summary by expenditure type

	Staff costs 2024 £	Depreciation 2024 £	Other costs 2024 £	Total 2024 £	*Total 2023 £*
Charitable Activities	190,396	903	54,348	**245,647**	*235,202*
Expenditure on generating voluntary income	2,214	-	-	**2,214**	*2,033*
Total 2024	192,610	903	54,348	**247,861**	*237,235*
Total 2023	*176,935*	*3,032*	*57,268*	*237,235*	

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

7. Analysis of expenditure by activities

	Activities undertaken directly 2024 £	Total funds 2024 £	*Total funds 2023 £*
Charitable Activities	245,647	**245,647**	*235,202*
Expenditure on generating voluntary income	2,214	**2,214**	*2,033*
Total 2024	247,861	**247,861**	*237,235*
Total 2023	*237,235*	*237,235*	

Analysis of direct costs

	Charitable Activities 2024 £	Voluntary Income 2024 £	Total funds 2024 £	*Total funds 2023 £*
Staff costs	188,779	2,214	**190,993**	*175,448*
Depreciation	903	-	**903**	*3,032*
Community Advice & Information	52,248	-	**52,248**	*55,418*
Governance costs	3,717	-	**3,717**	*3,337*
Total 2024	245,647	2,214	**247,861**	*237,235*
Total 2023	*235,202*	*2,033*	*237,235*	

8. Independent examiner's remuneration

The independent examiner's remuneration amounts to an independent examiner fee of £2,100 (*2023 - £1,850*).

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

9. Staff costs

	2024 £	2023 £
Wages and salaries	**181,112**	*166,051*
Social security costs	**8,233**	*8,297*
Other pension costs	**3,265**	*2,587*
	192,610	*176,935*

The average number of persons employed by the Charity during the year was as follows:

	2024 No.	2023 No.
Charitable activities	**10**	*8*

The average headcount expressed as full-time equivalents was:

	2024 No.	2023 No.
Charitable activities	**6**	*6*

No employee received remuneration amounting to more than £60,000 in either year.

10. Trustees' remuneration and expenses

During the year, no Trustees received any remuneration or other benefits *(2023 - £NIL)*.

During the year ended 31 March 2024, no Trustee expenses have been incurred *(2023 - £NIL)*.

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

11. Tangible fixed assets

	Property Improvements £	Plant and machinery £	Total £
Cost or valuation			
At 1 April 2023	**34,009**	**84,741**	**118,750**
Additions	**-**	**840**	**840**
At 31 March 2024	**34,009**	**85,581**	**119,590**
Depreciation			
At 1 April 2023	**34,009**	**83,640**	**117,649**
Charge for the year	**-**	**903**	**903**
At 31 March 2024	**34,009**	**84,543**	**118,552**
Net book value			
At 31 March 2024	**-**	**1,038**	**1,038**
At 31 March 2023	*-*	*1,101*	*1,101*

12. Debtors

	2024 £	*2023 £*
Due within one year		
Prepayments and accrued income	**105,482**	*71,540*

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

13. Creditors: Amounts falling due within one year

	2024 £	2023 £
Other taxation and social security	**5,179**	*6,564*
Other creditors	**2,000**	*1,300*
Accruals and deferred income	**2,100**	*16,850*
	9,279	*24,714*

14. Financial instruments

	2024 £	2023 £
Financial assets		
Financial assets measured at fair value through income and expenditure	**32,081**	*94,436*

Financial assets measured at fair value through income and expenditure comprise cash and bank balances.

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

15. Statement of funds

Statement of funds - current year

	Balance at 1 April 2023 £	Income £	Expenditure £	Balance at 31 March 2024 £
Unrestricted funds				
Designated funds				
Designated Property Maintenance Fund	16,395	-	(903)	15,492
Designated Legal Services Fund	57,848	93,926	(126,708)	25,066
	74,243	93,926	(127,611)	40,558
General funds				
General Funds	68,120	72,013	(69,821)	70,312
Total Unrestricted funds	142,363	165,939	(197,432)	110,870
Restricted funds				
Trussell Trust	-	20,549	(20,549)	-
Rainbow Centre - money matters	-	13,332	(13,332)	-
Citizens Advice	-	15,000	(15,000)	-
UKSPF	-	20,000	(1,548)	18,452
	-	68,881	(50,429)	18,452
Total of funds	142,363	234,820	(247,861)	129,322

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

15. Statement of funds (continued)

Statement of funds - prior year

	Balance at 1 April 2022 £	*Income* £	*Expenditure* £	*Transfers in/out* £	*Balance at 31 March 2023* £
Unrestricted funds					
Designated funds					
Designated Property Maintenance Fund	*19,427*	-	*(3,032)*	-	*16,395*
Designated Legal Services Fund	*73,265*	*89,785*	*(105,202)*	-	*57,848*
	92,692	*89,785*	*(108,234)*	-	*74,243*
General funds					
General Funds	*76,315*	*71,930*	*(79,393)*	*(732)*	*68,120*
Total Unrestricted funds	*169,007*	*161,715*	*(187,627)*	*(732)*	*142,363*
Restricted funds					
Community Justice Fund	*14,406*	*14,670*	*(29,076)*	-	-
Folkestone & Hythe DC Covid Support	*5,000*	-	*(5,000)*	-	-
Trussell Trust	-	*1,924*	*(1,924)*	-	-
Rainbow Centre - money matters	-	*12,876*	*(13,608)*	*732*	-
	19,406	*29,470*	*(49,608)*	*732*	-
Total of funds	*188,413*	*191,185*	*(237,235)*	-	*142,363*

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

16. Summary of funds

Summary of funds - current year

	Balance at 1 April 2023 £	Income £	Expenditure £	Balance at 31 March 2024 £
Designated funds	**74,243**	**93,926**	**(127,611)**	**40,558**
General funds	**68,120**	**72,013**	**(69,821)**	**70,312**
Restricted funds	**-**	**68,881**	**(50,429)**	**18,452**
	142,363	**234,820**	**(247,861)**	**129,322**

Summary of funds - prior year

	Balance at 1 April 2022 £	*Income £*	*Expenditure £*	*Transfers in/out £*	*Balance at 31 March 2023 £*
Designated funds	*92,692*	*89,785*	*(108,234)*	*-*	*74,243*
General funds	*76,315*	*71,930*	*(79,393)*	*(732)*	*68,120*
Restricted funds	*19,406*	*29,470*	*(49,608)*	*732*	*-*
	188,413	*191,185*	*(237,235)*	*-*	*142,363*

17. Analysis of net assets between funds

Analysis of net assets between funds - current period

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total funds 2024 £
Tangible fixed assets	1,038	-	**1,038**
Current assets	119,111	18,452	**137,563**
Creditors due within one year	(9,279)	-	**(9,279)**
Total	110,870	18,452	**129,322**

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

17. Analysis of net assets between funds (continued)

Analysis of net assets between funds - prior period

	Unrestricted funds 2023 £	*Total funds 2023 £*
Tangible fixed assets	*1,101*	*1,101*
Current assets	*165,976*	*165,976*
Creditors due within one year	*(24,714)*	*(24,714)*
Total	*142,363*	*142,363*

18. Pension commitments

The company operates a defined contribution pension scheme. The assets of the scheme are held separately from those of the company in an independently administered fund. The pension cost charge represents contributions payable by the company to the fund and amounted to £3,265 (2023: £2,587). Contributions totalling £Nil (2023: £Nil) were payable to the fund at the balance sheet date and are included in creditors.

19. Operating lease commitments

At 31 March 2024 the Charity had commitments to make future minimum lease payments under non-cancellable operating leases as follows:

	2024 £	*2023 £*
Not later than 1 year	**13,913**	*13,913*
Later than 1 year and not later than 5 years	**22,028**	*35,940*
	35,941	*49,853*

20. Related party transactions

Shepway Citizens Advice Bureau is a member of the National Association of Citizens Advice Bureaux ('Citizens Advice').

	2024 £	2023 £
Professional services, including membership fees	2,290	2,613
Publications	107	218
Insurance	642	1,100
	3,039	3,931

21. Controlling party

The Trustees are the ultimate controlling parties.

22. Purposes of designated funds

Property Maintenance Fund
Designated by the Trustees for the purposes of major maintenance and refurbishment of the charity premises which is not provided for through core funding.

Legal Services Fund
Designated by the Trustees for the purpose of Housing Staff personnel and overhead costs relating to work undertaken to meet our Legal Aid agency contract.

23. Purposes of restricted funds

Folkestone and Hythe District Council - UKSPF Grant
This grant has been provided to support a resource which provides advice and support in relation to linking community hubs and their activities. The funding amount provided is £20,000.

Citizens Advice
The purpose of the project is to enable local offices to support or increase direct service delivery capacity, to help through the cost-of-living crisis. The use of the funding is to continue to employ a paid Training Supervisor to continue to recruit and train volunteers.

Trussell Trust - Shepway Foodbank Partnership
This is a new project funded by the Trussell Trust and working with Shepway Foodbank to provide an income maximisation service to Foodbank users. The funding is for £24,391 per year and funds a part time Adviser to deliver Benefits and Debt advice to assist people in maximising their incomes, managing their money and reduce their reliance on Foodbank provision. The funding has been awarded from March 2022 for up to 3 years.

Rainbow Centre - Money Matters
This is a restricted project originally funded by the Folkestone Rotary Club, which handed over the project to the Folkestone Rainbow Centre to fund and administer in the latter part of 2021. The partnership agreement is for funding to be £1,073 per month to provide Money Advice Services via employment of a part time Money Adviser.

SHEPWAY CITIZENS ADVICE BUREAU
(A Company Limited by Guarantee)

DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MARCH 2024

	2024	2023
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	2,220	2,669
Investment income		
Deposit account interest	1,993	1,461
Charitable activities		
Folkestone and Hythe District Council	67,800	67,800
Legal Aid Agency	93,926	89,785
UKSPF	20,000	-
Citizens Advice	15,000	-
Money Matters	13,332	12,876
Community Justice Fund	-	14,670
Trussel Trust	20,549	1,924
	230,607	187,055
Total incoming resources	234,820	191,185
EXPENDITURE		
Raising donations and legacies		
Wages	2,081	1,908
Social security	95	95
Pensions	38	30
	2,214	2,033
Charitable activities		
Wages	177,510	162,749
Social security	8,069	8,132
Pensions	3,200	2,535
Rent, rates and insurance	18,205	18,805
Light and heat	6,750	4,860
Telephone	4,580	5,274
Postage and stationery	5,531	5,375
Sundries	3,259	5,192
Training	221	1,073
Travel	1,192	1,551
Cleaning, repairs and maintenance	3,675	3,552
Computer and equipment	5,749	5,930
Publications	78	628
Legal fees	3,008	3,177
Depreciation of fixed assets	903	3,032
	241,930	231,865
Support Costs		
Governance Costs		
Wages	1,521	1,395
Social security	69	70
Pensions	27	22
Independent examiner's remuneration	2,100	1,850
	3,717	3,337
Total resources expended	247,861	237,235
Net income	(13,041)	(46,050)

This page does not form part of the statutory financial statements

SHEPWAY CITIZENS ADVICE BUREAU

England & Wales - Charity number 1102964

Accounts

Registered number: 05063463
Charity number: 1102964

SHEPWAY CITIZENS ADVICE BUREAU

(A company limited by guarantee)

UNAUDITED

TRUSTEES' REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2023

SHEPWAY CITIZENS ADVICE BUREAU

(A company limited by guarantee)

CONTENTS

	Page
Reference and administrative details of the Charity, its Trustees and Directors and advisers	1
Trustees' report	2 - 8
Independent examiner's report	9
Statement of financial activities	10
Balance sheet	11
Notes to the financial statements	12 - 26
The following pages do not form part of the statutory financial statements:	
Detailed Statement of Financial Activities	27

SHEPWAY CITIZENS ADVICE BUREAU

(A company limited by guarantee)

REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITY, ITS TRUSTEES AND DIRECTORS AND ADVISERS
FOR THE YEAR ENDED 31 MARCH 2023

Trustees	N Oakes J Keller A Petrie, Chairman B Rainsley F Boland M Redmond (resigned 3 November 2022) V Mckay C Gillen (appointed 15 December 2022) N Whitehead (appointed 27 April 2023) R Griffiths (resigned 14 June 2022)
Company registered number	05063463
Charity registered number	1102964
Registered office	Units 4-6 Princes Gate George Lane Folkestone Kent CT20 1RH
Company secretary	J Jones
Accountants	Magee Gammon Chartered Accountants Henwood House Henwood Ashford Kent TN24 8DH

SHEPWAY CITIZENS ADVICE BUREAU

(A company limited by guarantee)

TRUSTEES' REPORT
FOR THE YEAR ENDED 31 MARCH 2023

The Trustees present their annual report together with the financial statements of the Charity for the year 1 April 2022 to 31 March 2023. The annual report serves the purposes of both a Trustees' report and a directors' report under company law. The Trustees confirm that the annual report and financial statements of the charitable company comply with the current statutory requirements, the requirements of the charitable company's governing document and the provisions of the Statement of Recommended Practice (SORP) applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) (effective 1 January 2019).

Since the Charity qualifies as small under section 382 of the Companies Act 2006, the strategic report required of medium and large companies under the Companies Act 2006 (Strategic Report and Directors' Report) Regulations 2013 has been omitted.

Objectives and activities

a. Policies and objectives

The Citizens Advice service aims to:
- Provide the advice people need for the problems they face
- Improve the policies and practices that affect people's lives
- Campaign locally and nationally to influence government and organisations to bring about positive change in policies and laws
- Ensure that we respond to the needs of our community

The service provides free, independent, confidential and impartial advice to everyone on their rights and responsibilities. It values diversity, promotes equality and challenges discrimination.

In setting objectives and planning for activities, the Trustees have given due consideration to general guidance published by the Charity Commission relating to public benefit, including the guidance 'Public benefit: running a charity (PB2)'.

b. Our vision

Shepway Citizens Advice is an independent local charity. Our organisation is a mix of paid staff and volunteers, with volunteers being the key to the delivery of our core/generalist service and paid staff delivering supervisory and specialist services. We work to help prevent the problems of inequality of society and ensure that people are able to secure their rights by:
- Providing advice, information and guidance to everyone in Folkestone and Hythe and the surrounding areas in Kent on their rights and responsibilities
- Improving the policies and practices that affect people's lives.

c. Our objectives

To be proactive in:
- Making advice easily accessible
- Providing information, advice and advocacy that is targeted to the needs of the community
- Exercising a responsible influence over local and national policies.

To ensure the service is:
- Meeting the needs of the population of Folkestone & Hythe District
- Independent
- Free of charge
- Confidential
- Impartial
- Easily accessible

TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2023

Objectives and activities (continued)

d. Social investments

We provide general and specialist advice in the following areas: welfare benefits, debt, housing, employment and immigration. Additionally, we also provide court desk and litigation services for housing.

In setting objectives and planning for activities, the Trustees have given due consideration to general guidance published by the Charity Commission relating to public benefit and in particular to its supplementary public benefit guidance.

e. Our aims

We aim to:
- Focus on the needs of the client and the community
- Develop individuals through volunteering and training

In order to assist in preventing:
- Poverty
- Homelessness
- Discrimination
- Unfair treatment

f. Volunteers

The Charity receives help and support in the form of voluntary assistance in advising the public and administering the Charity. Excluding Trustees, who are also Volunteers, 15 volunteers have contributed work valued at an estimated £100,000 to the service during previous years. Following a loss of Volunteers during the pandemic we are slowly building up our volunteer contingent and volunteer work has increased but is still not at pre-pandemic levels. The Charity is therefore continuing to prioritise the recruitment and training of further volunteers in order to return to the level of volunteer work previous to the pandemic.

Achievements and performance

a. Charitable activities

Citizens Advice Shepway dealt with a total of 2,500 clients in 2022/23 helping them to resolve 4,000 issues (2021/22: 2,500 clients and 4,000 issues were also dealt with). 50% of these problems were in relation to debt and welfare benefits, including Universal Credit, with a further 24% of problems relating to housing and employment problems. These problems not only impact on the socio economic wellbeing of individuals but also on the community – so enabling residents to deal with them not only supports individuals, but also supports the financial and social wellbeing of communities. This has been particularly important due to the pandemic and cost of living increases.

b. Investment performance

The Charity does not currently hold any material investments.

Achievements and performance (continued)

c. Internal and external factors

The Charity is only too well aware of the financial pressures experienced by its major funders, and in view of this, has taken active measures to seek additional sources of funding for its services.

Additional resources have been deployed since the balance sheet date to recover outstanding work in progress on the LAA contract, and it remains a priority to continue to ensure recovery of monies from the LAA is maximised to maintain and support cashflow and minimise amounts owed.

Financial review

a. Going concern

After making appropriate enquiries, the Trustees have a reasonable expectation that the Charity has adequate resources to continue in operational existence for the foreseeable future. For this reason, they continue to adopt the going concern basis in preparing the financial statements.

b. Reserves policy

Shepway Citizens Advice is required to ensure that free monies are available in each financial year to meet any reasonably foreseeable contingency. The Charity will maintain a projection of income for at least one year ahead, in accordance with the terms of two of our main sponsors, and will ensure that funding continues to be derived from as wide a variety of sources possible.

In the event of the cessation of one or more funding streams, Shepway Citizens Advice will take the action necessary to ensure the viability of the organisation, and to maintain the provision of a good quality advice service.

Funding for future pay awards has also to be met from reserves as our two main sources of funding, the Folkestone & Hythe District Council grant and the Legal Aid Agency civil contract, are not index linked. In reviewing the potential costs that could arise should a significant reduction in income be incurred, the Trustees have determined that 'free' reserves should be maintained equal to at least 3 months of normal operating expenditure. The reasons for holding particular reserves are outlined in notes 22 and 23.

c. Deficit

No funds were in deficit at the balance sheet date.

d. Material investments policy

As required in its Articles, paragraph 3.19, in furtherance of its objectives, and for no other purposes, the Charity has the power to invest any monies not immediately required for its purposes in or upon such investments, securities or property as may be thought fit, subject nevertheless to such conditions and such consents as may for the time being be imposed or required by law.

e. Financial position

Income
Incoming resources in the year were £191,185 (2022: £261,600), a decrease on the previous year of £70,415. Major funders were: Legal Aid Agency £89,785, Access to Justice £14,672, Folkestone & Hythe District Council £67,800 and Rainbow Centre £12,876 .

Main changes to the previous year were:

	£'000	
Access to Justice	-27	Reduced funding support post-Covid
Help To Claim	-42	Grant concluded
Total	-69	

Expenditure
Total expenditure incurred during the year was £237,235 (2022: £252,576), a decrease on the previous year of £15,341.

Main changes to the previous year were:

	£'000
Payroll vacancies during year	-16
Total	-16

Reserves
Overall this generated a deficit in the year of £46,050 (2022: a surplus of £9,024). At 31 March 2023, total Reserves were £142,363, which represent unrestricted funds.

f. Covid19

Even though the impact and consequences of the Pandemic greatly reduced during this last financial year our ways of working in relation to service delivery continued to be largely via telephone and email. Face to face appointments have slowly increased and we intend to return to also providing drop in services as soon as practicable.

The changes caused by the pandemic has meant a reduction in LAA income over the past 2 years. This reduction has again been mitigated by a further grant from the Community Justice Foundation provided to support the continued delivery of our specialist Housing services.

Structure, governance and management

a. Governing document

The Charity is registered as a charitable company limited by guarantee and was set up by a Memorandum of Association on 4 March 2004 and is a registered charity number 1102964.

b. Methods of appointment or election of Trustees

Trustees, who are also directors of the Company, are recruited via a process which includes an interview with the Chair of the Board. They are then either elected at an AGM or co-opted by the Trustee Board. A separate process agreed by the Trustee Board is followed for election of the Chair.

Structure, governance and management (continued)

c. Organisational structure and decision-making policies

Shepway Citizens Advice is governed by its Trustee Board which is responsible for setting the strategic direction of the organisation and the policy of the Charity. The Trustees carry the ultimate responsibility for the conduct of Shepway Citizens Advice and for ensuring that the Charity satisfies its legal and contractual obligations. Trustees meet as a minimum quarterly and delegate the day-to-day operation of the organisation to senior management.

The Trustee Board annually assesses and reviews it's performance in order to ensure it's effectiveness and achievement of it's objectives.

The Trustee Board is independent from management. A register of members' interests is maintained at the registered office and is available to the public.

d. Policies adopted for the induction and training of Trustees

Newly appointed Trustees are provided with a comprehensive induction to Shepway CAB through the provision of an induction pack, visits to the organisation and access to resources provided by Citizens Advice.

e. Related party relationships

Shepway Citizens Advice is a member of Citizens Advice, the operating name of the National Association of Citizens Advice, which provides a framework for standards of advice and casework management as well as monitoring progress against these standards. Operating policies are independently determined by the Trustee Board of Shepway Citizens Advice in order to fulfil its charitable objectives and comply with the national membership requirements.

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

f. Risk management

The trustees have a duty to identify and review the risks to which the Charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

Shepway Citizens Advice has worked on a Corporate Risk Management exercise. A risk management strategy and risk register are agreed by the Trustee Board. The Trustees recognise that any major risks to which the charity is exposed need to be reviewed and systems put in place to mitigate those risks. To that end, Shepway Citizens Advice is continually monitoring and managing its risk, reviewing the corporate risk register and ensuring action plans are in place to mitigate its key risks. This was particularly the case over the past 2 years when additional risk register addendums and assessments were incorporated into the risk assessment process to continually review and manage the risks associated with the pandemic.

Included in external risks is that of the loss of funding. The effects of this have been minimised by the procedures in place, which have resulted in funding being secured from a variety of sources. The Charity continues to seek to diversify its funding sources. Internal risks are minimised by the implementation of procedures for authorisation of all transactions and projects and to ensure consistent quality of delivery of all operational aspects of the charitable Company. These procedures are periodically reviewed to ensure that they still meet the needs of the Charity.

Structure, governance and management (continued)

g. Data Protection – Statement of internal control

The local Citizens Advice trustee board oversee the information security of all personal information of our clients, staff, funders and strategic partners that is processed. The local Citizens Advice hold joint responsibility for client data that is held in our case management system, with the national Citizens Advice Service. An information assurance management team exists to ensure the confidentiality, integrity and availability of all personal and sensitive data is maintained to a level which is compliant with the requirements the General Data Protection Regulation and Data Protection Act 2018.

Plans for future periods

Future Developments

Future developments are largely governed by our Annual Reviews of our client and community profiles and our Community Advice Needs Analysis in order to ensure that any developments are relevant to the environment in which we work.

Working with others

We will regularly assess opportunities for working in partnership with other organisations, including pursuing joint funding.

Multi Channel

We continue to work to increase the channels through which clients can access our service and though drop in services have remained suspended, pre booked face to face appointments have been resumed in order to ensure that those who need them can access them. We will also continue to work to:
• Increase telephone access to local residents through continuing to deliver a local telephone advice service as well as contributing to the delivery of the Citizens Advice national adviceline.
• Extend our on-line presence and access through our Facebook page and our website and continue to provide email advice.

Outreach services

Our commitment to developing outreach services in the Marsh area continues but this has not been possible to achieve due to, so far, being unable to secure the necessary funding to support any such initiative. In the meantime, we provide advice by telephone and email to people living in these rurally isolated areas and prioritise appointments for people coming from the Marsh area.

Other services / development areas

Other service areas that we will aim to look at over the next three years will include:

Emerging needs
We will proactively monitor and assess emerging needs in order to ensure we respond and change to provide services that are relevant and focused on the needs of the people of Folkestone and Hythe and the surrounding areas.

Maintaining and increasing access to our services
We will do this by continuing to prioritise the recruitment and training of volunteers into the service.

Plans for future periods (continued)

Communications
We have worked to increase the quality and quantity of our external communications so that we can publicise legislative and policy changes in order to ensure we increase the number of people that we can reach and that we increase our profile in the community. We now have volunteers supporting this and have developed press contacts within the local media.

Members' liability

The Members of the Charity guarantee to contribute an amount not exceeding £1 to the assets of the Charity in the event of winding up.

Statement of Trustees' responsibilities

The Trustees (who are also the directors of the Charity for the purposes of company law) are responsible for preparing the Trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the Trustees to prepare financial statements for each financial period. Under company law, the Trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the Charity and of its incoming resources and application of resources, including its income and expenditure, for that period. In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles of the Charities SORP (FRS 102);
- make judgements and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards (FRS 102) have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Charity will continue in business.

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

Approved by order of the members of the board of Trustees on 28 July 2023 and signed on their behalf by:

A Petrie
(Chair of Trustees)

SHEPWAY CITIZENS ADVICE BUREAU

(A company limited by guarantee)

INDEPENDENT EXAMINER'S REPORT FOR THE YEAR ENDED 31 MARCH 2023

Independent examiner's report to the Trustees of Shepway Citizens Advice Bureau ('the Charity')

I report to the charity Trustees on my examination of the accounts of the Charity for the year ended 31 March 2023.

Responsibilities and basis of report

As the Trustees of the Charity (and 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 Charity 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 the Charity's accounts 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

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 Charity 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.

This report is made solely to the Charity's Trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. My work has been undertaken so that I might state to the Charity's Trustees those matters I am required to state to them in an independent examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the Charity and the Charity's Trustees as a body, for my work or for this report.

Signed:  Dated: 28 July 2023

Roland Parry FCA

Magee Gammon, Chartered Accountants, Henwood House, Henwood, Ashford, Kent, TN24 8DH

SHEPWAY CITIZENS ADVICE BUREAU

(A company limited by guarantee)

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

	Note	Unrestricted funds 2023 £	Restricted funds 2023 £	Total funds 2023 £	*Total funds 2022 £*
Income from:					
Donations and legacies	3	**2,669**	**-**	**2,669**	*105*
Charitable activities	4	**157,585**	**29,470**	**187,055**	*260,982*
Investments	5	**1,461**	**-**	**1,461**	*513*
Total income		**161,715**	**29,470**	**191,185**	*261,600*
Expenditure on:					
Charitable activities	6	**187,627**	**49,608**	**237,235**	*252,576*
Total expenditure		**187,627**	**49,608**	**237,235**	*252,576*
Net (expenditure)/income		**(25,912)**	**(20,138)**	**(46,050)**	*9,024*
Transfers between funds	15	**(732)**	**732**	**-**	*-*
Net movement in funds		**(26,644)**	**(19,406)**	**(46,050)**	*9,024*
Reconciliation of funds:					
Total funds brought forward		**169,007**	**19,406**	**188,413**	*179,389*
Net movement in funds		**(26,644)**	**(19,406)**	**(46,050)**	*9,024*
Total funds carried forward		**142,363**	**-**	**142,363**	*188,413*

The Statement of financial activities includes all gains and losses recognised in the year.

The notes on pages 12 to 26 form part of these financial statements.

SHEPWAY CITIZENS ADVICE BUREAU

(A company limited by guarantee)
REGISTERED NUMBER: 05063463

BALANCE SHEET
AS AT 31 MARCH 2023

	Note		2023 £		2022 £
Fixed assets					
Tangible assets	11		**1,101**		*3,633*
Current assets					
Debtors	12	**71,540**		*117,293*	
Cash at bank and in hand		**94,436**		*75,623*	
		165,976		*192,916*	
Creditors: amounts falling due within one year	13	**(24,714)**		*(8,136)*	
Net current assets			**141,262**		*184,780*
Total net assets			**142,363**		*188,413*
Charity funds					
Restricted funds	15		**-**		*19,406*
Unrestricted funds	15		**142,363**		*169,007*
Total funds			**142,363**		*188,413*

The Charity was entitled to exemption from audit under section 477 of the Companies Act 2006.

The members have not required the company to obtain an audit for the year in question in accordance with section 476 of Companies Act 2006.

The Trustees acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and preparation of financial statements.

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

The financial statements were approved and authorised for issue by the Trustees on 28 July 2023 and signed on their behalf by:

A Petrie
(Chair of Trustees)

N Oakes

The notes on pages 12 to 26 form part of these financial statements.

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

1. General information

Shepway Citizens Advice Bureau is a private company limited by guarantee. The company registration number is 05063463 and the registered office is Units 4-6 Princes Gate, George Lane, Folkestone, Kent, England, CT20 1RH.

2. Accounting policies

2.1 Basis of preparation of financial statements

The financial statements 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 2015), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Shepway Citizens Advice Bureau meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

2.2 Income

All income is recognised once the Charity has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

For legacies, entitlement is taken as the earlier of the date on which either: the company is aware that probate has been granted, the estate has been finalised and notification has been made by the executor(s) to the Trust that a distribution will be made, or when a distribution is received from the estate. Receipt of a legacy, in whole or in part, is only considered probable when the amount can be measured reliably and the company has been notified of the executor's intention to make a distribution. Where legacies have been notified to the company, or the company is aware of the granting of probate, and the criteria for income recognition have not been met, then the legacy is treated as a contingent asset and disclosed if material.

Donated services or facilities are recognised when the company has control over the item, any conditions associated with the donated item have been met, the receipt of economic benefit from the use of the company of the item is probable and that economic benefit can be measured reliably. In accordance with the Charities SORP (FRS 102), the general volunteer time is not recognised and refer to the Trustees' Report for more information about their contribution.

On receipt, donated professional services and facilities are recognised on the basis of the value of the gift to the Charity which is the amount it would have been willing to pay to obtain services or facilities of equivalent economic benefit on the open market; a corresponding amount is then recognised in expenditure in the period of receipt.

Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Income tax recoverable in relation to investment income is recognised at the time the investment income is receivable.

2. Accounting policies (continued)

2.3 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, 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 classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use.

Costs of generating funds are costs incurred in attracting voluntary income, and those incurred in trading activities that raise funds.

Charitable activities and Governance costs are costs incurred on the company's operations, including
support costs and costs relating to the governance of the company apportioned to charitable activities.

All expenditure is inclusive of irrecoverable VAT.

2.4 Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the Charity; this is normally upon notification of the interest paid or payable by the institution with whom the funds are deposited.

2.5 Taxation

The Charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the Charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

2.6 Tangible fixed assets and depreciation

Tangible fixed assets costing £500 or more are capitalised.

A review for impairment of a fixed asset is carried out if events or changes in circumstances indicate that the carrying value of any fixed asset may not be recoverable. Shortfalls between the carrying value of fixed assets and their recoverable amounts are recognised as impairments. Impairment losses are recognised in the Statement of Financial Activities incorporating the Income and Expenditure Account.

Tangible fixed assets are carried at cost, net of depreciation and any provision for impairment. Depreciation is provided at rates calculated to write off the cost of fixed assets, less their estimated residual value, over their expected useful lives on the following bases:

Property improvements	- 20% straight line basis
Plant and machinery	- 33% and 20% straight line basis

2. Accounting policies (continued)

2.7 Debtors

Trade and other debtors are recognised at the settlement amount after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

2.8 Cash at bank and in hand

Cash at bank and in hand includes cash and short-term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

2.9 Liabilities and provisions

Liabilities are recognised when there is an obligation at the balance sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably.

Liabilities are recognised at the amount that the Charity anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide.

Provisions are measured at the best estimate of the amounts required to settle the obligation. Where the effect of the time value of money is material, the provision is based on the present value of those amounts, discounted at the pre-tax discount rate that reflects the risks specific to the liability. The unwinding of the discount is recognised within interest payable and similar charges.

2.10 Financial instruments

The Charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

2.11 Operating leases

Rentals paid under operating leases are charged to the statement of financial activities on a straight line basis over the lease term.

Benefits received and receivable as an incentive to sign an operating lease are recognised on a straight line basis over the period until the date the rent is expected to be adjusted to the prevailing market rate.

2. Accounting policies (continued)

2.12 Pensions

The Charity operates a defined contribution pension scheme and the pension charge represents the amounts payable by the Charity to the fund in respect of the year.

2.13 Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the Charity and which have not been designated for other purposes.

Designated funds comprise unrestricted funds that have been set aside by the Trustees for particular purposes. The aim and use of each designated fund is set out in the notes to the financial statements.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the Charity for particular purposes. The costs of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

2.14 Irrecoverable VAT

The Bureau recovers VAT in accordance with an agreed partial exemption method.

3. Income from donations and legacies

	Unrestricted funds 2023 £	Total funds 2023 £	*Total funds 2022 £*
Donations	2,669	**2,669**	*105*
Total 2022	*105*	*105*	

4. Income from charitable activities

	Unrestricted funds 2023 £	Restricted funds 2023 £	Total funds 2023 £	*Total funds 2022 £*
Community Advice & Information	157,585	29,470	**187,055**	*260,982*
Total 2022	*158,918*	*102,064*	*260,982*	

5. Investment income

	Unrestricted funds 2023 £	Total funds 2023 £	*Total funds 2022 £*
Deposit account interest	1,461	**1,461**	*513*
Total 2022	*513*	*513*	

6. Analysis of expenditure on charitable activities

Summary by fund type

	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £	*Total 2022 £*
Charitable Activities	185,594	49,608	**235,202**	*250,334*
Expenditure on generating voluntary income	2,033	-	**2,033**	*2,242*
Total 2023	187,627	49,608	**237,235**	*252,576*
Total 2022	*168,631*	*83,945*	*252,576*	

Summary by expenditure type

	Staff costs 2023 £	Depreciation 2023 £	Other costs 2023 £	Total 2023 £	*Total 2022 £*
Charitable Activities	174,902	3,032	57,268	**235,202**	*250,334*
Expenditure on generating voluntary income	2,033	-	-	**2,033**	*2,242*
Total 2023	176,935	3,032	57,268	**237,235**	*252,576*
Total 2022	*193,081*	*4,378*	*55,117*	*252,576*	

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

7. Analysis of expenditure by activities

	Activities undertaken directly 2023 £	Total funds 2023 £	*Total funds 2022 £*
Charitable Activities	235,202	**235,202**	*250,334*
Expenditure on generating voluntary income	2,033	**2,033**	*2,242*
Total 2023	237,235	**237,235**	*252,576*
Total 2022	*252,576*	*252,576*	

Analysis of direct costs

	Charitable Activities 2023 £	Voluntary Income 2023 £	Total funds 2023 £	*Total funds 2022 £*
Staff costs	173,415	2,033	**175,448**	*191,482*
Depreciation	3,032	-	**3,032**	*4,378*
Community Advice & Information	55,418	-	**55,418**	*53,267*
Governance costs	3,337	-	**3,337**	*3,449*
Total 2023	235,202	2,033	**237,235**	*252,576*
Total 2022	*250,334*	*2,242*	*252,576*	

8. Independent examiner's remuneration

The independent examiner's remuneration amounts to an independent examiner fee of £1,850 (*2022 - £1,850*).

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

9. Staff costs

	2023 £	2022 £
Wages and salaries	**166,051**	*180,690*
Social security costs	**8,297**	*9,720*
Other pension costs	**2,587**	*2,671*
	176,935	*193,081*

The average number of persons employed by the Charity during the year was as follows:

	2023 No.	2022 No.
Charitable activities	**8**	*11*

The average headcount expressed as full-time equivalents was:

	2023 No.	2022 No.
Charitable activities	**6**	*7*

No employee received remuneration amounting to more than £60,000 in either year.

10. Trustees' remuneration and expenses

During the year, no Trustees received any remuneration or other benefits *(2022 - £NIL)*.

During the year ended 31 March 2023, no Trustee expenses have been incurred *(2022 - £NIL)*.

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

11. Tangible fixed assets

	Property Improvements £	Plant and machinery £	Total £
Cost or valuation			
At 1 April 2022	**34,009**	**84,241**	**118,250**
Additions	**-**	**500**	**500**
At 31 March 2023	**34,009**	**84,741**	**118,750**
Depreciation			
At 1 April 2022	**34,009**	**80,608**	**114,617**
Charge for the year	**-**	**3,032**	**3,032**
At 31 March 2023	**34,009**	**83,640**	**117,649**
Net book value			
At 31 March 2023	**-**	**1,101**	**1,101**
At 31 March 2022	*-*	*3,633*	*3,633*

12. Debtors

	2023 £	*2022 £*
Due within one year		
Prepayments and accrued income	**71,540**	*117,293*

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

13. Creditors: Amounts falling due within one year

	2023 £	2022 £
Other taxation and social security	**6,564**	*4,986*
Other creditors	**1,300**	*1,300*
Accruals and deferred income	**16,850**	*1,850*
	24,714	*8,136*

14. Financial instruments

	2023 £	2022 £
Financial assets		
Financial assets measured at fair value through income and expenditure	**94,436**	*75,623*

Financial assets measured at fair value through income and expenditure comprise cash and bank balances.

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

15. Statement of funds

Statement of funds - current year

	Balance at 1 April 2022 £	Income £	Expenditure £	Transfers in/out £	Balance at 31 March 2023 £
Unrestricted funds					
Designated funds					
Designated Property Maintenance Fund	19,427	-	(3,032)	-	16,395
Designated Legal Services Fund	73,265	89,785	(105,202)	-	57,848
	92,692	89,785	(108,234)	-	74,243
General funds					
General Funds	76,315	71,930	(79,393)	(732)	68,120
Total Unrestricted funds	169,007	161,715	(187,627)	(732)	142,363
Restricted funds					
Community Justice Fund	14,406	14,670	(29,076)	-	-
Folkestone & Hythe DC Covid Support	5,000	-	(5,000)	-	-
Trussell Trust	-	1,924	(1,924)	-	-
Rainbow Centre - money matters	-	12,876	(13,608)	732	-
	19,406	29,470	(49,608)	732	-
Total of funds	188,413	191,185	(237,235)	-	142,363

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

15. Statement of funds (continued)

Statement of funds - prior year

	Balance at 1 April 2021 £	*Income* £	*Expenditure* £	*Transfers in/out* £	*Balance at 31 March 2022* £
Unrestricted funds					
Designated funds					
Designated Property Maintenance Fund	*23,328*	-	*(3,901)*	-	*19,427*
Designated Legal Services Fund	*82,099*	*91,118*	*(99,952)*	-	*73,265*
	105,427	*91,118*	*(103,853)*	-	*92,692*
General funds					
General Funds	*73,485*	*68,418*	*(64,778)*	*(810)*	*76,315*
Total Unrestricted funds	*178,912*	*159,536*	*(168,631)*	*(810)*	*169,007*
Restricted funds					
Community Justice Fund	-	*42,000*	*(27,594)*	-	*14,406*
Folkestone & Hythe DC Covid Support	-	*5,000*	-	-	*5,000*
Help to Claim	*477*	*42,350*	*(43,668)*	*841*	-
Money Matters	-	*12,714*	*(12,683)*	*(31)*	-
	477	*102,064*	*(83,945)*	*810*	*19,406*
Total of funds	*179,389*	*261,600*	*(252,576)*	-	*188,413*

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

16. Summary of funds

Summary of funds - current year

	Balance at 1 April 2022 £	Income £	Expenditure £	Transfers in/out £	Balance at 31 March 2023 £
Designated funds	**92,692**	**89,785**	**(108,234)**	**-**	**74,243**
General funds	**76,315**	**71,930**	**(79,393)**	**(732)**	**68,120**
Restricted funds	**19,406**	**29,470**	**(49,608)**	**732**	**-**
	188,413	**191,185**	**(237,235)**	**-**	**142,363**

Summary of funds - prior year

	Balance at 1 April 2021 £	*Income £*	*Expenditure £*	*Transfers in/out £*	*Balance at 31 March 2022 £*
Designated funds	*105,427*	*91,118*	*(103,853)*	-	*92,692*
General funds	*73,485*	*68,418*	*(64,778)*	*(810)*	*76,315*
Restricted funds	*477*	*102,064*	*(83,945)*	*810*	*19,406*
	179,389	*261,600*	*(252,576)*	-	*188,413*

17. Analysis of net assets between funds

Analysis of net assets between funds - current year

	Unrestricted funds 2023 £	Total funds 2023 £
Tangible fixed assets	1,101	**1,101**
Current assets	165,976	**165,976**
Creditors due within one year	(24,714)	**(24,714)**
Total	142,363	**142,363**

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

17. Analysis of net assets between funds (continued)

Analysis of net assets between funds - prior year

	Unrestricted funds 2022 £	*Restricted funds 2022* £	*Total funds 2022* £
Tangible fixed assets	*3,633*	-	*3,633*
Current assets	*173,510*	*19,406*	*192,916*
Creditors due within one year	*(8,136)*	-	*(8,136)*
Total	*169,007*	*19,406*	*188,413*

18. Pension commitments

The group operates a defined contribution pension scheme. The assets of the scheme are held separately from those of the group in an independently administered fund. The pension cost charge represents contributions payable by the group to the fund and amounted to £2,587 (2022: £2,671). Contributions totalling £Nil (2022: £Nil) were payable to the fund at the balance sheet date and are included in creditors.

19. Operating lease commitments

At 31 March 2023 the Charity had commitments to make future minimum lease payments under non-cancellable operating leases as follows:

	2023 £	*2022* £
Not later than 1 year	**13,913**	*13,913*
Later than 1 year and not later than 5 years	**35,940**	*49,853*
	49,853	*63,766*

20. Related party transactions

Shepway Citizens Advice Bureau is a member of the National Association of Citizens Advice Bureaux ('Citizens Advice').

	2023 £	*2022* *£*
Professional services, including membership fees	**2,613**	*2,936*
Publications	**218**	*575*
Insurance	**1,100**	*1,100*
	3,931	*4,611*

21. Controlling party

The Trustees are the ultimate controlling parties.

22. Purposes of designated funds

Property Maintenance Fund
Designated by the Trustees for the purposes of major maintenance and refurbishment of the charity premises which is not provided for through core funding.

Legal Services Fund
Designated by the Trustees for the purpose of covering contingencies including inflation increases e.g. pay awards not funded by the Legal Aid Agency.

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

23. Purposes of restricted funds

Folkestone and Hythe District Council - Covid Recovery Support grant £5,000
The grant has been made to contribute to recruiting, training and supporting volunteers to advise and assist families and individuals facing hardship and to enable a Training Supervisor to continue to deliver training to ensure volunteers are suitably trained.

Community Justice Fund
The Community Justice Fund is a joint initiative between a range of providers and funders to support specialist advice providers cope with the impact of Covid 19, latterly the Cost of Living Crisis and promote longer term sustainability. The fund recognised that specialist advice providers, including those funded by the Legal Aid Agency, needed support to be able to continue to deliver services, for example, due to the cessation of Court Duty schemes and possession actions by landlords. The grant provided income to support salaries and running costs to mitigate issues with income generation and cashflow during the pandemic as well as support agencies through the Cost of living crisis. We applied to this fund and were fortunate to receive grant of £14,670 to support our specialist Legal Aid Agency funded Housing Project.

Trussell Trust - Shepway Foodbank Partnership
This is a new project funded by the Trussell Trust and working with Shepway Foodbank to provide an income maximisation service to Foodbank users. The funding is for £24,391 per year and funds a part time Adviser to deliver Benefits and Debt advice to assist people in maximising their incomes, managing their money and reduce their reliance on Foodbank provision. The funding has been awarded from March 2022 for up to 3 years.

Rainbow Centre - Money Matters
This is a restricted project originally funded by the Folkestone Rotary Club, which handed over the project to the Folkestone Rainbow Centre to fund and administer in the latter part of 2021. The partnership agreement is for funding to be £1,073 per month to provide Money Advice Services via employment of a part time Money Adviser.

SHEPWAY CITIZENS ADVICE BUREAU
(A Company Limited by Guarantee)

DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MARCH 2023

	2023	2022
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	2,669	105
Investment income		
Deposit account interest	1,461	513
Charitable activities		
Folkestone and Hythe District Council	67,800	67,800
Folkestone and Hythe District Council Covid Support	-	5,000
Legal Aid Agency	89,785	91,118
Help to Claim	-	42,350
Money Matters	12,876	12,714
Community Justice Fund	14,670	42,000
Trussel Trust	1,924	-
	187,055	260,982
Total incoming resources	191,185	261,600
EXPENDITURE		
Raising donations and legacies		
Wages	1,908	2,077
Social security	95	112
Pensions	30	31
	2,033	2,220
Charitable activities		
Wages	162,749	177,096
Social security	8,132	9,526
Pensions	2,535	2,618
Rent, rates and insurance	18,805	20,562
Light and heat	4,860	4,504
Telephone	5,274	6,396
Postage and stationery	5,375	4,791
Sundries	5,192	2,076
Training	1,073	370
Travel	1,551	1,136
Cleaning, repairs and maintenance	3,552	2,670
Computer and equipment	5,930	4,913
Publications	628	767
Legal fees	3,177	5,082
Depreciation of fixed assets	3,032	4,378
	231,865	246,885
Support Costs		
Governance Costs		
Wages	1,395	1,517
Social security	70	82
Pensions	22	22
Independent examiner's remuneration	1,850	1,850
	3,337	3,471
Total resources expended	237,235	252,576
Net income	(46,050)	9,024

SHEPWAY CITIZENS ADVICE BUREAU

England & Wales - Charity number 1102964

Accounts

Registered number: 05063463
Charity number: 1102964

SHEPWAY CITIZENS ADVICE BUREAU

(A company limited by guarantee)

UNAUDITED

TRUSTEES' REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2022

SHEPWAY CITIZENS ADVICE BUREAU

(A company limited by guarantee)

CONTENTS

	Page
Reference and administrative details of the Charity, its Trustees and Directors and advisers	1
Trustees' report	2 - 9
Independent examiner's report	10
Statement of financial activities	11
Balance sheet	12
Notes to the financial statements	13 - 27

The following pages do not form part of the statutory financial statements:

Detailed Statement of Financial Activities	28

SHEPWAY CITIZENS ADVICE BUREAU

(A company limited by guarantee)

REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITY, ITS TRUSTEES AND DIRECTORS AND ADVISERS
FOR THE YEAR ENDED 31 MARCH 2022

Trustees	N Oakes J Keller R Griffiths (resigned 14 June 2022) A Petrie, Chairman B Rainsley F Boland M Redmond V Mckay (appointed 21 October 2021)
Company registered number	05063463
Charity registered number	1102964
Registered office	Units 4-6 Princes Gate George Lane Folkestone Kent CT20 1RH
Company secretary	J Jones
Accountants	Magee Gammon Chartered Accountants Henwood House Henwood Ashford Kent TN24 8DH

SHEPWAY CITIZENS ADVICE BUREAU

(A company limited by guarantee)

TRUSTEES' REPORT
FOR THE YEAR ENDED 31 MARCH 2022

The Trustees present their annual report together with the financial statements of the Charity for the year 1 April 2021 to 31 March 2022. The annual report serves the purposes of both a Trustees' report and a directors' report under company law. The Trustees confirm that the annual report and financial statements of the charitable company comply with the current statutory requirements, the requirements of the charitable company's governing document and the provisions of the Statement of Recommended Practice (SORP) applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) (effective 1 January 2019).

Since the Charity qualifies as small under section 382 of the Companies Act 2006, the strategic report required of medium and large companies under the Companies Act 2006 (Strategic Report and Directors' Report) Regulations 2013 has been omitted.

Objectives and activities

a. Policies and objectives

The Citizens Advice service aims to:
- Provide the advice people need for the problems they face
- Improve the policies and practices that affect people's lives
- Campaign locally and nationally to influence government and organisations to bring about positive change in policies and laws
- Ensure that we respond to the needs of our community

The service provides free, independent, confidential and impartial advice to everyone on their rights and responsibilities. It values diversity, promotes equality and challenges discrimination.

In setting objectives and planning for activities, the Trustees have given due consideration to general guidance published by the Charity Commission relating to public benefit, including the guidance 'Public benefit: running a charity (PB2)'.

b. Our vision

Shepway Citizens Advice is an independent local charity. Our organisation is a mix of paid staff and volunteers, with volunteers being the key to the delivery of our core/generalist service and paid staff delivering supervisory and specialist services. We work to help prevent the problems of inequality of society and ensure that people are able to secure their rights by:
- Providing advice, information and guidance to everyone in Folkestone and Hythe and the surrounding areas in Kent on their rights and responsibilities
- Improving the policies and practices that affect people's lives.

c. Our objectives

To be proactive in:
- Making advice easily accessible
- Providing information, advice and advocacy that is targeted to the needs of the community
- Exercising a responsible influence over local and national policies.

To ensure the service is:
- Meeting the needs of the population of Folkestone & Hythe District
- Independent
- Free of charge
- Confidential
- Impartial
- Easily accessible

Objectives and activities (continued)

d. Social investments

We provide general and specialist advice in the following areas: welfare benefits, debt, housing, employment and immigration. Additionally, we also provide court desk and litigation services for housing.

In setting objectives and planning for activities, the Trustees have given due consideration to general guidance published by the Charity Commission relating to public benefit and in particular to its supplementary public benefit guidance.

e. Our aims

We aim to:
- Focus on the needs of the client and the community
- Develop individuals through volunteering and training

In order to assist in preventing:
- Poverty
- Homelessness
- Discrimination
- Unfair treatment

f. Volunteers

The Charity receives help and support in the form of voluntary assistance in advising the public and administering the Charity. Excluding Trustees, who are also Volunteers, 15 volunteers have contributed work valued at an estimated £100,000 to the service during previous years. In this current year volunteer work has again decreased due to the impact of the pandemic which has affected ways of working and has meant a decrease in the availability of volunteers to deliver services. The Charity is therefore prioritising the recruitment and training of further volunteers in order to return to the level of volunteer work previous to the pandemic.

Achievements and performance

a. Charitable activities

Citizens Advice Shepway dealt with a total of 2,500 clients in 2021/22 helping them to resolve 4,000 issues (2020/21: 2,500 clients and 4,500 issues). 53% of these problems were in relation to debt and welfare benefits, including Universal Credit, with a further 19% of problems relating to housing and employment problems. These problems not only impact on the socio-economic wellbeing of individuals but also on the community – so enabling residents to deal with them not only supports individuals, but also supports the financial and social wellbeing of communities. This has been particularly important due to the pandemic and cost of living increases.

b. Investment performance

The Charity does not currently hold any material investments.

c. Internal and external factors

The Charity is only too well aware of the financial pressures experienced by its major funders, and in view of this, has taken active measures to seek additional sources of funding for its services.

Additional resources have been deployed since the balance sheet date to recover outstanding work in progress on the LAA contract, which is deemed a priority in the year ahead.

Financial review

a. Going concern

After making appropriate enquiries, the Trustees have a reasonable expectation that the Charity has adequate resources to continue in operational existence for the foreseeable future. For this reason, they continue to adopt the going concern basis in preparing the financial statements.

b. Reserves policy

Shepway Citizens Advice is required to ensure that free monies are available in each financial year to meet any reasonably foreseeable contingency. The Charity will maintain a projection of income for at least one year ahead, in accordance with the terms of two of our main sponsors, and will ensure that funding continues to be derived from as wide a variety of sources possible.

In the event of the cessation of one or more funding streams, Shepway Citizens Advice will take the action necessary to ensure the viability of the organisation, and to maintain the provision of a good quality advice service.

Funding for future pay awards has also to be met from reserves as our two main sources of funding, the Folkestone & Hythe District Council grant and the Legal Aid Agency civil contract, are not index linked. In reviewing the potential costs that could arise should a significant reduction in income be incurred, the Trustees have determined that 'free' reserves should be maintained equal to at least 3 months of normal operating expenditure. The reasons for holding particular reserves are outlined in notes 22 and 23.

c. Deficit

No funds were in deficit at the balance sheet date.

d. Material investments policy

As required in its Articles, paragraph 3.19, in furtherance of its objectives, and for no other purposes, the Charity has the power to invest any monies not immediately required for its purposes in or upon such investments, securities or property as may be thought fit, subject nevertheless to such conditions and such consents as may for the time being be imposed or required by law.

e. Financial position

Incoming resources in the year were £261,600 (2021: £256,383), an increase on the previous year of £5,217. Major funders were: Legal Aid Agency £91,118, Folkestone & Hythe District Council £72,800, Help to Claim £42,350, Community Justice £42,000 and Money Matters £12,714.

Main changes to the previous year were:

	£'000	
Legal Aid Agency	20	Increased activity post-Covid
Masdap	(15)	Grant concluded
Community Justice Fund	4	Improved grant
Help to Claim	(4)	Ashford cover previous year
Total	5	

Total expenditure incurred during the year was £252,576 (2021: £258,061), a decrease on the previous year of £5,485.

Main changes to the previous year were:

	£'000	
Payroll	(7.4)	Solicitor vacancy
Travel costs	1.0	Increased activity post-Covid
Office overheads	1.5	Increased activity post-Covid
Sundries	(2.4)	Winter allowance previous year
Fees	1.8	SQM & Recruitment
Total	(5.5)	

Overall this generated a surplus in the year of £9,024 (2021: a deficit of £1,678). At 31 March 2022, total Reserves were £188,413 of which £169,007 represents unrestricted funds and £19,406 represents restricted funds.

f. Covid19

Covid19 had a significant impact on our organisation and the services we deliver.

The main and ongoing changes coming from the pandemic are:

- Changes in the ways of working with more work being done remotely and more of our services being delivered by telephone and email.
- The cessation of drop in sessions which have been replaced by pre booked appointments for those people who need face to face advice and assistance.
- A previous reduction in Debt and Housing enquiries due to the suspension of recovery action by Landlords and Creditors where clients have rent arrears and other debts.

With the suspension now lifted increasing numbers of clients are in need of Debt and Housing advice and there has been a considerable increase in the numbers of clients seeking advice in these areas. This has also been seen in relation to our Housing Possession Court Desk service which represents clients facing possession proceedings in Thanet and Canterbury Courts.

The changes caused by the pandemic has meant a reduction in LAA income over the past 2 years. This reduction has again been mitigated by a further grant from the Community Justice Foundation provided to support the continued delivery of our specialist Housing services.

Close monitoring and careful management as well as the additional income from the Community Justice Foundation meant that we ended the year without a deficit.

Structure, governance and management

a. Governing document

The Charity is registered as a charitable company limited by guarantee and was set up by a Memorandum of Association on 4 March 2004 and is a registered charity number 1102964.

b. Methods of appointment or election of Trustees

Trustees, who are also directors of the Company, are recruited via a process which includes an interview with the Chair of the Board. They are then either elected at an AGM or co-opted by the Trustee Board. A separate process agreed by the Trustee Board is followed for election of the Chair.

c. Organisational structure and decision-making policies

Shepway Citizens Advice is governed by its Trustee Board which is responsible for setting the strategic direction of the organisation and the policy of the Charity. The Trustees carry the ultimate responsibility for the conduct of Shepway Citizens Advice and for ensuring that the Charity satisfies its legal and contractual obligations. Trustees meet as a minimum quarterly and delegate the day-to-day operation of the organisation to senior management.

The Trustee Board annually assesses and reviews it's performance in order to ensure it's effectiveness and achievement of it's objectives.

The Trustee Board is independent from management. A register of members' interests is maintained at the registered office and is available to the public.

d. Policies adopted for the induction and training of Trustees

Newly appointed Trustees are provided with a comprehensive induction to Shepway CAB through the provision of an induction pack, visits to the organisation and access to resources provided by Citizens Advice.

e. Related party relationships

Shepway Citizens Advice is a member of Citizens Advice, the operating name of the National Association of Citizens Advice, which provides a framework for standards of advice and casework management as well as monitoring progress against these standards. Operating policies are independently determined by the Trustee Board of Shepway Citizens Advice in order to fulfil its charitable objectives and comply with the national membership requirements.

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

Structure, governance and management (continued)

f. Risk management

The trustees have a duty to identify and review the risks to which the Charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

Shepway Citizens Advice has worked on a Corporate Risk Management exercise. A risk management strategy and risk register are agreed by the Trustee Board. The Trustees recognise that any major risks to which the charity is exposed need to be reviewed and systems put in place to mitigate those risks. To that end, Shepway Citizens Advice is continually monitoring and managing its risk, reviewing the corporate risk register and ensuring action plans are in place to mitigate its key risks. This was particularly the case over the past 2 years when additional risk register addendums and assessments were incorporated into the risk assessment process to continually review and manage the risks associated with the pandemic.

Included in external risks is that of the loss of funding. The effects of this have been minimised by the procedures in place, which have resulted in funding being secured from a variety of sources. The Charity continues to seek to diversify its funding sources. Internal risks are minimised by the implementation of procedures for authorisation of all transactions and projects and to ensure consistent quality of delivery of all operational aspects of the charitable Company. These procedures are periodically reviewed to ensure that they still meet the needs of the Charity.

g. Data Protection – Statement of internal control

The local Citizens Advice trustee board oversee the information security of all personal information of our clients, staff, funders and strategic partners that is processed. The local Citizens Advice hold joint responsibility for client data that is held in our case management system, with the national Citizens Advice Service. An information assurance management team exists to ensure the confidentiality, integrity and availability of all personal and sensitive data is maintained to a level which is compliant with the requirements the General Data Protection Regulation and Data Protection Act 2018.

Plans for future periods

Future Developments

Future developments are largely governed by our Annual Reviews of our client and community profiles and our Community Advice Needs Analysis in order to ensure that any developments are relevant to the environment in which we work.

Working with others

We will regularly assess opportunities for working in partnership with other organisations, including pursuing joint funding.

Multi Channel

We continue to work to increase the channels through which clients can access our service and though drop in services have remained suspended, pre-booked face to face appointments have been resumed in order to ensure that those who need them can access them. We will also continue to work to:
• Increase telephone access through continuing to deliver the Citizens Advice national Advice line as well as a local telephone advice service.
• Extend our on line presence and access through our Facebook page and our website.

Outreach services

Our commitment to developing outreach services in the Marsh area continues but this has not been possible to achieve due to, so far, being unable to secure the necessary funding to support any such initiative. In the meantime, we provide advice by telephone and email to people living in these rurally isolated areas and prioritise appointments for people coming from the Marsh area.

Other services / development areas

Other service areas that we will aim to look at over the next three years will include:

Emerging needs
We will proactively monitor and assess emerging needs in order to ensure we respond and change to provide services that are relevant and focused on the needs of the people of Folkestone and Hythe and the surrounding areas.

Maintaining and increasing access to our services
We will do this by continuing to prioritise the recruitment and training of volunteers into the service.

Communications
We have worked to increase the quality and quantity of our external communications so that we can publicise legislative and policy changes in order to ensure we increase the number of people that we can reach and that we increase our profile in the community. We now have volunteers supporting this and have developed press contacts within the local media.

Members' liability

The Members of the Charity guarantee to contribute an amount not exceeding £1 to the assets of the Charity in the event of winding up.

Statement of Trustees' responsibilities

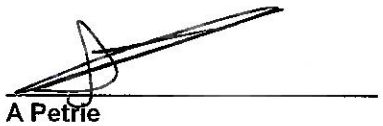
The Trustees (who are also the directors of the Charity for the purposes of company law) are responsible for preparing the Trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the Trustees to prepare financial statements for each financial period. Under company law, the Trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the Charity and of its incoming resources and application of resources, including its income and expenditure, for that period. In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles of the Charities SORP (FRS 102);
- make judgements and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards (FRS 102) have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Charity will continue in business.

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

Approved by order of the members of the board of Trustees on 28 July 2022 and signed on their behalf by:



A Petrie
(Chair of Trustees)

SHEPWAY CITIZENS ADVICE BUREAU

(A company limited by guarantee)

INDEPENDENT EXAMINER'S REPORT FOR THE YEAR ENDED 31 MARCH 2022

Independent examiner's report to the Trustees of Shepway Citizens Advice Bureau ('the Charity')

I report to the charity Trustees on my examination of the accounts of the Charity for the year ended 31 March 2022.

Responsibilities and basis of report

As the Trustees of the Charity (and 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 Charity 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 the Charity's accounts 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 the Charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants in England and Wales, 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 Charity 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.

This report is made solely to the Charity's Trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. My work has been undertaken so that I might state to the Charity's Trustees those matters I am required to state to them in an independent examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the Charity and the Charity's Trustees as a body, for my work or for this report.

Signed: 

Dated: 28 July 2022

Roland Parry

FCA

Magee Gammon, Chartered Accountants, Henwood House, Henwood, Ashford, Kent, TN24 8DH

SHEPWAY CITIZENS ADVICE BUREAU

(A company limited by guarantee)

STATEMENT OF FINANCIAL ACTIVITIES (INCORPORATING INCOME AND EXPENDITURE ACCOUNT) FOR THE YEAR ENDED 31 MARCH 2022

	Note	Unrestricted funds 2022 £	Restricted funds 2022 £	Total funds 2022 £	*Total funds 2021 £*
Income from:					
Donations and legacies	3	**105**	**-**	**105**	*1,036*
Charitable activities	4	**158,918**	**102,064**	**260,982**	*254,745*
Investments	5	**513**	**-**	**513**	*602*
Total income		**159,536**	**102,064**	**261,600**	*256,383*
Expenditure on:					
Charitable activities	6	**168,631**	**83,945**	**252,576**	*258,061*
Total expenditure		**168,631**	**83,945**	**252,576**	*258,061*
Net (expenditure)/income		**(9,095)**	**18,119**	**9,024**	*(1,678)*
Transfers between funds	15	**(810)**	**810**	**-**	*-*
Net movement in funds		**(9,905)**	**18,929**	**9,024**	*(1,678)*
Reconciliation of funds:					
Total funds brought forward		**178,912**	**477**	**179,389**	*181,067*
Net movement in funds		**(9,905)**	**18,929**	**9,024**	*(1,678)*
Total funds carried forward		**169,007**	**19,406**	**188,413**	*179,389*

The Statement of financial activities includes all gains and losses recognised in the year.

The notes on pages 13 to 27 form part of these financial statements.

SHEPWAY CITIZENS ADVICE BUREAU

(A company limited by guarantee)
REGISTERED NUMBER: 05063463

BALANCE SHEET
AS AT 31 MARCH 2022

	Note		2022 £		*2021 £*
Fixed assets					
Tangible assets	11		**3,633**		*8,011*
Current assets					
Debtors	12	**117,293**		*106,001*	
Cash at bank and in hand		**75,623**		*88,859*	
		192,916		*194,860*	
Creditors: amounts falling due within one year	13	**(8,136)**		*(23,482)*	
Net current assets			**184,780**		*171,378*
Total net assets			**188,413**		*179,389*
Charity funds					
Restricted funds	15		**19,406**		*477*
Unrestricted funds	15		**169,007**		*178,912*
Total funds			**188,413**		*179,389*

The Charity was entitled to exemption from audit under section 477 of the Companies Act 2006.

The members have not required the company to obtain an audit for the year in question in accordance with section 476 of Companies Act 2006.

The Trustees acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and preparation of financial statements.

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

The financial statements were approved and authorised for issue by the Trustees on 28 July 2022 and signed on their behalf by:

A Petrie
(Chair of Trustees)

N Oakes

The notes on pages 13 to 27 form part of these financial statements.

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

1. General information

Shepway Citizens Advice Bureau is a private company limited by guarantee. The company registration number is 05063463 and the registered office is Units 4-6 Princes Gate, George Lane, Folkestone, Kent, England, CT20 1RH.

2. Accounting policies

2.1 Basis of preparation of financial statements

The financial statements 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 2015), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Shepway Citizens Advice Bureau meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

2.2 Income

All income is recognised once the Charity has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

For legacies, entitlement is taken as the earlier of the date on which either: the company is aware that probate has been granted, the estate has been finalised and notification has been made by the executor(s) to the Trust that a distribution will be made, or when a distribution is received from the estate. Receipt of a legacy, in whole or in part, is only considered probable when the amount can be measured reliably and the company has been notified of the executor's intention to make a distribution. Where legacies have been notified to the company, or the company is aware of the granting of probate, and the criteria for income recognition have not been met, then the legacy is treated as a contingent asset and disclosed if material.

Donated services or facilities are recognised when the company has control over the item, any conditions associated with the donated item have been met, the receipt of economic benefit from the use of the company of the item is probable and that economic benefit can be measured reliably. In accordance with the Charities SORP (FRS 102), the general volunteer time is not recognised and refer to the Trustees' Report for more information about their contribution.

On receipt, donated professional services and facilities are recognised on the basis of the value of the gift to the Charity which is the amount it would have been willing to pay to obtain services or facilities of equivalent economic benefit on the open market; a corresponding amount is then recognised in expenditure in the period of receipt.

Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Income tax recoverable in relation to investment income is recognised at the time the investment income is receivable.

2. Accounting policies (continued)

2.3 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, 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 classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use.

Fundraising costs are those incurred in seeking voluntary contributions and do not include the costs of disseminating information in support of the charitable activities. Governance costs are those incurred in connection with administration of the company and compliance with constitutional and statutory requirements.

Costs of generating funds are costs incurred in attracting voluntary income, and those incurred in trading activities that raise funds.

Charitable activities and Governance costs are costs incurred on the company's operations, including support costs and costs relating to the governance of the company apportioned to charitable activities.

All expenditure is inclusive of irrecoverable VAT.

2.4 Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the Charity; this is normally upon notification of the interest paid or payable by the institution with whom the funds are deposited.

2.5 Taxation

The Charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the Charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

2.6 Tangible fixed assets and depreciation

Tangible fixed assets costing £500 or more are capitalised.

A review for impairment of a fixed asset is carried out if events or changes in circumstances indicate that the carrying value of any fixed asset may not be recoverable. Shortfalls between the carrying value of fixed assets and their recoverable amounts are recognised as impairments. Impairment losses are recognised in the Statement of Financial Activities incorporating the Income and Expenditure Account.

2. Accounting policies (continued)

2.6 Tangible fixed assets and depreciation (continued)

Tangible fixed assets are carried at cost, net of depreciation and any provision for impairment. Depreciation is provided at rates calculated to write off the cost of fixed assets, less their estimated residual value, over their expected useful lives on the following bases:

Property improvements	- 20% straight line basis
Plant and machinery	- 33% and 20% straight line basis

2.7 Debtors

Trade and other debtors are recognised at the settlement amount after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

2.8 Cash at bank and in hand

Cash at bank and in hand includes cash and short-term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

2.9 Liabilities and provisions

Liabilities are recognised when there is an obligation at the balance sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably.

Liabilities are recognised at the amount that the Charity anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide.

Provisions are measured at the best estimate of the amounts required to settle the obligation. Where the effect of the time value of money is material, the provision is based on the present value of those amounts, discounted at the pre-tax discount rate that reflects the risks specific to the liability. The unwinding of the discount is recognised within interest payable and similar charges.

2.10 Financial instruments

The Charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

2.11 Operating leases

Rentals paid under operating leases are charged to the statement of financial activities on a straight line basis over the lease term.

Benefits received and receivable as an incentive to sign an operating lease are recognised on a straight line basis over the period until the date the rent is expected to be adjusted to the prevailing market rate.

2. Accounting policies (continued)

2.12 Pensions

The Charity operates a defined contribution pension scheme and the pension charge represents the amounts payable by the Charity to the fund in respect of the year.

2.13 Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the Charity and which have not been designated for other purposes.

Designated funds comprise unrestricted funds that have been set aside by the Trustees for particular purposes. The aim and use of each designated fund is set out in the notes to the financial statements.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the Charity for particular purposes. The costs of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

2.14 Irrecoverable VAT

The Bureau recovers VAT in accordance with an agreed partial exemption method.

3. Income from donations and legacies

	Unrestricted funds 2022 £	Total funds 2022 £	*Total funds 2021 £*
Donations	105	**105**	*1,036*
Total 2021	*1,036*	*1,036*	

4. Income from charitable activities

	Unrestricted funds 2022 £	Restricted funds 2022 £	Total funds 2022 £	*Total funds 2021 £*
Community Advice & Information	158,918	102,064	**260,982**	*254,745*
Total 2021	*138,622*	*116,123*	*254,745*	

5. Investment income

	Unrestricted funds 2022 £	Total funds 2022 £	*Total funds 2021 £*
Deposit account interest	513	**513**	*602*
Total 2021	*602*	*602*	

6. Analysis of expenditure on charitable activities

Summary by fund type

	Unrestricted funds 2022 £	Restricted funds 2022 £	Total funds 2022 £	*Total funds 2021 £*
Charitable Activities	166,389	83,945	**250,334**	*255,756*
Expenditure on generating voluntary income	2,242	-	**2,242**	*2,305*
Total 2022	168,631	83,945	**252,576**	*258,061*
Total 2021	*144,674*	*113,387*	*258,061*	

Summary by expenditure type

	Staff costs 2022 £	Depreciation 2022 £	Other costs 2022 £	Total funds 2022 £	*Total funds 2021 £*
Charitable Activities	190,839	4,378	55,117	**250,334**	*255,756*
Expenditure on generating voluntary income	2,242	-	-	**2,242**	*2,305*
Total 2022	193,081	4,378	55,117	**252,576**	*258,061*
Total 2021	*200,521*	*4,365*	*53,175*	*258,061*	

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

7. Analysis of expenditure by activities

	Activities undertaken directly 2022 £	Total funds 2022 £	*Total funds 2021 £*
Charitable Activities	250,334	**250,334**	*255,756*
Expenditure on generating voluntary income	2,242	**2,242**	*2,305*
Total 2022	252,576	**252,576**	*258,061*
Total 2021	*258,061*	*258,061*	

Analysis of direct costs

	Charitable Activities 2022 £	Voluntary Income 2022 £	Total funds 2022 £	*Total funds 2021 £*
Staff costs	189,240	2,242	**191,482**	*198,837*
Depreciation	4,378	-	**4,378**	*4,365*
Community Advice & Information	53,267	-	**53,267**	*51,225*
Governance costs	3,449	-	**3,449**	*3,634*
Total 2022	250,334	2,242	**252,576**	*258,061*
Total 2021	*255,756*	*2,305*	*258,061*	

8. Independent examiner's remuneration

The independent examiner's remuneration amounts to an independent examiner fee of £1,950 (*2021 - £1,950*).

9. Staff costs

	2022 £	2021 £
Wages and salaries	**180,690**	*187,398*
Social security costs	**9,720**	*10,159*
Other pension costs	**2,671**	*2,964*
	193,081	*200,521*

The average number of persons employed by the Charity during the year was as follows:

	2022 No.	2021 No.
Charitable activities	**11**	*11*

The average headcount expressed as full-time equivalents was:

	2022 No.	2021 No.
Charitable activities	**7**	*8*

No employee received remuneration amounting to more than £60,000 in either year.

10. Trustees' remuneration and expenses

During the year, no Trustees received any remuneration or other benefits *(2021 - £NIL)*.

During the year ended 31 March 2022, no Trustee expenses have been incurred *(2021 - £NIL)*.

11. Tangible fixed assets

	Property Improvements £	Plant and machinery £	Total £
Cost or valuation			
At 1 April 2021	**34,009**	**84,241**	**118,250**
At 31 March 2022	**34,009**	**84,241**	**118,250**
Depreciation			
At 1 April 2021	**34,009**	**76,230**	**110,239**
Charge for the year	**-**	**4,378**	**4,378**
At 31 March 2022	**34,009**	**80,608**	**114,617**
Net book value			
At 31 March 2022	**-**	**3,633**	**3,633**
At 31 March 2021	*-*	*8,011*	*8,011*

12. Debtors

	2022 £	*2021 £*
Due within one year		
Prepayments and accrued income	**117,293**	*106,001*

13. Creditors: Amounts falling due within one year

	2022 £	*2021* *£*
Other taxation and social security	**4,986**	*5,770*
Other creditors	**1,300**	*16,511*
Accruals and deferred income	**1,850**	*1,201*
	8,136	*23,482*

14. Financial instruments

	2022 £	*2021* *£*
Financial assets		
Financial assets measured at fair value through income and expenditure	**75,623**	*88,859*

Financial assets measured at fair value through income and expenditure comprise cash and bank balances.

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

15. Statement of funds

Statement of funds - current year

	Balance at 1 April 2021 £	Income £	Expenditure £	Transfers in/out £	Balance at 31 March 2022 £
Unrestricted funds					
Designated funds					
Designated Property Maintenance Fund	23,328	-	(3,901)	-	19,427
Designated Legal Services Fund	82,099	91,118	(99,952)	-	73,265
	105,427	91,118	(103,853)	-	92,692
General funds					
General Funds	73,485	68,418	(64,778)	(810)	76,315
Total Unrestricted funds	178,912	159,536	(168,631)	(810)	169,007
Restricted funds					
Community Justice Fund	-	42,000	(27,594)	-	14,406
Folkestone & Hythe DC Covid Support	-	5,000	-	-	5,000
Help to Claim	477	42,350	(43,668)	841	-
Money Matters	-	12,714	(12,683)	(31)	-
	477	102,064	(83,945)	810	19,406
Total of funds	179,389	261,600	(252,576)	-	188,413

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

15. Statement of funds (continued)

Statement of funds - prior year

	Balance at 1 April 2020 £	*Income* £	*Expenditure* £	*Transfers in/out* £	*Balance at 31 March 2021* £
Unrestricted funds					
Designated funds					
Designated Property Maintenance Fund	*27,170*	-	*(3,842)*	-	*23,328*
Designated Legal Services Fund	*84,179*	*70,821*	*(72,901)*	-	*82,099*
	111,349	*70,821*	*(76,743)*	-	*105,427*
General funds					
General Funds	*65,931*	*69,438*	*(67,930)*	*6,046*	*73,485*
Total Unrestricted funds	*177,280*	*140,259*	*(144,673)*	*6,046*	*178,912*
Restricted funds					
MASDAP	-	*15,134*	*(15,134)*	-	-
RDHCT	*2,833*	-	*(2,833)*	-	-
Help to Claim	*954*	*43,268*	*(42,689)*	*(1,056)*	*477*
Money Matters	-	*2,771*	-	*(2,771)*	-
Rotary Club - Money Matters	-	*12,300*	*(11,731)*	*(569)*	-
Community Justice	-	*38,000*	*(38,000)*	-	-
Folkestone & Hythe District Council - Winter grant	-	*3,000*	*(3,000)*	-	-
Citizens Advice - Laptop grant	-	*1,650*	-	*(1,650)*	-
	3,787	*116,123*	*(113,387)*	*(6,046)*	*477*
Total of funds	*181,067*	*256,382*	*(258,060)*	-	*179,389*

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

16. Summary of funds

Summary of funds - current year

	Balance at 1 April 2021 £	Income £	Expenditure £	Transfers in/out £	Balance at 31 March 2022 £
Designated funds	**105,427**	**91,118**	**(103,853)**	**-**	**92,692**
General funds	**73,485**	**68,418**	**(64,778)**	**(810)**	**76,315**
Restricted funds	**477**	**102,064**	**(83,945)**	**810**	**19,406**
	179,389	**261,600**	**(252,576)**	**-**	**188,413**

Summary of funds - prior year

	Balance at 1 April 2020 £	*Income £*	*Expenditure £*	*Transfers in/out £*	*Balance at 31 March 2021 £*
Designated funds	*111,349*	*70,821*	*(76,743)*	-	*105,427*
General funds	*65,931*	*69,438*	*(67,930)*	*6,046*	*73,485*
Restricted funds	*3,787*	*116,123*	*(113,387)*	*(6,046)*	*477*
	181,067	*256,382*	*(258,060)*	-	*179,389*

17. Analysis of net assets between funds

Analysis of net assets between funds - current year

	Unrestricted funds 2022 £	Restricted funds 2022 £	Total funds 2022 £
Tangible fixed assets	3,633	-	**3,633**
Current assets	173,510	19,406	**192,916**
Creditors due within one year	(8,136)	-	**(8,136)**
Total	169,007	19,406	**188,413**

17. Analysis of net assets between funds (continued)

Analysis of net assets between funds - prior year

	Unrestricted funds 2021 £	*Restricted funds 2021* £	*Total funds 2021* £
Tangible fixed assets	*7,534*	*477*	*8,011*
Current assets	*194,860*	-	*194,860*
Creditors due within one year	*(23,482)*	-	*(23,482)*
Total	*178,912*	*477*	*179,389*

18. Pension commitments

The group operates a defined contribution pension scheme. The assets of the scheme are held separately from those of the group in an independently administered fund. The pension cost charge represents contributions payable by the group to the fund and amounted to £2,671 (2021: £2,967). Contributions totalling £Nil (2021: £Nil) were payable to the fund at the balance sheet date and are included in creditors.

19. Operating lease commitments

At 31 March 2022 the Charity had commitments to make future minimum lease payments under non-cancellable operating leases as follows:

	2022 £	*2021* £
Not later than 1 year	**13,913**	*13,913*
Later than 1 year and not later than 5 years	**49,853**	*55,650*
Later than 5 years	**-**	*8,115*
	63,766	*77,678*

20. Related party transactions

Shepway Citizens Advice Bureau is a member of the National Association of Citizens Advice Bureaux ('Citizens Advice').

	2022 £	*2021* *£*
Professional services, including membership fees	**2,936**	*2,689*
Publications	**575**	*605*
Insurance	**1,100**	*1,100*
	4,611	*4,394*

21. Controlling party

The Trustees are the ultimate controlling parties.

22. Purposes of designated funds

Property Maintenance Fund
Designated by the Trustees for the purposes of major maintenance and refurbishment of the charity premises which is not provided for through core funding.

Legal Services Fund
Designated by the Trustees for the purpose of covering contingencies including inflation increases e.g. pay awards not funded by the Legal Aid Agency.

23. Purposes of restricted funds

Help to Claim
The grant is funding a multi-channel service to enable our clients to access support in the way that is right for them. The service will operate a no wrong door policy so that people are able to access support through the pathway developed by the Citizens Advice. The grant will help to fund employees costs and general overheads to enable this to be achieved.

Money Matters
This is a restricted project originally funded by the Folkestone Rotary Club, which handed over the project to the Folkestone Rainbow Centre to fund and administer in the latter part of 2021. The partnership agreement is for funding to be £1,073 per month to provide Money Advice Services via employment of a part time Money Adviser.

Community Justice
The Community Justice Fund is a joint initiative between a range of providers and funders to support specialist advice providers cope with the impact of Covid-19 and promote longer term sustainability. The fund recognised that specialist advice providers, including those funded by the Legal Aid Agency, needed support to be able to continue to deliver services, for example, due to the cessation of Court Duty schemes and possessions actions by landlords. The grant provided income to support salaries and running costs to mitigate issues with income generation and cashflow during the pandemic. We applied to this fund and were fortunate to be awarded a grant of £42,000 to support our specialist Legal Aid Agency funded Housing Project.

Folkestone and Hythe District Council - Covid Recovery Support grant £5,000
The grant has been made to contribute to recruiting, training and supporting volunteers to advise and assist families and individuals facing hardship and to enable a Training Supervisor to continue to deliver training to ensure volunteers are suitably trained.

SHEPWAY CITIZENS ADVICE BUREAU
(A Company Limited by Guarantee)

DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MARCH 2022

	2022	2021
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	105	1,036
Investment income		
Deposit account interest	513	602
Charitable activities		
Folkestone and Hythe District Council	67,800	67,800
Folkestone and Hythe District Council Winter Grant	-	3,000
Folkestone and Hythe District Council Covid Support	5,000	-
Legal Aid Agency	91,118	70,821
Help to Claim	42,350	43,268
Help to Claim - Ashford	-	2,771
MASDAP	-	15,134
Money Matters	12,714	12,300
Community Justice Fund	42,000	38,000
Citizens Advice Laptop Grant	-	1,650
	260,982	254,744
Total incoming resources	261,600	256,382
EXPENDITURE		
Raising donations and legacies		
Wages	2,077	2,153
Social security	112	117
Pensions	31	34
	2,220	2,304
Charitable activities		
Wages	177,096	183,668
Social security	9,526	9,957
Pensions	2,618	2,908
Rent, rates and insurance	20,562	20,640
Light and heat	4,504	4,495
Telephone	6,396	6,536
Postage and stationery	4,791	3,886
Sundries	2,076	4,484
Training	370	334
Travel	1,136	237
Cleaning, repairs and maintenance	2,670	2,161
Computer and equipment	4,913	4,660
Publications	767	528
Legal fees	5,082	3,263
Depreciation of fixed assets	4,378	4,365
	246,885	252,122
Support Costs		
Governance Costs		
Wages	1,517	1,574
Social security	82	85
Pensions	22	25
Independent examiner's remuneration	1,850	1,950
	3,471	3,634
Total resources expended	252,576	258,060
Net income	9,024	(1,678)

This page does not form part of the statutory financial statements

SHEPWAY CITIZENS ADVICE BUREAU

England & Wales - Charity number 1102964

Accounts

Registered number: 05063463
Charity number: 1102964

SHEPWAY CITIZENS ADVICE BUREAU

(A company limited by guarantee)

UNAUDITED

TRUSTEES' REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2021

SHEPWAY CITIZENS ADVICE BUREAU
(A company limited by guarantee)

CONTENTS

	Page
Reference and administrative details of the Charity, its Trustees and Directors and advisers	1
Trustees' report	2 - 9
Independent examiner's report	10
Statement of financial activities	11
Balance sheet	12
Notes to the financial statements	13 - 27
The following pages do not form part of the statutory financial statements:	
Detailed Statement of Financial Activities	28

SHEPWAY CITIZENS ADVICE BUREAU

(A company limited by guarantee)

REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITY, ITS TRUSTEES AND DIRECTORS AND ADVISERS
FOR THE YEAR ENDED 31 MARCH 2021

	N Oakes J Keller R Griffiths A Petrie, Chairman J Chislett (resigned 22 October 2020) B Rainsley F Boland M Redmond
Company registered number	05063463
Charity registered number	1102964
Registered office	Units 4-6 Princes Gate George Lane Folkestone Kent CT20 1RH
Company secretary	J Jones
Accountants	Magee Gammon Chartered Accountants Henwood House Henwood Ashford Kent TN24 8DH

SHEPWAY CITIZENS ADVICE BUREAU

(A company limited by guarantee)

TRUSTEES' REPORT
FOR THE YEAR ENDED 31 MARCH 2021

The Trustees present their annual report together with the financial statements of the Charity for the 1 April 2020 to 31 March 2021. The annual report serves the purposes of both a Trustees' report and a directors' report under company law. The Trustees confirm that the annual report and financial statements of the charitable company comply with the current statutory requirements, the requirements of the charitable company's governing document and the provisions of the Statement of Recommended Practice (SORP) applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) (effective 1 January 2019).

Since the Charity qualifies as small under section 382 of the Companies Act 2006, the strategic report required of medium and large companies under the Companies Act 2006 (Strategic Report and Directors' Report) Regulations 2013 has been omitted.

Objectives and activities

a. Policies and objectives

The Citizens Advice service aims to:
- Provide the advice people need for the problems they face
- Improve the policies and practices that affect people's lives
- Campaign locally and nationally to influence government and organisations to bring about change in policies and laws
- Ensure that we respond to the needs of our community

The service provides free, independent, confidential and impartial advice to everyone on their rights and responsibilities. It values diversity, promotes equality and challenges discrimination.

In setting objectives and planning for activities, the Trustees have given due consideration to general guidance published by the Charity Commission relating to public benefit, including the guidance 'Public benefit: running a charity (PB2)'.

b. Our vision

Shepway Citizens Advice is an independent local charity. Our organisation is a mix of paid staff and volunteers, with volunteers being the key to the delivery of our core/generalist service and paid staff delivering supervisory and specialist services. We work to help prevent the problems of inequality of society and ensure that people are able to secure their rights by:
- Providing advice, information and guidance to everyone in Folkestone and Hythe and the surrounding areas in Kent on their rights and responsibilities
- Improving the policies and practices that affect people's lives.

c. Our objectives

To be proactive in:
- Making advice easily accessible
- Providing information, advice and advocacy that is targeted to the needs of the community
- Exercising a responsible influence over local and national policies.

To ensure the service is:
- Meeting the needs of the population of Folkestone & Hythe District
- Independent
- Free of charge
- Confidential
- Impartial
- Easily accessible

TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2021

Objectives and activities (continued)

d. Social investments

We provide general and specialist advice about welfare benefits, debt, housing, employment and immigration. Additionally, we also provide court desk and litigation services for housing.

In setting objectives and planning for activities, the Trustees have given due consideration to general guidance published by the Charity Commission relating to public benefit and in particular to its supplementary public benefit guidance.

e. Our aims

We aim to:
- Focus on the needs of the client and the community
- Develop individuals through volunteering and training

In order to assist in preventing:
- Poverty
- Homelessness
- Discrimination
- Unfair treatment

f. Volunteers

The Charity receives help and support in the form of voluntary assistance in advising the public and administering the Charity. Excluding Trustees, who are also Volunteers, 15 volunteers have contributed work valued at an estimated £100,000 to the service during previous years. In this current year volunteer work has decreased due to the impact of the pandemic which has affected ways of working and has meant a decrease in the availability of volunteers to deliver services.

Achievements and performance

a. Charitable activities

Citizens Advice Shepway dealt with a total of 2,500 clients in 2020/21 helping them to resolve 4,500 issues (2019/20: 3,400 clients and 7,000 issues). 54% of these problems were in relation to debt and welfare benefits, including Universal Credit, with a further 19% of problems relating to housing and employment problems. These problems not only impact on the socio-economic wellbeing of individuals but also on the community – so enabling residents to deal with them not only supports individuals, but also supports the financial and social wellbeing of communities.

b. Investment performance

The Charity does not currently hold any material investments.

c. Internal and external factors

The Charity is only too well aware of the financial pressures experienced by its major funders, and in view of this, has taken active measures to seek additional sources of funding for its services.

Additional resources have been deployed since the balance sheet date to recover outstanding work in progress on the LAA contract, which is deemed a priority in the year ahead.

TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2021

Financial review

a. Going concern

After making appropriate enquiries, the Trustees have a reasonable expectation that the Charity has adequate resources to continue in operational existence for the foreseeable future. For this reason, they continue to adopt the going concern basis in preparing the financial statements.

b. Reserves policy

Shepway Citizens Advice is required to ensure that free monies are available in each financial year to meet any reasonably foreseeable contingency. The Charity will maintain a projection of income for at least one year ahead, in accordance with the terms of two of our main sponsors, and will ensure that funding continues to be derived from as wide a variety of sources possible.

In the event of the cessation of one or more funding streams, Shepway Citizens Advice will take the action necessary to ensure the viability of the organisation, and to maintain the provision of a good quality advice service.

Funding for future pay awards has also to be met from reserves as our two main sources of funding, the Folkestone & Hythe District Council grant and the Legal Aid Agency civil contract, are not index-linked. In reviewing the potential costs that could arise should a significant reduction in income be incurred, the Trustees have determined that 'free' reserves should be maintained equal to at least 3 months of normal operating expenditure. The reasons for holding particular reserves are outlined in notes 22 and 23.

c. Deficit

No funds were in deficit at the balance sheet date.

d. Material investments policy

As required in its Articles, paragraph 3.19, in furtherance of its objectives, and for no other purposes, the Charity has the power to invest any monies not immediately required for its purposes in or upon such investments, securities or property as may be thought fit, subject nevertheless to such conditions and such consents as may for the time being be imposed or required by law.

e. Financial position

Incoming resources in the year were £256,383 (2020: £292,072), a decrease form the previous year of £35,689. Major funders were: Legal Aid Agency £70,821, Folkestone & Hythe District Council £67,800, Help to Claim £43,268, Community Justice £38,000, MASDAP £15,134 and Rotary Club £12,300.

Main changes to the previous year were:

	£'000
Legal Aid Agency	(68)
MASDAP	(11)
Community Justice	38
Help to claim	36
Total	(38)

Total expenditure incurred during the year was £258,061 (2020: £283,813), a decrease on the previous year of £25,752. This was mainly attributable to reduced activity as a result of the pandemic. Payroll costs were £18,096 lower compared to the previous year.

Overall this represented a deficit in the year of £1,678 (2020: a surplus of £8,259). At 31 March 2021, total reserves were £179,389 of which £178,912 represent unrestricted funds and £477 represents restricted funds.

f. Covid19

Covid19 has had a significant impact on our organisation and the services we deliver and while we have undertaken the necessary risk assessments and acted to mitigate the impact as far as possible no one could have predicted that the pandemic and associated restrictions would last for the whole year and beyond.

The main changes coming from the pandemic were:

- Changes in the ways of working with people working remotely and services being delivered via telephone, email and webchat rather than face to face.
- The suspension of the Housing Possession Court Duty Scheme which we deliver in Thanet and Canterbury Courts under our LAA contract.
- Suspension of recovery actions by Landlords and Creditors where clients have rent arrears and other debts.

These changes meant we saw a reduction in housing and debt enquiries as well as a reduction in LAA income due to no Court desk representation and an initial reduction in the number of clients seeking housing advice. Remote working and the delivery of services through non face to face channels also reduced our ability to obtain evidence of eligibility for LAA which meant that not all the advice and assistance provided under the contract was billable to the LAA.
Fortunately the reduction in income was mitigated through payroll savings largely due to a Caseworker vacancy which was not filled until September 2020 and a grant from the Community Justice Foundation provided to support continued delivery of our specialist Housing services.

Through careful management and the above mitigations, we ended the year with a small deficit.

Structure, governance and management

a. Governing document

The Charity is registered as a charitable company limited by guarantee and was set up by a Memorandum of Association on 4 March 2004 and is a registered charity number 1102964.

Structure, governance and management (continued)

b. Methods of appointment or election of Trustees

Trustees, who are also directors of the Company, are recruited via a process which includes an interview with the Chair of the Board. They are then either elected at an AGM or co-opted by the Trustee Board. A separate process agreed by the Trustee Board is followed for election of the Chair.

c. Organisational structure and decision-making policies

Shepway Citizens Advice is governed by its Trustee Board which is responsible for setting the strategic direction of the organisation and the policy of the Charity. The Trustees carry the ultimate responsibility for the conduct of Shepway Citizens Advice and for ensuring that the Charity satisfies its legal and contractual obligations. Trustees meet as a minimum quarterly and delegate the day-to-day operation of the organisation to senior management.

The Trustee Board annually assesses and reviews it's performance in order to ensure it's effectiveness and achievement of it's objectives.

The Trustee Board is independent from management. A register of members' interests is maintained at the registered office and is available to the public.

d. Policies adopted for the induction and training of Trustees

Newly appointed Trustees are provided with a comprehensive induction to Shepway CAB through the provision of an induction pack, visits to the organisation and access to resources provided by Citizens Advice.

e. Related party relationships

Shepway Citizens Advice is a member of Citizens Advice, the operating name of the National Association of Citizens Advice, which provides a framework for standards of advice and casework management as well as monitoring progress against these standards. Operating policies are independently determined by the Trustee Board of Shepway Citizens Advice in order to fulfil its charitable objectives and comply with the national membership requirements.

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

Structure, governance and management (continued)

f. Risk management

The trustees have a duty to identify and review the risks to which the Charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

Shepway Citizens Advice has worked on a Corporate Risk Management exercise. A risk management strategy and risk register are agreed by the Trustee Board. The Trustees recognise that any major risks to which the charity is exposed need to be reviewed and systems put in place to mitigate those risks. To that end, Shepway Citizens Advice is continually monitoring and managing its risk, reviewing the corporate risk register and ensuring action plans are in place to mitigate its key risks. This was particularly the case this year when additional risk register addendums and assessments were incorporated into the risk assessment process to continually review and manage the risks associated with the pandemic.

Included in external risks is that of the loss of funding. The effects of this have been minimised by the procedures in place, which have resulted in funding being secured from a variety of sources. The Charity continues to seek to diversify its funding sources. Internal risks are minimised by the implementation of procedures for authorisation of all transactions and projects and to ensure consistent quality of delivery of all operational aspects of the charitable Company. These procedures are periodically reviewed to ensure that they still meet the needs of the Charity.

g. Data Protection – Statement of internal control

The local Citizens Advice trustee board oversee the information security of all personal information of our clients, staff, funders and strategic partners that is processed. The local Citizens Advice hold joint responsibility for client data that is held in our case management system, with the national Citizens Advice Service. An information assurance management team exists to ensure the confidentiality, integrity and availability of all personal and sensitive data is maintained to a level which is compliant with the requirements the General Data Protection Regulation and Data Protection Act 2018.

Plans for future periods

Future Developments

Future developments are largely governed by our Annual Reviews of our client and community profiles and our Community Advice Needs Analysis in order to ensure that any developments are relevant to the environment in which we work.

Working with others

We will regularly assess opportunities for working in partnership with other organisations, including pursuing joint funding.

Multi Channel

We continue to work to increase the channels through which clients can access our service, and though the face to face channels were largely suspended for a large part of the year we are slowly returning to providing targeted face to face services and reviewing regularly in order to ensure we meet all health and safety requirements as well as Government guidelines. Our current plans include:
• Increasing telephone access through continuing to deliver the Citizens Advice national Advice line as well as a local telephone advice service.
• Slowly returning to increased delivery of face to face services.
• Extending our on line presence and access through our Facebook page and our website.

Outreach services

Our commitment to developing outreach services in the Marsh area continues but this has not been possible to achieve due to, so far, being unable to secure the necessary funding to support any such initiative. In the meantime we provide advice by telephone and email to people living in these rurally isolated areas and prioritise appointments for people coming from the Marsh area.

Other services/development areas

Other service areas that we will aim to look at over the next three years will include:

Emerging needs
We will proactively monitor and assess emerging needs in order to ensure we respond and change to provide services that are relevant and focused on the needs of the people of Folkestone and Hythe and the surrounding areas.

Maintaining and increasing access to our services
We will do this by continuing to prioritise the recruitment and training of volunteers into the service.

Communications
We have worked to increase the quality and quantity of our external communications so that we can publicise legislative and policy changes in order to ensure we increase the number of people that we can reach and that we increase our profile in the community. We now have volunteers supporting this and have developed press contacts within the local media.

Members' liability

The Members of the Charity guarantee to contribute an amount not exceeding £1 to the assets of the Charity in the event of winding up.

TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2021

Statement of Trustees' responsibilities

The Trustees (who are also the directors of the Charity for the purposes of company law) are responsible for preparing the Trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the Trustees to prepare financial statements for each financial year. Under company law, the Trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the Charity and of its incoming resources and application of resources, including its income and expenditure, for that period. In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles of the Charities SORP (FRS 102);
- make judgements and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards (FRS 102) have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Charity will continue in business.

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

Approved by order of the members of the board of Trustees on 22 July 2021 and signed on their behalf by:



A Petrie
(Chair of Trustees)

SHEPWAY CITIZENS ADVICE BUREAU

(A company limited by guarantee)

INDEPENDENT EXAMINER'S REPORT FOR THE YEAR ENDED 31 MARCH 2021

Independent examiner's report to the Trustees of Shepway Citizens Advice Bureau ('the Charity')

I report to the charity Trustees on my examination of the accounts of the Charity for the year ended 31 March 2021.

Responsibilities and basis of report

As the Trustees of the Charity (and 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 Charity 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 the Charity's accounts 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 the Charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants in England and Wales, 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 Charity 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.

This report is made solely to the Charity's Trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. My work has been undertaken so that I might state to the Charity's Trustees those matters I am required to state to them in an independent examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the Charity and the Charity's Trustees as a body, for my work or for this report.

Signed:  Dated: 22 July 2021

Roland Parry FCA

Magee Gammon, Chartered Accountants, Henwood House, Henwood, Ashford, Kent, TN24 8DH

SHEPWAY CITIZENS ADVICE BUREAU

(A company limited by guarantee)

STATEMENT OF FINANCIAL ACTIVITIES (INCORPORATING INCOME AND EXPENDITURE ACCOUNT) FOR THE YEAR ENDED 31 MARCH 2021

	Note	Unrestricted funds 2021 £	Restricted funds 2021 £	Total funds 2021 £	*Total funds 2020 £*
Income from:					
Donations and legacies	3	**1,036**	**-**	**1,036**	*1,720*
Charitable activities	4	**138,622**	**116,123**	**254,745**	*289,340*
Investments	5	**602**	**-**	**602**	*1,012*
Total income		**140,260**	**116,123**	**256,383**	*292,072*
Expenditure on:					
Charitable activities	6	**144,674**	**113,387**	**258,061**	*283,813*
Total expenditure		**144,674**	**113,387**	**258,061**	*283,813*
Net (expenditure)/income		**(4,414)**	**2,736**	**(1,678)**	*8,259*
Transfers between funds	15	**6,046**	**(6,046)**	**-**	*-*
Net movement in funds		**1,632**	**(3,310)**	**(1,678)**	*8,259*
Reconciliation of funds:					
Total funds brought forward		**177,280**	**3,787**	**181,067**	*172,808*
Net movement in funds		**1,632**	**(3,310)**	**(1,678)**	*8,259*
Total funds carried forward		**178,912**	**477**	**179,389**	*181,067*

The Statement of financial activities includes all gains and losses recognised in the year.

The notes on pages 13 to 27 form part of these financial statements.

SHEPWAY CITIZENS ADVICE BUREAU

(A company limited by guarantee)
REGISTERED NUMBER: 05063463

BALANCE SHEET
AS AT 31 MARCH 2021

	Note		2021 £		*2020 £*
Fixed assets					
Tangible assets	11		**8,011**		*9,945*
Current assets					
Debtors	12	**106,001**		*133,237*	
Cash at bank and in hand		**88,859**		*57,048*	
		194,860		*190,285*	
Creditors: amounts falling due within one year	13	**(23,482)**		*(19,163)*	
Net current assets			**171,378**		*171,122*
Total net assets			**179,389**		*181,067*
Charity funds					
Restricted funds	15		**477**		*3,787*
Unrestricted funds	15		**178,912**		*177,280*
Total funds			**179,389**		*181,067*

The Charity was entitled to exemption from audit under section 477 of the Companies Act 2006.

The members have not required the company to obtain an audit for the year in question in accordance with section 476 of Companies Act 2006.

The Trustees acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and preparation of financial statements.

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

The financial statements were approved and authorised for issue by the Trustees on 22 July 2021 and signed on their behalf by:

A Petrie
(Chair of Trustees)

N Oakes

The notes on pages 13 to 27 form part of these financial statements.

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

1. General information

Shepway Citizens Advice Bureau is a private company limited by guarantee. The company registration number is 05063463 and the registered office is Units 4-6 Princes Gate, George Lane, Folkestone, Kent, England, CT20 1RH.

2. Accounting policies

2.1 Basis of preparation of financial statements

The financial statements 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 2015), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Shepway Citizens Advice Bureau meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

2.2 Income

All income is recognised once the Charity has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

For legacies, entitlement is taken as the earlier of the date on which either: the company is aware that probate has been granted, the estate has been finalised and notification has been made by the executor(s) to the Trust that a distribution will be made, or when a distribution is received from the estate. Receipt of a legacy, in whole or in part, is only considered probable when the amount can be measured reliably and the company has been notified of the executor's intention to make a distribution. Where legacies have been notified to the company, or the company is aware of the granting of probate, and the criteria for income recognition have not been met, then the legacy is treated as a contingent asset and disclosed if material.

Donated services or facilities are recognised when the company has control over the item, any conditions associated with the donated item have been met, the receipt of economic benefit from the use of the company of the item is probable and that economic benefit can be measured reliably. In accordance with the Charities SORP (FRS 102), the general volunteer time is not recognised and refer to the Trustees' Report for more information about their contribution.

On receipt, donated professional services and facilities are recognised on the basis of the value of the gift to the Charity which is the amount it would have been willing to pay to obtain services or facilities of equivalent economic benefit on the open market; a corresponding amount is then recognised in expenditure in the period of receipt.

Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Income tax recoverable in relation to investment income is recognised at the time the investment income is receivable.

2. Accounting policies (continued)

2.3 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, 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 classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use.

Fundraising costs are those incurred in seeking voluntary contributions and do not include the costs of disseminating information in support of the charitable activities. Governance costs are those incurred in connection with administration of the company and compliance with constitutional and statutory requirements.

Costs of generating funds are costs incurred in attracting voluntary income, and those incurred in trading activities that raise funds.

Charitable activities and Governance costs are costs incurred on the company's operations, including support costs and costs relating to the governance of the company apportioned to charitable activities.

All expenditure is inclusive of irrecoverable VAT.

2.4 Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the Charity; this is normally upon notification of the interest paid or payable by the institution with whom the funds are deposited.

2.5 Taxation

The Charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the Charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

2.6 Tangible fixed assets and depreciation

Tangible fixed assets costing £500 or more are capitalised.

A review for impairment of a fixed asset is carried out if events or changes in circumstances indicate that the carrying value of any fixed asset may not be recoverable. Shortfalls between the carrying value of fixed assets and their recoverable amounts are recognised as impairments. Impairment losses are recognised in the Statement of Financial Activities incorporating the Income and Expenditure Account.

2. Accounting policies (continued)

2.6 Tangible fixed assets and depreciation (continued)

Tangible fixed assets are carried at cost, net of depreciation and any provision for impairment. Depreciation is provided at rates calculated to write off the cost of fixed assets, less their estimated residual value, over their expected useful lives on the following bases:

Property improvements	- 20% straight line basis
Plant and machinery	- 33% and 20% straight line basis

2.7 Debtors

Trade and other debtors are recognised at the settlement amount after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

2.8 Cash at bank and in hand

Cash at bank and in hand includes cash and short-term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

2.9 Liabilities and provisions

Liabilities are recognised when there is an obligation at the balance sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably.

Liabilities are recognised at the amount that the Charity anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide.

Provisions are measured at the best estimate of the amounts required to settle the obligation. Where the effect of the time value of money is material, the provision is based on the present value of those amounts, discounted at the pre-tax discount rate that reflects the risks specific to the liability. The unwinding of the discount is recognised within interest payable and similar charges.

2.10 Financial instruments

The Charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

2.11 Operating leases

Rentals paid under operating leases are charged to the statement of financial activities on a straight line basis over the lease term.

Benefits received and receivable as an incentive to sign an operating lease are recognised on a straight line basis over the period until the date the rent is expected to be adjusted to the prevailing market rate.

2. Accounting policies (continued)

2.12 Pensions

The Charity operates a defined contribution pension scheme and the pension charge represents the amounts payable by the Charity to the fund in respect of the year.

2.13 Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the Charity and which have not been designated for other purposes.

Designated funds comprise unrestricted funds that have been set aside by the Trustees for particular purposes. The aim and use of each designated fund is set out in the notes to the financial statements.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the Charity for particular purposes. The costs of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

2.14 Irrecoverable VAT

The Bureau recovers VAT in accordance with an agreed partial exemption method.

3. Income from donations and legacies

	Unrestricted funds 2021 £	Total funds 2021 £	*Total funds 2020 £*
Donations	1,036	**1,036**	*1,720*
Total 2020	*1,720*	*1,720*	

4. Income from charitable activities

	Unrestricted funds 2021 £	Restricted funds 2021 £	Total funds 2021 £	*Total funds 2020 £*
Community Advice & Information	138,622	116,123	**254,745**	*289,340*
Total 2020	*206,950*	*82,390*	*289,340*	

5. Investment income

	Unrestricted funds 2021 £	Total funds 2021 £	*Total funds 2020 £*
Deposit account interest	602	**602**	*1,012*
Total 2020	*1,012*	*1,012*	

6. Analysis of expenditure on charitable activities

Summary by fund type

	Unrestricted funds 2021 £	Restricted funds 2021 £	Total funds 2021 £	*Total funds 2020 £*
Charitable Activities	142,369	113,387	**255,756**	*281,301*
Expenditure on generating voluntary income	2,305	-	**2,305**	*2,512*
Total 2021	144,674	113,387	**258,061**	*283,813*
Total 2020	*192,118*	*91,695*	*283,813*	

Summary by expenditure type

	Staff costs 2021 £	Depreciation 2021 £	Other costs 2021 £	Total funds 2021 £	*Total funds 2020 £*
Charitable Activities	198,216	4,365	53,175	**255,756**	*281,301*
Expenditure on generating voluntary income	2,305	-	-	**2,305**	*2,512*
Total 2021	200,521	4,365	53,175	**258,061**	*283,813*
Total 2020	*218,617*	*7,997*	*57,199*	*283,813*	

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

7. Analysis of expenditure by activities

	Activities undertaken directly 2021 £	Total funds 2021 £	*Total funds 2020 £*
Charitable Activities	255,756	**255,756**	*281,301*
Expenditure on generating voluntary income	2,305	**2,305**	*2,512*
Total 2021	258,061	**258,061**	*283,813*
Total 2020	*283,813*	*283,813*	

Analysis of direct costs

	Charitable Activities 2021 £	Voluntary Income 2021 £	Total funds 2021 £	*Total funds 2020 £*
Staff costs	196,532	2,305	**198,837**	*216,781*
Depreciation	4,365	-	**4,365**	*7,997*
Community Advice & Information	51,225	-	**51,225**	*55,249*
Governance costs	3,634	-	**3,634**	*3,786*
Total 2021	255,756	2,305	**258,061**	*283,813*
Total 2020	*281,301*	*2,512*	*283,813*	

8. Independent examiner's remuneration

The independent examiner's remuneration amounts to an independent examiner fee of £1,950 (*2020 - £1,950*).

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

9. Staff costs

	2021 £	2020 £
Wages and salaries	**187,398**	*203,112*
Social security costs	**10,159**	*11,999*
Other pension costs	**2,964**	*3,506*
	200,521	*218,617*

The average number of persons employed by the Charity during the year was as follows:

	2021 No.	2020 No.
Charitable activities	**11**	*13*

The average headcount expressed as full-time equivalents was:

	2021 No.	2020 No.
Charitable activities	**7**	*8*

No employee received remuneration amounting to more than £60,000 in either year.

10. Trustees' remuneration and expenses

During the year, no Trustees received any remuneration or other benefits *(2020 - £NIL)*.

During the year ended 31 March 2021, no Trustee expenses have been incurred *(2020 - £NIL)*.

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

11. Tangible fixed assets

	Property Improvements £	Plant and machinery £	Total £
Cost or valuation			
At 1 April 2020	**34,009**	**81,810**	**115,819**
Additions	**-**	**2,431**	**2,431**
At 31 March 2021	**34,009**	**84,241**	**118,250**
Depreciation			
At 1 April 2020	**34,009**	**71,865**	**105,874**
Charge for the year	**-**	**4,365**	**4,365**
At 31 March 2021	**34,009**	**76,230**	**110,239**
Net book value			
At 31 March 2021	**-**	**8,011**	**8,011**
At 31 March 2020	*-*	*9,945*	*9,945*

12. Debtors

	2021 £	*2020 £*
Due within one year		
Prepayments and accrued income	**106,001**	*133,237*
	106,001	*133,237*

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

13. Creditors: Amounts falling due within one year

	2021 £	2020 £
Other taxation and social security	**5,770**	*8,623*
Other creditors	**16,511**	*10,540*
Accruals and deferred income	**1,201**	-
	23,482	*19,163*

14. Financial instruments

	2021 £	2020 £
Financial assets		
Financial assets measured at fair value through income and expenditure	**88,859**	*57,048*

Financial assets measured at fair value through income and expenditure comprise cash and bank balances.

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

15. Statement of funds

Statement of funds - current year

	Balance at 1 April 2020 £	Income £	Expenditure £	Transfers in/out £	Balance at 31 March 2021 £
Unrestricted funds					
Designated funds					
Designated Property Maintenance Fund	27,170	-	(3,842)	-	23,328
Designated Legal Services Fund	84,179	70,821	(72,901)	-	82,099
	111,349	70,821	(76,743)	-	105,427
General funds					
General Funds	65,931	69,438	(67,930)	6,046	73,485
Total Unrestricted funds	177,280	140,259	(144,673)	6,046	178,912
Restricted funds					
MASDAP	-	15,134	(15,134)	-	-
RDHCT	2,833	-	(2,833)	-	-
Help to Claim	954	43,268	(42,689)	(1,056)	477
Help to Claim - Ashford	-	2,771	-	(2,771)	-
Rotary Club - Money Matters	-	12,300	(11,731)	(569)	-
Community Justice	-	38,000	(38,000)	-	-
Folkestone & Hythe District Council - Winter grant	-	3,000	(3,000)	-	-
Citizens Advice - Laptop grant	-	1,650	-	(1,650)	-
	3,787	116,123	(113,387)	(6,046)	477
Total of funds	181,067	256,382	(258,060)	-	179,389

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

15. Statement of funds (continued)

Statement of funds - prior year

	Balance at 1 April 2019 £	*Income* £	*Expenditure* £	*Transfers in/out* £	*Balance at 31 March 2020* £
Unrestricted funds					
Designated funds					
Designated Property Maintenance Fund	*34,690*	-	*(7,520)*	-	*27,170*
Designated Legal Services Fund	*62,616*	*139,207*	*(117,644)*	-	*84,179*
	97,306	139,207	(125,164)	-	*111,349*
General funds					
General Funds	*62,283*	*70,475*	*(66,954)*	*127*	*65,931*
Total Unrestricted funds	159,589	209,682	(192,118)	*127*	*177,280*
Restricted funds					
MASDAP	-	*25,960*	*(25,960)*	-	-
RDHCT	*12,265*	-	*(9,432)*	-	*2,833*
Help to Claim	*954*	*40,643*	*(40,643)*	-	*954*
Help to Claim - Ashford	-	*4,125*	*(4,125)*	-	-
Rotary Club - Money Matters	-	*11,662*	*(11,535)*	*(127)*	-
	13,219	82,390	(91,695)	*(127)*	*3,787*
Total of funds	*172,808*	*292,072*	*(283,813)*	-	*181,067*

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

16. Summary of funds

Summary of funds - current year

	Balance at 1 April 2020 £	Income £	Expenditure £	Transfers in/out £	Balance at 31 March 2021 £
Designated funds	**111,349**	**70,821**	**(76,743)**	**-**	**105,427**
General funds	**65,931**	**69,438**	**(67,930)**	**6,046**	**73,485**
Restricted funds	**3,787**	**116,123**	**(113,387)**	**(6,046)**	**477**
	181,067	**256,382**	**(258,060)**	**-**	**179,389**

Summary of funds - prior year

	Balance at 1 April 2019 £	*Income* £	*Expenditure* £	*Transfers in/out* £	*Balance at 31 March 2020* £
Designated funds	*97,306*	*139,207*	*(125,164)*	-	*111,349*
General funds	*62,283*	*70,475*	*(66,954)*	*127*	*65,931*
Restricted funds	*13,219*	*82,390*	*(91,695)*	*(127)*	*3,787*
	172,808	*292,072*	*(283,813)*	-	*181,067*

17. Analysis of net assets between funds

Analysis of net assets between funds - current year

	Unrestricted funds 2021 £	Restricted funds 2021 £	Total funds 2021 £
Tangible fixed assets	7,534	477	**8,011**
Current assets	194,860	-	**194,860**
Creditors due within one year	(23,482)	-	**(23,482)**
Total	178,912	477	**179,389**

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

17. Analysis of net assets between funds (continued)

Analysis of net assets between funds - prior year

	Unrestricted funds 2020 £	*Restricted funds 2020* £	*Total funds 2020* £
Tangible fixed assets	8,991	954	*9,945*
Current assets	187,452	2,833	*190,285*
Creditors due within one year	(19,163)	-	*(19,163)*
Total	177,280	3,787	*181,067*

18. Pension commitments

The group operates a defined contribution pension scheme. The assets of the scheme are held separately from those of the group in an independently administered fund. The pension cost charge represents contributions payable by the group to the fund and amounted to £2,967 (2020: £3,507). Contributions totalling £Nil (2020: £Nil) were payable to the fund at the balance sheet date and are included in creditors.

19. Operating lease commitments

At 31 March 2021 the Charity had commitments to make future minimum lease payments under non-cancellable operating leases as follows:

	2021 £	*2020* £
Not later than 1 year	**13,913**	*13,526*
Later than 1 year and not later than 5 years	**55,650**	*55,650*
Later than 5 years	**8,115**	*22,028*
	77,678	*91,204*

20. Related party transactions

Shepway Citizens Advice Bureau is a member of the National Association of Citizens Advice Bureaux ('Citizens Advice').

	2021 £	*2020* *£*
Professional services, including membership fees	**2,689**	*2,689*
Publications	**528**	*605*
Insurance	**1,100**	*1,100*
	4,317	*4,394*

21. Controlling party

The Trustees are the ultimate controlling parties.

22. Purposes of designated funds

Property Maintenance Fund
Designated by the Trustees for the purposes of major maintenance and refurbishment of the charity premises which is not provided for through core funding.

Legal Services Fund
Designated by the Trustees for the purpose of covering contingencies including inflation increases e.g. pay awards not funded by the Legal Aid Agency.

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

23. Purposes of restricted funds

Citizens Advice (MASDAP)
A debt advice project funded by the Money Advice Service.

The Roger De Haan Charitable Trust (RDHCT)
The grant has funded our new Training Supervisor post which is responsible for the recruitment and training of new Volunteers largely within the core/generalist service. The post also supports other training activities including the training and development of our existing volunteers.

The Litigants in Person Support Service (LIPSS)
Funding is through the Access to Justice Foundation. The Litigants in Person Support Service is to support clients who are either taking of defending court action and who cannot access legal representation due to there being no legal aid available and/or due to them not being able to afford the costs of instructing a legal representative. The project provides advice and assistance up to representation to clients covering a range of legal issues including non-legally aided housing and family matters. The funding funds a dedicated part time worker supervised and supported by our in house Solicitor.

Help to Claim
The grant is funding a multi-channel service to enable our clients to access support in the way that is right for them. The service will operate a no wrong door policy so that people are able to access support through the pathway developed by the Citizens Advice. The grant will help to fund employees costs and general overheads to enable this to be achieved.

Help to Claim - Ashford
Funding was to provide additional services where Ashford clients needed advice over and above advice regarding Universal Credit issues and as there is no Citizens Advice in Ashford they would be referred to their closest Citizens Advice. The funds amounted to £5500 per Citizens Advice for the year 19/20 paid through Canterbury Citizens Advice. There will be no further funding.

Money Matters
This is a restricted project funded by the Rotary Club, the partnership agreement is for funding to be £1023.50 per month to provide Money Advice Services.

Community Justice
The Community Justice Fund is a joint initiative between a range of providers and funders to support specialist advice providers cope with the impact of Covid-19 and promote longer term sustainability. The fund recognised that specialist advice providers, including those funded by the Legal Aid Agency, needed support to be able to continue to deliver services, for example, due to the cessation of Court Duty schemes and possessions actions by landlords. The grant provided income to support salaries and running costs to mitigate issues with income generation and cashflow during the pandemic. We applied to this fund and were fortunate to be awarded a grant of £38,000 to support our specialist Legal Aid Agency funded Housing Project.

Folkestone and Hythe District Council - Winter grant
Along with other organisations in Folkestone & Hythe we worked to distribute the Winter Grant Scheme to support people with food and fuel costs during the winter period from December to March. The funds provided by Government and distributed through County and District Councils meant that we were allocated £3000 to distribute to local residents, included within this amount was coverage of our administrative/staff costs

Citizens Advice - Laptop grant
Funding provided by parent body for purchase of laptops to support staff working from home initiative

SHEPWAY CITIZENS ADVICE BUREAU
(A Company Limited by Guarantee)

DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MARCH 2021

	2021	*2020*
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	1,036	*1,720*
Investment income		
Deposit account interest	602	*1,012*
Charitable activities		
Folkestone and Hythe District Council	67,800	*67,800*
Folkestone and Hythe District Council Winter Grant	3,000	-
Legal Aid Agency	70,821	*139,150*
Help to Claim	43,268	*40,643*
Help to Claim - Ashford	2,771	*4,125*
MASDAP	15,134	*25,960*
Rotary Club - Money Matters	12,300	*11,662*
Community Justice	38,000	-
Citizens Advice Laptop Grant	1,650	-
	254,744	*289,340*
Total incoming resources	256,382	*292,072*
EXPENDITURE		
Raising donations and legacies		
Wages	2,153	*2,334*
Social security	117	*138*
Pensions	34	*40*
	2,304	*2,512*
Charitable activities		
Wages	183,668	*199,072*
Social security	9,957	*11,760*
Pensions	2,908	*3,437*
Rent, rates and insurance	20,640	*19,727*
Light and heat	4,495	*4,164*
Telephone	6,536	*5,795*
Postage and stationery	3,886	*6,501*
Sundries	4,484	*2,515*
Training	334	*754*
Travel	237	*3,907*
Cleaning, repairs and maintenance	2,161	*3,136*
Computer and equipment	4,660	*4,763*
Publications	528	*647*
Legal fees	3,263	*3,340*
Depreciation of fixed assets	4,365	*7,997*
	252,122	*277,515*
Support Costs		
Governance Costs		
Wages	1,574	*1,706*
Social security	85	*101*
Pensions	25	*29*
Independent examiner's remuneration	1,950	*1,950*
	3,634	*3,786*
Total resources expended	258,060	*283,813*
Net income	(1,678)	*8,259*

This page does not form part of the statutory financial statements