

REGISTERED COMPANY NUMBER: 05446940 (England and Wales)  
REGISTERED CHARITY NUMBER: 1109852

REPORT OF THE TRUSTEES AND  
FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2024  
FOR  
CYNGOR AR BOPETH SIR DDINBYCH CITIZENS  
ADVICE DENBIGHSHIRE

Williams Denton Cyf  
Chartered Certified Accountants  
Statutory Auditors  
Glaslyn  
Ffordd y Parc  
Parc Menai  
Bangor  
Gwynedd  
LL57 4FE

**CYNGOR AR BOPETH SIR DDINBYCH CITIZENS  
ADVICE DENBIGHSHIRE**

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FOR THE YEAR ENDED 31 MARCH 2024**

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**CYNGOR AR BOPETH SIR DDINBYCH CITIZENS  
ADVICE DENBIGHSHIRE**

**REPORT OF THE TRUSTEES  
FOR THE YEAR ENDED 31 MARCH 2024**

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The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 March 2024. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

**OBJECTIVES AND ACTIVITIES**

**Objectives and aims**

The Mission of Cyngor Ar Bopeth Sir Ddinbych Citizens Advice Denbighshire (CAD) is:

'To reduce poverty, improve financial and personal resilience, and prevent homelessness, thereby contributing to improved wellbeing within our community.'

The charity's core activities in delivering that mission are provision of an information, advice, and advocacy service, including money advice in the area of benefits, funded through a 'Consumer and Finance Contract' with Denbighshire County Council (DCC) and grants from Big Lottery Fund, Welsh Government, Energy Saving Trust, Trussell Trust, Rhyl Town Council and other organisations.

We at CAD champion equality through the way we operate, the advice we provide - which is accessible to all - and through our contribution to research and campaigns that shine a light on the issues of inequality in our communities.

The charity's main objectives for the year were to sustain its current programmes, establish new projects and acquire further funding to extend its volunteer base. The charity was particularly proactive in recruiting volunteers by raising the profile of the service using local print media and social media and exhibiting/speaking at local events and community groups. We also offered placements to students and those seeking work experience to give them an insight into how the organisation operates.

The trustees have paid due regard to guidance issued by the Charity Commission in deciding on the activities the charity should undertake and regularly reviewed its business plan and strategy.

**CYNGOR AR BOPETH SIR DDINBYCH CITIZENS  
ADVICE DENBIGHSHIRE**

**REPORT OF THE TRUSTEES  
FOR THE YEAR ENDED 31 MARCH 2024**

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**OBJECTIVES AND ACTIVITIES**

**Significant activities**

In the financial year 2023/24 CAD has:

Successfully extended the Denbighshire County Council (DCC) contracts to provide a Consumer and Financial Advice Service for the whole of Denbighshire to March 2029 following a recommissioning process in 2023. This funding from DCC has facilitated services/support in the following areas:

- Direct support for tenants in DCC Housing, including advice on energy via DCC Housing Department (the Key 2 Advice project)
- Provision of a full-time caseworker from CAD to support the work of DCC's Homelessness Prevention Team
- Provision of a Carers Befriending Service in partnership with Northeast Wales Carers Information Service (NEWCIS)
- Provision of a project to build financial capability amongst young people through the Families First Young People initiative
- A project to encourage the economically inactive into employment and assist them in securing welfare benefit entitlements with funding and a delivery partnership with 'Working Denbighshire' part of DCC.

**With funding from Welsh Government (via Citizens Advice Cymru) we have delivered the following activity:**

- Wide ranging advice for people across Wales via Advicelink - Single Advice Fund (SAF)
- Welfare benefits advice via the telephone, encouraging people to claim their entitlements through the 'Claim What's Yours' project
- Advice to young people leaving care via the Basic Income Pilot project

**Projects and activity funded by other partners included:**

- 'Your Place or Ours' - funded by The Lottery Community Fund working in partnership with South Denbighshire Community Partnership (SDCP) to work with local communities to identify and develop new services that will support independent living, combat rural poverty and enable people to live well in their communities. The Project started in 2018 in Corwen and Edeyrnion. In 2020 the funding was extended to include services to the Llangollen community.
- 'It's Not Too Late' - funded by the Henry Smith Charity. This project was funded to deliver out-of-hours money advice to clients who found it difficult to attend our offices during working hours. This advice included financial literacy training and holistic preventative and crisis money advice: encompassing, income maximisation, budgeting and debt resolution.
- 'Force for Energy' - in partnership with the other five North Wales local Citizens Advice offices and Woody's Lodge (a charity supporting veterans, emergency services employees and reservists). This project provided energy advice and wider holistic advice services to clients from the veteran community across North Wales.
- 'Help Through Hardship' - a Trussell Trust funded project, in partnership with Ynys Mon Citizens Advice to deliver a telephone advice service for people requesting a food bank voucher.
- 'Help through Hardship Local' - another Trussell Trust funded project in partnership with Vale of Clwyd Mind, seeking to align foodbank and mental health support with holistic advice to break the cycle of deprivation.
- Vale of Clwyd Food/Fuel Bank - this project is aimed at further helping clients who find themselves in fuel poverty. Co-op vouchers are topped up with £20 each and provided to clients in urgent need of electricity supply via prepayment meters.



**CYNGOR AR BOPETH SIR DDINBYCH CITIZENS  
ADVICE DENBIGHSHIRE**

**REPORT OF THE TRUSTEES  
FOR THE YEAR ENDED 31 MARCH 2024**

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**OBJECTIVES AND ACTIVITIES**

- 'We Can See You Now' - funding from the Tudor Trust in partnership with Ynys Mon Citizens Advice to provide a digital /virtual 'drop in' service for clients i.e. the consultation with a client happens over a video link using the 'Attend Anywhere' platform (much like Zoom or Google Meet). This has become a key platform for our service and has been widely welcomed by our clients.

- Moondance (Warmer Wales 2) - a project funded by The Moondance Foundation via Citizens Advice Cymru to provide clients with energy advice.

- BESN Energy Adviser - funded by the National Grid via Citizens Advice for an Energy Caseworker to deliver specialist energy advice and income maximisation support to clients experiencing fuel poverty.

- 'Help Accessing Legal Support' (HALS) project funded by Access to Justice Fund. This project was aimed at establishing a comprehensive legal advice service for litigants in person in North and Mid Wales providing specialist advice in the areas of family and community care law.

This project was replaced by 'Improving Outcomes Through Legal Support' (IOTLS) in July 2023, again funded by the Access to Justice Fund, and operates similarly to the previous project.

- Citizens Advice Cost-of-Living project - additional funding to enhance our generalist service by way of employing an outreach advice assessor.

Every funding organisation has its own requirements in terms of measuring and evaluating the impact of the project they are funding. CAD gathers the necessary data and qualitative information for funders and to inform its own work and strategy. CAD is also keen to demonstrate so-called 'soft outputs' and Social Value which are increasingly a requirement from funders.

In addition to specific funded activity, we have increased our volunteer base to maintain a multi-channel service and with a view to expanding access to advice and increasing our presence in the community.

We have also undertaken research and campaigns to inform decision makers about social injustice and inequality and the impact of the cost-of-living crisis.

REPORT OF THE TRUSTEES  
FOR THE YEAR ENDED 31 MARCH 2024

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**OBJECTIVES AND ACTIVITIES**

**Public benefit**

The trustees have paid due regard to the Charity Commission's guidance on public benefit in deciding the activities undertaken by CAD during the year. The trustees are satisfied that the information provided in the report and accounts meets the public benefit reporting requirements.

**How our activities deliver Public Benefit - our performance and achievements**

All projects have met their targets and we have been awarded extra opportunities on the strength of excellent project management.

Our annual client satisfaction survey continues to indicate strong positive results.

The Board of Trustees is committed to act in an ethical way regarding its financial dealings and to this end, an Ethical Investment and Financial Management Policy is in place.

The Board has reviewed the Business Development Plan for 2023-2026 and measured the outcomes against the objectives within that plan. This plan has been reviewed during the Financial Year ending 31 March 2024 and new strategic priorities have been set for the Charity for the years 2024- 2027. This plan is a joint effort between the Chief Officer and the Trustee Board.

We have again been awarded the maximum points on every aspect of the Leadership Self-Assessment (LSA) process by our Citizens Advice Auditor. This assessment is based on a Performance Quality Framework which measures performance in the following areas:

- Client Experience/ Quality of Advice
- People Management and Leadership
- Financial Health

We have also retained the specialist advice accreditation from AQS for the following advice areas:

- Debt
- Welfare Benefits
- Family Law

Training of our staff and volunteers requires constant attention as there are frequent changes to the entitlements available to our clients, changes in the law and finance, and in opportunities for local and community support for our team to be aware of, as well as the need to offer more general developmental training. The fact that we are doing this effectively is evidenced by the LSA award and the feedback we receive from clients.

CAD has continued partnerships with all five Local Citizens Advice operations in North Wales, the ASK Centre in Rhyl, DCC and SDCC. These partnerships offer improved opportunities for acquiring funding and for consolidating working relationships. In addition, CAD has a strong community presence and the relationships with the Local Authority and town and community councils are important to the work it undertakes.

In the year ended 31 March 2024, CAD achieved Welfare Benefit gains of £13,133,080 and handled £11,744,324 of debt on behalf of clients.

Having had to close our offices during the pandemic, we have now re-instated our in-person face-to-face triage service on two days per week at each site, alongside the digital ('Attend Anywhere') and telephone service. We also provide community triage services in Prestatyn, Corwen and Llangollen.

We also support wider services via telephone across Wales through 'Advicelink' and 'Claim What's Yours' and across England and Wales through the 'Help Through Hardship' project.

**CYNGOR AR BOPETH SIR DDINBYCH CITIZENS  
ADVICE DENBIGHSHIRE**

**REPORT OF THE TRUSTEES  
FOR THE YEAR ENDED 31 MARCH 2024**

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**STRATEGIC REPORT**

**Financial position**

CAD has a diverse portfolio of funding including contract funding received; £234,000 in unrestricted monies from DCC and a further £43,638 in unrestricted funds from various sources.

We also received £995,647 from a variety of funders as restricted funding.

Overall, the fund balances (including assets and liabilities) carried forward are £708,667 and £93,920 for unrestricted and restricted funds respectively, giving total net assets carried forward of £802,587.

Our income for the year also included £18,319 from donations, legacies and investment income.

At the balance sheet date, current assets include a total of £332,878 (2023 - £325,289) of short-term deposits, and call deposits totalling £258,409 (2023 - £171,735). All deposits are with UK banks and building societies.

**Reserves policy**

It is the policy of CAD that unrestricted funds which have not been designated for a specific use should be maintained at a level sufficient to ensure that, in the unlikely event of a catastrophic loss of funding, CAD will be able to meet its liabilities to both staff and suppliers while considering its future options.

**Going concern**

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

**Risk Management**

The trustees have an ongoing process of reviewing circumstances which may give rise to CAD being exposed to risk and are satisfied that systems are in place to mitigate exposure to such risks.

**Principal risks and uncertainties**

However well an organisation is managed, there may be risks which are beyond the organisation's control which would rate as high risk. The organisation believes it identifies and manages these risks as pro-actively as possible.

Examples may include:

- Unexpected reduction in funding from existing sources.
- Failure to win competitive contracts for additional projects.

The trustees and the senior management team recognise these risks and take a proactive approach to identify and manage them.

Any significant reduction in core funding may result in a reduction in core service. This has been mitigated to some extent by the new contractual relationship with DCC. Nevertheless, the organisation has a strategic reduction plan to best manage projects in such a situation:

If CAD were to lose its entire core funding, the trustees believe it is likely that they would have to implement a strategic closure plan and if funds could not be found to replace core funding, all projects would cease to operate over the medium term. Funding is in place through the Reserves Policy to enable this to be done in an orderly fashion. During the course of the year fire safety and electrical testing inspections have been completed at all of the Charity's premises and the trustees continue to identify and deal with relevant issues.



**CYNGOR AR BOPETH SIR DDINBYCH CITIZENS  
ADVICE DENBIGHSHIRE**

**REPORT OF THE TRUSTEES  
FOR THE YEAR ENDED 31 MARCH 2024**

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**STRATEGIC REPORT**

**Future plans**

Our Business Development Plan 2023- 2026 defines our aspirations and strategy for the Charity:

- To provide a high quality and accessible service that meets the advice needs of the local community
- To maintain robust and resilient financial and organisational governance whilst developing new and additional funded services
- To challenge discrimination through advice, promote equality through advocacy, and value diversity
- To promote our profile positively in the press and media and communicate the value of our service effectively with stakeholders and the community
- To influence policy both nationally and locally through campaign and research work.
- To promote activity to improve the wellbeing and development of staff, volunteers, and trustees, and to commit to a robust recruitment and development plan
- To ensure that everyone working within our service (all staff, volunteers, and trustees) share an objective to keep each other, our clients, and vulnerable members of our community safe from harm and/or abuse.

We recognise that statutory agencies and organisations are requiring access to their services via a digital route, we aim to be a digital portal for clients to access these services and work with partner agencies to facilitate this channel.

**STRUCTURE, GOVERNANCE AND MANAGEMENT**

**Governing document**

Citizens Advice Denbighshire is a charity operating as a company limited by guarantee and the trustees are Directors of the Trustee Board of the company which is registered with Companies House under company number 05446940 and also with the Charity Commission under charity number 1109852. The charity is governed by the Trust Deed and the Memorandum and Articles of Association.

The Trustees, who are also the Directors for the purpose of company law, and who served during the year and up to the date of signature of the financial statements were:

Yveline Hands  
Gaynor Brooks  
Alison Henshaw  
Charlotte Howard (resigned 31.1.24)  
Alastair Morgan  
Nigel Nicoll  
Pauline Bowe (resigned 25.5.24)  
Sanjay Bhalla (resigned 28.5.24)  
Victoria Massey (resigned 27.9.23)  
John Parry (appointed 1.5.24)

The Trustee Board meets on a quarterly basis and has two sub committees, which monitor and deal with detailed issues in their respective areas and report to the Board. The sub committees are:

- Staffing, Premises and Information Assurance
- Business Planning and Finance

Additional meetings of either the Board or sub committees may be called if there is an urgent need to do so. There are also occasional 'task and finish' groups set up for specific projects.



**CYNGOR AR BOPETH SIR DDINBYCH CITIZENS  
ADVICE DENBIGHSHIRE**

**REPORT OF THE TRUSTEES  
FOR THE YEAR ENDED 31 MARCH 2024**

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**STRUCTURE, GOVERNANCE AND MANAGEMENT**

**Recruitment and appointment of new trustees**

Efforts to recruit new Trustees was ongoing this year as some Trustees came to the end of their tenure or left for personal reasons. Trustees are appointed by election at the Annual General Meeting, nominated by member organisations or co-opted by the Trustee Board, provided that the co-opted and nominated Trustees do not exceed one third of the number of the total number of trustees.

None of the trustees has any beneficial interest in the company. All of the trustees are members of the company and guarantee to contribute £1 in the event of a winding up.

**The Executive Team, Staff and Volunteers**

The Charity this year relied on some 21 active volunteer advisers (an increase on the previous year) as well as 38 full and part-time staff (at the year-end) who carried out a wide range of advice work and administrative tasks. The increase in volunteer numbers helped us maintain a multi-channel advice service for our communities and enabled us to start thinking about extending the service to locations in the community. The engagement of volunteers in undertaking charitable and income generating activities is not recognised within the SOFA.

Staff work on a hybrid basis i.e. part of the week in the office and part of the week at their home base.

The central management structure of CAD during the financial year consisted of a Chief Officer, Finance Officer, Performance and Projects Manager, and a Business Development and Operations Manager. Management of projects and advice services is delegated to other managers.

New staff members are normally appointed following public advertisement and interview and receive comprehensive induction and training when they take the post. Staff have also been employed following work experience.

**Wider network**

The CAD team engages in networking activity with a wide range of local charities for the good of the community and, where appropriate, enters into partnerships with other charities and statutory agencies.

**REFERENCE AND ADMINISTRATIVE DETAILS**

**Registered Company number**

05446940 (England and Wales)

**Registered Charity number**

1109852

**Registered office**

23 High Street  
Denbigh  
DENBIGHSHIRE  
LL16 3HY

**Trustees**

Yveline Hands  
Gaynor Brooks  
Alison Henshaw  
Charlotte Howard (resigned 31.1.24)  
Alastair Morgan  
Nigel Nicoll  
Pauline Bowe (resigned 25.5.24)  
Sanjay Bhalla (resigned 28.5.24)  
Victoria Massey (resigned 27.9.23)  
John Parry (appointed 1.5.24)

**CYNGOR AR BOPETH SIR DDINBYCH CITIZENS  
ADVICE DENBIGHSHIRE**

**REPORT OF THE TRUSTEES  
FOR THE YEAR ENDED 31 MARCH 2024**

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**REFERENCE AND ADMINISTRATIVE DETAILS**

**Company Secretary**  
Yveline Hands

**Auditors**

Williams Denton Cyf  
Chartered Certified Accountants  
Statutory Auditors  
Glaslyn  
Ffordd y Parc  
Parc Menai  
Bangor  
Gwynedd  
LL57 4FE

**STATEMENT OF TRUSTEES' RESPONSIBILITIES**

The trustees (who are also the directors of Cyngor Ar Bopeth Sir Ddinbych Citizens Advice Denbighshire for the purposes of company law) are responsible for preparing the Report of the Trustees and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

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

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

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

In so far as the trustees are aware:

- there is no relevant audit information of which the charitable company's auditors are unaware; and
- the trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditors are aware of that information.

**AUDITORS**

The auditors, Williams Denton Cyf, will be proposed for re-appointment at the forthcoming Annual General Meeting.

CYNGOR AR BOPETH SIR DDINBYCH CITIZENS  
ADVICE DENBIGHSHIRE

REPORT OF THE TRUSTEES  
FOR THE YEAR ENDED 31 MARCH 2024

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Report of the trustees, incorporating a strategic report, approved by order of the board of trustees, as the company directors, on 31 July 2024 and signed on the board's behalf by:

A handwritten signature in black ink, appearing to read 'Alison Henshaw'. The signature is written in a cursive, flowing style.

Lady Alison Henshaw - Trustee



**REPORT OF THE INDEPENDENT AUDITORS TO THE MEMBERS OF  
CYNGOR AR BOPETH SIR DDINBYCH CITIZENS  
ADVICE DENBIGHSHIRE**

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**Opinion**

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

In our opinion the financial statements:

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

**Basis for opinion**

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

**Conclusions relating to going concern**

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

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

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

**Other information**

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

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

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

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

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

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

**REPORT OF THE INDEPENDENT AUDITORS TO THE MEMBERS OF  
CYNGOR AR BOPETH SIR DDINBYCH CITIZENS  
ADVICE DENBIGHSHIRE**

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

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

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

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

**Responsibilities of trustees**

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

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

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

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

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

We gained an understanding of the legal and regulatory framework applicable to the company and the industry in which it operates, and considered the risk of acts by the company that were contrary to applicable laws and regulations, including fraud.

We designed audit procedures to respond to the risk, recognising that the risk of not detecting a material misstatement due to fraud is higher than the risk of not detecting one resulting from error, as fraud may involve deliberate concealment by, for example, forgery or intentional misrepresentations, or through collusion.

We focussed on laws and regulations which could give rise to a material misstatement in the financial statements, including, but not limited to, the Companies Act 2006 and UK tax legislation. Our tests included agreeing the financial statement disclosures to underlying supporting documentation, enquiries with management and enquiries of legal counsel. There are inherent limitations in the audit procedures described above and, the further removed non-compliance with laws and regulations is from the events and transactions reflected in the financial statements, the less likely we would become aware of it.

We did not identify any key audit matters relating to irregularities, including fraud. As in all our audits, we also addressed the risk of management override of internal controls, including testing journals and evaluating whether there was evidence of bias by the directors that represented a risk of material misstatement due to fraud.

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



**REPORT OF THE INDEPENDENT AUDITORS TO THE MEMBERS OF  
CYNGOR AR BOPETH SIR DDINBYCH CITIZENS  
ADVICE DENBIGHSHIRE**

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**Use of our report**

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charitable company's members those matters we are required to state to them in an auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.



Mr Martin Steven Barrett (Senior Statutory Auditor)  
for and on behalf of Williams Denton Cyf  
Chartered Certified Accountants  
Statutory Auditors  
Glaslyn  
Ffordd y Parc  
Parc Menai  
Bangor  
Gwynedd  
LL57 4FE

31 July 2024



CYNGOR AR BOPETH SIR DDINBYCH CITIZENS  
ADVICE DENBIGHSHIRE

STATEMENT OF FINANCIAL ACTIVITIES  
FOR THE YEAR ENDED 31 MARCH 2024

	Notes	Unrestricted funds £	Restricted funds £	2024 Total funds £	2023 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>					
Charitable activities	3				
Advice and information service		277,638	995,648	1,273,286	1,384,603
Investment income	2	18,017	-	18,017	7,669
Other income	4	302	-	302	1,200
<b>Total</b>		<b>295,957</b>	<b>995,648</b>	<b>1,291,605</b>	<b>1,393,472</b>
<b>EXPENDITURE ON</b>					
Charitable activities	5				
Advice and information service		267,913	976,288	1,244,201	1,359,414
<b>NET INCOME</b>					
Transfers between funds	16	28,044 22,477	19,360 (22,477)	47,404 -	34,058 -
Net movement in funds		50,521	(3,117)	47,404	34,058
<b>RECONCILIATION OF FUNDS</b>					
Total funds brought forward		658,146	97,037	755,183	721,125
<b>TOTAL FUNDS CARRIED FORWARD</b>		<b>708,667</b>	<b>93,920</b>	<b>802,587</b>	<b>755,183</b>

The notes form part of these financial statements

CYNGOR AR BOPETH SIR DDINBYCH CITIZENS  
ADVICE DENBIGHSHIRE

BALANCE SHEET  
31 MARCH 2024

	Notes	Unrestricted funds £	Restricted funds £	2024 Total funds £	2023 Total funds £
<b>FIXED ASSETS</b>					
Tangible assets	11	9,363	-	9,363	11,946
<b>CURRENT ASSETS</b>					
Debtors	12	16,597	12,045	28,642	234,004
Investments	13	332,878	-	332,878	325,289
Cash with Financial Institutions and in hand		<u>367,901</u>	<u>81,875</u>	<u>449,776</u>	<u>324,302</u>
		717,376	93,920	811,296	883,595
<b>CREDITORS</b>					
Amounts falling due within one year	14	(18,072)	-	(18,072)	(140,358)
<b>NET CURRENT ASSETS</b>		<u>699,304</u>	<u>93,920</u>	<u>793,224</u>	<u>743,237</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<u>708,667</u>	<u>93,920</u>	<u>802,587</u>	<u>755,183</u>
<b>NET ASSETS</b>		<u>708,667</u>	<u>93,920</u>	<u>802,587</u>	<u>755,183</u>
<b>FUNDS</b>	16				
Unrestricted funds - General				378,667	358,146
Unrestricted funds - Designated				330,000	300,000
Restricted funds				<u>93,920</u>	<u>97,037</u>
<b>TOTAL FUNDS</b>				<u>802,587</u>	<u>755,183</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 31 July 2024 and were signed on its behalf by:



Lady Alison Henshaw - Trustee



Nigel Nicoll - Trustee

The notes form part of these financial statements