

# SCUNTHORPE AND DISTRICT CITIZENS ADVICE BUREAU

England & Wales · Charity number 1110205

## Details

---

**Status** Registered

**Legal form** Charitable company

**Company number** [05446797](#)

**Registered** 2005-06-24

**Register** [View on the Charity Commission register](#)

## Contact

---

**Address** Scunthorpe Citizens Advice Bureau  
Scunthorpe Central  
Carlton Street  
Scunthorpe  
DN15 6TX

**Phone** 01724878010

**Website** [www.citizensadvicenlincs.org.uk](http://www.citizensadvicenlincs.org.uk)

## Activities

---

**Objects:** TO PROMOTE ANY CHARITABLE PURPOSES FOR THE BENEFIT OF THE COMMUNITY IN (NORTH LINCOLNSHIRE) 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 SICKNESS.

**Activities:** free, independent, impartial advice, information and advocacy on any subject raised by the general public

## Classification

---

- **How:** Provides Advocacy/advice/information
- **What:** General Charitable Purposes, The Prevention Or Relief Of Poverty
- **Who:** The General Public/mankind

## Geography

- **Area of benefit:** NORTH LINCOLNSHIRE AND SURROUNDING AREAS.
- Lincolnshire
- North Lincolnshire

## Finances

| Period end | Income      | Expenditure | Assets   | Employees |
|------------|-------------|-------------|----------|-----------|
| 2025-03-31 | £1,782,192  | £1,747,740  | £734,591 | 28        |
| 2024-03-31 | £1,869,926  | £1,715,784  | £700,139 | 21        |
| 2023-03-31 | £10,808,095 | £1,688,758  | £545,997 | 18        |
| 2022-03-31 | £1,467,466  | £1,308,175  | £426,660 | 16        |
| 2021-03-31 | £838,129    | £715,683    | £267,369 | 12        |

## Trustees

| Name                  | Role | Appointed  |
|-----------------------|------|------------|
| Kowsilla Stones       |      | 2020-01-29 |
| Linden Gilliland King |      | 2016-01-01 |
| Lynee Thomsett        |      | 2019-07-31 |
| MADELEINE KEYWORTH    |      | 2008-10-28 |
| Mx Cameron Clack      |      | 2024-05-01 |
| RICHARD MASON         |      | 2005-09-06 |
| Rachel Johnson        |      | 2019-10-31 |
| William Holroyd       |      | 2024-05-01 |

---

# Accounts

---

SCUNTHORPE AND DISTRICT CITIZENS ADVICE BUREAU  
(OPERATING AS CITIZENS ADVICE NORTH LINCOLNSHIRE)  
REGISTERED IN ENGLAND AND WALES UNDER COMPANY NUMBER 05446797  
REGISTERED CHARITY NUMBER 1110205

FINANCIAL STATEMENTS FOR THE YEAR ENDED  
31ST MARCH 2025

SCUNTHORPE AND DISTRICT CITIZENS ADVICE BUREAU  
(OPERATING AS CITIZENS ADVICE NORTH LINCOLNSHIRE)  
FINANCIAL STATEMENTS FOR THE YEAR ENDED  
31ST MARCH 2025

INDEX

|                                                                      | Page  |
|----------------------------------------------------------------------|-------|
| Trustees' annual report                                              | 1-6   |
| Independent auditor's report                                         | 7-10  |
| Statement of financial activities and income and expenditure account | 11    |
| Balance sheet                                                        | 12    |
| Statement of cash flows                                              | 13    |
| Notes to the financial statements                                    | 14-20 |
| Detailed statement of financial activities                           | 21    |

SCUNTHORPE AND DISTRICT CITIZENS ADVICE BUREAU  
(OPERATING AS CITIZENS ADVICE NORTH LINCOLNSHIRE)  
FINANCIAL STATEMENTS FOR THE YEAR ENDED  
31ST MARCH 2025  
TRUSTEES' ANNUAL REPORT

The trustees present their annual directors' report and the financial statements of the charity for the year ended 31st March 2025 which are also prepared to meet the requirements for a directors' report and accounts for Companies Act purposes.

The financial statements comply with the Charities Act 2011, the Companies Act 2006, the Memorandum and Articles of Association, and Accounting and Reporting by Charities: 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 (FRS 102) (effective 1 January 2019).

## **OBJECTIVES AND ACTIVITIES**

### **Objectives and aims**

Citizens Advice North Lincolnshire provides an in-depth information, general help and legal advice and advocacy service across North Lincolnshire.

We deliver free, independent, confidential and impartial advice covering benefits and tax credits, debt, employment, health and community care, housing, immigration, asylum and nationality, relationships and family and consumer goods and services.

The organisation was founded in 1974. The company was established under a Memorandum of Association which sets out the organisation's objects and activities. These are:

*To promote any charitable purposes for the benefit of the community in North Lincolnshire and surrounding areas by the advancement of education, the protection and preservation of health and the relief of poverty and sickness through the provision of free, independent, impartial information and advocacy on any subject raised by the general public.*

Our vision is that everyone will be able to access free advice to find a way forward.

Our aim is to provide the advice people need for the problems they face and improve the policies and practices that affect people's lives.

We are a member of the National Association of Citizens Advice Bureaux (Citizens Advice) and as part of the UK's largest advice service we offer:

- Triage diagnosis – analysis of the nature of the problems presented and identifying the most appropriate next steps for the client.
- Information – presented to clients in a form that can be easily understood.
- Advice – clients presented with options and a clear explanation of what each involves.
- Advocacy – direct involvement in seeking solutions to clients' problems e.g. letter writing, negotiation or representation.
- Referral – to another agency if most appropriate for the client.

We review our objectives and activities each year through our business planning processes. This review looks at what we achieved and the outcomes of our work in the previous 12 months. The review looks at the success of each key activity and the benefits they have brought to the community we are set up to help. The review also helps us to ensure our objectives and activities remain focussed on our stated purposes. We have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing our aims and objectives and in planning our future activities. In particular, the trustees consider how planned activities will contribute to the aims and objectives they have set.

SCUNTHORPE AND DISTRICT CITIZENS ADVICE BUREAU  
(OPERATING AS CITIZENS ADVICE NORTH LINCOLNSHIRE)  
FINANCIAL STATEMENTS FOR THE YEAR ENDED  
31ST MARCH 2025  
TRUSTEES' ANNUAL REPORT

## **ACHIEVEMENTS AND PERFORMANCE**

Citizens Advice North Lincolnshire has extensive experience of delivering services and all of our projects in the year successfully delivered their contracted outcomes.

Our staffing structure continued to support the delivery of services and in the year, we helped local people to resolve over 17,500 issues through our advice. The top advice issues clients faced were debt and money, benefits and income maximisation and energy.

Funding from the Money Advice and Pensions Service enabled us to continue providing specialist debt and money advice, while funding from Ongo supported our work with their tenants to help them sustain financial wellbeing. Our Energy Advice project continued to build on previous successes, assisting consumers in tackling fuel poverty and improving household energy efficiency. Alongside this, our partnership advice project with Scunthorpe Foodbank continued to provide vital support to visitors experiencing food poverty and financial insecurity.

During the year, we secured new funding from Cadent Gas to deliver energy and income maximisation support, including help with complex benefit applications, energy efficiency training, and the distribution of free devices such as slow cookers and CO<sub>2</sub> alarms. We also successfully secured funding to continue providing advice and support for people experiencing mild to moderate mental health conditions.

In addition, we supported North Lincolnshire Council to provide grants to over 4000 households affected by cost of living increases to support them to access essentials including food and warmth.

Health and community care remained a key part of our core offer. We continued to deliver Social Prescribing services to patients registered with practices across the East and West Primary Care Networks, supporting them to address the wider determinants of health and to take greater control of their own wellbeing. The Ironstone Centre has continued to go from strength to strength, forming an integral part of our health and wellbeing support offer.

Our Acute Response and Welcome Home projects were successfully implemented, with both progressing beyond the pilot phase and securing further funding to continue delivery of these vital services within hospital settings. Alongside this, our embedded Adult Social Care project continued to achieve positive outcomes, further demonstrating the value of community-based initiatives in the health and social care environment, both in improving patient experience and in contributing to cost-effectiveness across the wider system.

Building on the success of our earlier peer support work, we delivered a new project enabling people with lived experience to share their stories and insights within RDASH, ensuring that the client voice was embedded throughout service design and delivery. This project was a significant success, volunteers with lived experience took part in piloting new mental health treatment technologies, contributing to meetings and interview panels, with three volunteers going on to secure employment as a direct result of their involvement.

In addition to helping people resolve their individual problems, we also collected evidence and stories to campaign for policy changes that benefit the wider population. The organisation exceeded its own targets in this area by 25%, reflecting both the strength of our delivery and our commitment to driving systemic change that improves outcomes for communities as a whole.

Our successes in the year included delivery of the Big Energy Savings Week to help people cut their fuel bills and get all of the financial support they are entitled to.

SCUNTHORPE AND DISTRICT CITIZENS ADVICE BUREAU  
(OPERATING AS CITIZENS ADVICE NORTH LINCOLNSHIRE)  
FINANCIAL STATEMENTS FOR THE YEAR ENDED  
31ST MARCH 2025  
TRUSTEES' ANNUAL REPORT

## **FINANCIAL REVIEW**

The Statement of Financial Activities set out on page 11 shows all of the income receivable and expenditure payable for the year. Our overall level of funding reduced in the year. Income was £1,782,192 compared to £1,869,926 for the previous year. Expenditure was slightly higher, increasing from £1,715,784 to £1,747,740

A surplus of £34,452 resulted for the year.

At 31st March 2025, total fund balances were £734,591 of which £713,658 related to unrestricted funds, with the balance of £20,933 being restricted funds.

### **Investment policy and objectives**

Aside from retaining a prudent amount in reserves each year most of the charity's funds are spent in the short term. Therefore the charity adopts a short term investment time horizon and a low risk strategy with liquid resources being invested in deposit accounts.

### **Reserves policy**

The trustees believe that the organisation should hold financial reserves in order to ensure that the charity can continue to operate and meet the needs of clients in the event of unforeseen and potentially financially damaging circumstances arising. The trustees consider it prudent to set aside an amount equivalent to six months' average operating expenditure plus a designated contractual commitment reserve. The amount of the reserve fund target minimum is calculated each year after approval of the annual budget.

The amount of reserve for the year ending 31 March 2026 is budgeted to be £614,485.

### **Fundraising standards information**

The charity had no significant fundraising activities in the year.

## **STRUCTURE, GOVERNANCE AND MANAGEMENT**

### **Governing document**

The organisation is a charitable company limited by guarantee. The company was established under a Memorandum of Association which established the objects and powers of the charitable company and is governed under its Articles of Association which were adopted on 5 April 2005 and were last amended on 23 January 2014. In the event of the company being wound up members are required to contribute an amount not exceeding £1.

### **Recruitment and appointment of new trustees**

The directors of the company are also charity trustees for the purposes of charity law and under the company's Articles are known as members of the Trustee Board. Under the requirements of the Memorandum and Articles of Association the members of the Trustee Board are elected to serve for a period of three years after which they must be re-elected at the next Annual General Meeting.

Trustees are recruited by a formal process which seeks to maintain a broad skill mix and ensure that the needs of the community are appropriately reflected through the diversity of the board.

All member of the Trustee Board give their time voluntarily and received no benefits from the charity. Any expenses reclaimed from the charity are set out in the notes to the accounts.

SCUNTHORPE AND DISTRICT CITIZENS ADVICE BUREAU  
(OPERATING AS CITIZENS ADVICE NORTH LINCOLNSHIRE)  
FINANCIAL STATEMENTS FOR THE YEAR ENDED  
31ST MARCH 2025  
TRUSTEES' ANNUAL REPORT

**STRUCTURE, GOVERNANCE AND MANAGEMENT (continued)**

**Trustee induction and training**

New trustees are supported to learn about their responsibilities and gain an understanding of how the organisation works. The Chair of the board provides new trustees with essential reading to enable them to understand the legal, financial and strategic responsibilities of their role.

**Organisational structure**

Citizens Advice North Lincolnshire has a trustee board of up to 15 who meet quarterly and are responsible for the strategic direction and policy of the charity. At present the board has nine members from a variety of professional backgrounds relevant to the work of the charity. The Company Secretary also sits on the board but has no voting rights.

The board of trustees meet to discuss strategic and operational performance and agree business plans and budgets. The board is structured to ensure that individual members lead on key aspects of the organisation's work; equality and diversity, finance, health and safety, human resources, research and campaigns and quality of advice.

The trustee board operates under an agreed schedule of agenda to ensure that all necessary business is enacted each year.

A scheme of delegation is in place and day to day responsibility for the provision of the services rests with the Chief Executive

**REFERENCE AND ADMINISTRATIVE DETAILS**

|                            |                                                                                                            |
|----------------------------|------------------------------------------------------------------------------------------------------------|
| Charity number             | 1110205                                                                                                    |
| Company number             | 5446797                                                                                                    |
| Name and registered office | Scunthorpe and District Citizens Advice Bureau<br>Scunthorpe Central, Carlton Street, Scunthorpe, DN15 6TX |
| Other name charity uses    | Citizens Advice North Lincolnshire                                                                         |
| Directors and trustees     |                                                                                                            |
| R J S Mason                | - Chair                                                                                                    |
| L Thomsett                 | - Vice Chair                                                                                               |
| K Stones                   | - Treasurer                                                                                                |
| M M Keyworth               |                                                                                                            |
| L G King                   |                                                                                                            |
| R Johnson                  |                                                                                                            |
| C Clack                    | - appointed May 2024                                                                                       |
| W Holroyd                  | - appointed May 2024                                                                                       |
| S G Hepworth               | - resigned Oct 2024                                                                                        |

The trustees retiring by rotation at the 2025 Annual General Meeting and offering themselves for re-election are M M Keyworth, R Johnson and L Thomsett.

|                   |          |
|-------------------|----------|
| Company secretary | D Taylor |
|-------------------|----------|

SCUNTHORPE AND DISTRICT CITIZENS ADVICE BUREAU  
(OPERATING AS CITIZENS ADVICE NORTH LINCOLNSHIRE)  
FINANCIAL STATEMENTS FOR THE YEAR ENDED  
31ST MARCH 2025  
TRUSTEES' ANNUAL REPORT

**REFERENCE AND ADMINISTRATIVE DETAILS (continued)**

|                          |                                                                                                                                                      |                                                    |
|--------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------|
| Key management personnel | L C Stephenson<br>D Taylor                                                                                                                           | - Joint Chief Executive<br>- Joint Chief Executive |
| Auditors                 | Smailes Goldie<br>Chartered Accountants<br>Regent's Court, Princess Street, Hull, HU2 8BA                                                            |                                                    |
| Accountants              | Tingle Ashmore Ltd<br>Chartered Accountants<br>Enterprise House, Broadfield Court, Sheffield, S8 0XF                                                 |                                                    |
| Bankers                  | Lloyds Bank<br>106 High Street, Scunthorpe, North Lincolnshire, DN15 8HG<br><br>Unity Trust Bank<br>PO Box 7193, Planetary Road, Willenhall, WV1 9DG |                                                    |

**RESPONSIBILITIES OF THE TRUSTEES IN RELATION TO THE FINANCIAL STATEMENTS**

The trustees (who are also directors of Scunthorpe and District Citizens Advice Bureau for the purposes of company law) are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice). The trustees have adopted the provisions of the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities" issued in 2019 in preparing the annual report and financial statements of the charity.

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 charity and of the incoming resources and application of resources, including the income and expenditure, of the charity for the year. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP 2019 (FRS 102);
- make judgments and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the 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.

SCUNTHORPE AND DISTRICT CITIZENS ADVICE BUREAU  
(OPERATING AS CITIZENS ADVICE NORTH LINCOLNSHIRE)  
FINANCIAL STATEMENTS FOR THE YEAR ENDED  
31ST MARCH 2025  
TRUSTEES' ANNUAL REPORT

**RESPONSIBILITIES OF THE TRUSTEES IN RELATION TO THE FINANCIAL STATEMENTS (continued)**

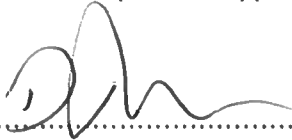
In so far as the Trustees are aware:

- there is no relevant audit information of which the charitable company's auditor is 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 auditor is aware of that information.

**AUDITORS**

The auditors, Smailes Goldie, will be proposed for re-appointment at the forthcoming Annual General Meeting.

The Annual Report was approved by the trustees on 29/10/25 and signed on their behalf by



.....  
D Taylor  
Secretary

SCUNTHORPE AND DISTRICT CITIZENS ADVICE BUREAU  
(OPERATING AS CITIZENS ADVICE NORTH LINCOLNSHIRE)  
FINANCIAL STATEMENTS FOR THE YEAR ENDED  
31ST MARCH 2025  
INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF  
SCUNTHORPE AND DISTRICT CITIZENS ADVICE BUREAU

**Opinion**

We have audited the financial statements of Scunthorpe and District Citizens Advice Bureau (the 'charitable company') for the year ended 31st March 2025 which comprise the Statement of Financial Activities and Income and Expenditure Account, Balance Sheet, Statement of Cash Flows and notes to the financial statements, including 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), including Financial Reporting Standard 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland.

In our opinion the financial statements

- give a true and fair view of the state of the charitable company's affairs as at 31st March 2025, and of its incoming resources and application of resources, including its income and expenditure, for the period then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'; 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 Auditor's 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.

SCUNTHORPE AND DISTRICT CITIZENS ADVICE BUREAU  
(OPERATING AS CITIZENS ADVICE NORTH LINCOLNSHIRE)  
FINANCIAL STATEMENTS FOR THE YEAR ENDED  
31ST MARCH 2025  
INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF  
SCUNTHORPE AND DISTRICT CITIZENS ADVICE BUREAU

**Other information**

The other information comprises the information included in the Trustees Annual Report, other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information contained within the annual report. 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.

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 course of 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 Trustees' Annual Report (incorporating the Directors' Report) for the financial period for which the financial statements are prepared is consistent with the financial statements; and
- the Directors' Report has been prepared in accordance with applicable legal requirements.

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

In the light of our 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 Trustees' Annual Report.

We have nothing to report in respect of the following matters in relation to which 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 directors' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or
- the Trustees were not entitled to take advantage of the small companies exemption from the requirement to prepare a Strategic Report or in preparing the Trustees' Annual Report.

**Responsibilities of Trustees**

As explained more fully in the Trustees' responsibilities statement set out on pages 5 and 6, 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.

SCUNTHORPE AND DISTRICT CITIZENS ADVICE BUREAU  
(OPERATING AS CITIZENS ADVICE NORTH LINCOLNSHIRE)  
FINANCIAL STATEMENTS FOR THE YEAR ENDED  
INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF  
SCUNTHORPE AND DISTRICT CITIZENS ADVICE BUREAU

**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 an auditor's report 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.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The specific procedures for this engagement and the extent to which these are capable of detecting irregularities, including fraud is detailed below:

Our approach to identifying and assessing the risks of material misstatement in respect of irregularities, including fraud and non-compliance with laws and regulations, was focused on specific laws and regulations which we considered may have a direct material effect on the financial statements or the operations of the charitable company, including the Companies Act 2006, the Charities Act 2011, data protection, anti-bribery, employment, health and safety legislation and safeguarding regulations. An understanding of these laws and regulations and the extent of compliance was obtained through discussion with management and inspecting legal and regulatory correspondence.

We assessed the susceptibility of the charitable company's financial statements to material misstatement, including obtaining an understanding of how fraud might occur, by making enquiries of management and considering the internal controls in place to mitigate risks of fraud and non-compliance with laws and regulations.

To address the risk of fraud through management bias and override of controls, we

- performed analytical procedures to identify any unusual or unexpected relationships;
- tested journal entries to identify unusual transactions;
- assessed whether judgements and assumptions made in determining the accounting estimates were indicative of potential bias; and
- investigated the rationale behind significant or unusual transactions.

In response to the risk of irregularities and non-compliance with laws and regulations, we designed procedures which included, but were not limited to:

- agreeing financial statement disclosures to underlying supporting documentation;
- reading the minutes of meetings of those charged with governance;
- enquiring of management as to actual and potential litigation and claims; and
- reviewing correspondence with HMRC, relevant regulators and the charitable company's legal advisors.

Due to the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements or non-compliance with regulation. This risk increases the more that compliance with a law or regulation is removed from the events and transactions reflected in the financial statements, as we will be less likely to become aware of instances of non-compliance. Auditing standards also limit the audit procedures required to identify non-compliance with laws and regulations to enquiry of the directors and other management and the inspection of regulatory and legal correspondence, if any.

SCUNTHORPE AND DISTRICT CITIZENS ADVICE BUREAU  
(OPERATING AS CITIZENS ADVICE NORTH LINCOLNSHIRE)  
FINANCIAL STATEMENTS FOR THE YEAR ENDED  
INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF  
SCUNTHORPE AND DISTRICT CITIZENS ADVICE BUREAU

The risk is also greater regarding irregularities occurring due to fraud rather than error, as fraud involves intentional concealment, forgery, collusion, omission, or misrepresentation.

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

**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 auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.

.....  
Stephen Bramall BSc., FCA  
Senior Statutory Auditor  
for and on behalf of Smailes Goldie  
Chartered Accountants and Statutory Auditors  
Regent's Court  
Princess Street  
Hull  
HU2 8BA

Dated : 29/10/2025  
.....

SCUNTHORPE AND DISTRICT CITIZENS ADVICE BUREAU  
(OPERATING AS CITIZENS ADVICE NORTH LINCOLNSHIRE)  
FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH 2025  
STATEMENT OF FINANCIAL ACTIVITIES AND INCOME AND EXPENDITURE ACCOUNT

|                                          |       | Unrestricted<br>funds | Restricted<br>funds | Total<br>funds   | Total<br>funds   |
|------------------------------------------|-------|-----------------------|---------------------|------------------|------------------|
|                                          | Notes | 2025                  | 2025                | 2025             | 2024             |
|                                          |       | £                     | £                   | £                | £                |
| Income from:                             |       |                       |                     |                  |                  |
| Donations and legacies                   |       | 185                   | -                   | 185              | 1,022            |
| Charitable activities:                   |       |                       |                     |                  |                  |
| Grants receivable                        |       | 443,847               | 1,335,140           | 1,778,987        | 1,866,690        |
| Investment income:                       |       |                       |                     |                  |                  |
| Bank interest receivable                 |       | 3,020                 | -                   | 3,020            | 2,214            |
| Total income                             |       | <u>447,052</u>        | <u>1,335,140</u>    | <u>1,782,192</u> | <u>1,869,926</u> |
| Expenditure on:                          |       |                       |                     |                  |                  |
| Charitable activities                    | 2     | 374,301               | 1,373,439           | 1,747,740        | 1,715,784        |
| Total expenditure                        |       | <u>374,301</u>        | <u>1,373,439</u>    | <u>1,747,740</u> | <u>1,715,784</u> |
| Net income for the year                  |       | 72,751                | (38,299)            | 34,452           | 154,142          |
| Transfers between funds                  | 11    | <u>47,358</u>         | <u>(47,358)</u>     | <u>-</u>         | <u>-</u>         |
| Net movement in funds                    |       | 120,109               | (85,657)            | 34,452           | 154,142          |
| Reconciliation of funds:                 |       |                       |                     |                  |                  |
| Funds brought forward at 1st April 2024  |       | <u>593,549</u>        | <u>106,590</u>      | <u>700,139</u>   | <u>545,997</u>   |
| Funds carried forward at 31st March 2025 |       | <u>£713,658</u>       | <u>£20,933</u>      | <u>£734,591</u>  | <u>£700,139</u>  |

The Statement of Financial Activities includes all gains and losses recognised in the year.  
All income and expenditure derive from continuing activities.

SCUNTHORPE AND DISTRICT CITIZENS ADVICE BUREAU  
(OPERATING AS CITIZENS ADVICE NORTH LINCOLNSHIRE)  
FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH 2025  
BALANCE SHEET

|                                                 | Notes | 2025                   | 2024                   |
|-------------------------------------------------|-------|------------------------|------------------------|
|                                                 |       | £                      | £                      |
| Fixed assets                                    |       |                        |                        |
| Tangible assets                                 | 7     | -                      | -                      |
| Current assets                                  |       |                        |                        |
| Debtors                                         | 8     | 89,908                 | 196,624                |
| Cash at bank and on hand                        |       | 702,471                | 567,268                |
|                                                 |       | <u>792,379</u>         | <u>763,892</u>         |
| Creditors - amounts falling due within one year | 9     | <u>57,788</u>          | <u>63,753</u>          |
| Net current assets                              |       | <u>734,591</u>         | <u>700,139</u>         |
| Net assets                                      |       | <u><u>£734,591</u></u> | <u><u>£700,139</u></u> |
| Income funds                                    |       |                        |                        |
| Unrestricted funds                              | 11    | 713,658                | 593,549                |
| Restricted funds                                | 11    | <u>20,933</u>          | <u>106,590</u>         |
| Total funds                                     | 12    | <u><u>£734,591</u></u> | <u><u>£700,139</u></u> |

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

These financial statements were approved and authorised for issue by the Board on 29/10/25 and signed on their behalf by

R J S Mason R J S Mason  
Trustee

## STATEMENT OF CASH FLOWS

Reconciliation of net income for the year to net cash flow from operating activities:

SCUNTHORPE AND DISTRICT CITIZENS ADVICE BUREAU  
(OPERATING AS CITIZENS ADVICE NORTH LINCOLNSHIRE)  
FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH 2025  
NOTES TO THE FINANCIAL STATEMENTS

1 Accounting policies

General information and basis of preparation

Scunthorpe and District Citizens Advice Bureau is a company limited by guarantee registered in England and Wales. In the event of the charity being wound up, the liability in respect of the guarantee is limited to £1 per member of the charity. The address of the registered office is given in the charity information on page 4 of these financial statements.

The charity constitutes a public benefit entity as defined by FRS 102. These financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard application in the UK and Republic of Ireland issued in October 2019, the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102), the Charities Act 2011, the Companies Act 2006 and UK Generally Accepted Accounting Practice.

The financial statements are prepared on a going concern basis under the historical cost convention. The financial statements are presented in sterling which is the functional currency of the charity.

The significant accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all years presented unless otherwise stated.

Going concern

The financial statements have been prepared on a going concern basis as the trustees believe that no material uncertainties exist. The trustees have considered the level of funds held and the expected level of income and expenditure for 12 months from authorising these financial statements. The budgeted income and expenditure is sufficient with the level of reserves for the charity to be able to continue as a going concern.

Income

All income is accounted for as soon as the charity has entitlement to the income, there is certainty of receipt and the amount can be measured.

Income is only deferred when:

- The donor specifies that the grant or donation must only be used in future accounting periods; or
- The donor has imposed conditions which must be met before the charity has unconditional entitlement.

Grants receivable

Grants received for specific purposes are accounted for as restricted funds. Grants are not recognised as receivable until all conditions for receipt have been complied with. Where donor imposed restrictions apply to the timing of the related expenditure, as a pre-condition for its use, the grant is treated as deferred income until those restrictions are met.

Expenditure

Expenditure is recognised when a liability is incurred.

- Charitable activities includes those costs incurred by the charity in the delivery of its activities and services for its beneficiaries.
- Governance costs include those costs incurred in meeting the constitutional and statutory requirements of the charity.

Grants payable to third parties are within the charitable objectives. Where unconditional grants are offered, this is accrued as soon as the recipient is notified of the grant, as this gives rise to a reasonable expectation that the recipient will receive the grants. Where grants are conditional relating to performance then the grant is only accrued when any unfulfilled conditions are outside of the control of the charity.

SCUNTHORPE AND DISTRICT CITIZENS ADVICE BUREAU  
(OPERATING AS CITIZENS ADVICE NORTH LINCOLNSHIRE)  
FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH 2025  
NOTES TO THE FINANCIAL STATEMENTS

1 Accounting policies (continued)

Fixed assets and depreciation

Depreciation is calculated so as to write off the cost of fixed assets over their estimated useful lives. Individual items costing less than £1,000 are not treated as fixed assets. The depreciation rates used are as follows:

|                       |               |
|-----------------------|---------------|
| Fixtures and fittings | - 20% on cost |
| Computer equipment    | - 33% on cost |

Debtors

Trade and other debtors are recognised at the settlement amount due after any discount offered.

Creditors

Creditors are recognised when the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors are normally recognised at their settlement amount after allowing for any trade discounts due.

Pensions

The charity operates a defined contribution pension scheme for its employees. The scheme funds are administered by trustees and are independent of the charity's finances.

Termination Benefits

Termination benefits are payable when employment is terminated before the normal retirement date, or whenever an employee accepts voluntary redundancy in exchange for these benefits. The charity recognises termination benefits when it is demonstrably committed to either (i) terminating the employment of current employees according to a detailed formal plan without possibility of withdrawal or (ii) providing termination benefits as a result of an offer made to encourage voluntary redundancy.

Accrued Holiday Pay

Provision is made at the balance sheet date for holidays accrued but not taken, at the salary of the relevant employee at that date. The expected cost of compensated short-term absence (i.e holidays) is charged to the SOFA on an accruals basis.

Fund accounting

Funds held by the charity are either:-

- Unrestricted funds - these are funds which can be used in accordance with the charitable objects at the discretion of the trustees.
- Restricted funds - these are funds that can only be used for particular restricted purposes, imposed by the donor or through the terms of an appeal.

SCUNTHORPE AND DISTRICT CITIZENS ADVICE BUREAU  
(OPERATING AS CITIZENS ADVICE NORTH LINCOLNSHIRE)  
FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH 2025  
NOTES TO THE FINANCIAL STATEMENTS

|                                                                                                        | Unrestricted<br>funds | Restricted<br>funds | Total<br>funds    | Total<br>funds    |
|--------------------------------------------------------------------------------------------------------|-----------------------|---------------------|-------------------|-------------------|
|                                                                                                        |                       |                     | 2025              | 2024              |
|                                                                                                        | £                     | £                   | £                 | £                 |
| 2 Costs of charitable activities by fund type                                                          |                       |                     |                   |                   |
| Advice and information services                                                                        | 366,893               | 563,036             | 929,929           | 716,902           |
| Grant payments                                                                                         | -                     | 810,182             | 810,182           | 992,160           |
| Governance costs:                                                                                      |                       |                     |                   |                   |
| Audit and accountancy                                                                                  | 7,338                 | -                   | 7,338             | 6,240             |
| Other                                                                                                  | 70                    | 221                 | 291               | 482               |
|                                                                                                        | <u>£374,301</u>       | <u>£1,373,439</u>   | <u>£1,747,740</u> | <u>£1,715,784</u> |
| 3 Classification of resources expended                                                                 |                       |                     |                   |                   |
| Wages and salaries                                                                                     |                       |                     | 860,514           | 631,091           |
| Other staff and volunteer costs                                                                        |                       |                     | 6,143             | 2,873             |
| Office costs                                                                                           |                       |                     | 21,706            | 21,289            |
| Premises costs                                                                                         |                       |                     | 1,408             | 1,336             |
| Equipment and IT support                                                                               |                       |                     | 37,789            | 58,406            |
| Grant payments                                                                                         |                       |                     | 810,182           | 992,160           |
| Audit and accountancy                                                                                  |                       |                     | 7,338             | 6,240             |
| Other costs                                                                                            |                       |                     | 2,660             | 2,389             |
|                                                                                                        |                       |                     | <u>£1,747,740</u> | <u>£1,715,784</u> |
| 4 Analysis of staff costs, trustee remuneration and expenses, and the cost of key management personnel |                       |                     |                   |                   |
| Salaries                                                                                               |                       |                     | 771,843           | 569,461           |
| Employer's national insurance                                                                          |                       |                     | 64,961            | 47,611            |
| Employer's pension contributions                                                                       |                       |                     | 23,710            | 14,019            |
|                                                                                                        |                       |                     | <u>£860,514</u>   | <u>£631,091</u>   |

The number of employees who received total employee benefits (excluding employer pension costs) of more than £60,000 is as follows:

|                   |          |          |
|-------------------|----------|----------|
| £60,001 - £70,000 | 2        | -        |
|                   | <u>2</u> | <u>-</u> |

The average number of staff employed was 28 (2024 - 21).

The key management personnel of the charity comprise the Trustees and the joint Chief Executives. The total employee benefits of the key management were £135,759 (2024: £110,286).

The trustees were not paid nor received any other benefits from employment with the charity in either year. There were no expenses reimbursed to trustees in either year.

SCUNTHORPE AND DISTRICT CITIZENS ADVICE BUREAU  
(OPERATING AS CITIZENS ADVICE NORTH LINCOLNSHIRE)  
FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH 2025  
NOTES TO THE FINANCIAL STATEMENTS

|   |                                 |                                  | 2025           | 2024           |
|---|---------------------------------|----------------------------------|----------------|----------------|
|   |                                 |                                  | £              | £              |
| 5 | Net income for the year         |                                  |                |                |
|   | This is stated after charging:- |                                  |                |                |
|   | Auditor's remuneration          | Smailes Goldie - audit           | 6,138          | 5,100          |
|   | Accountant's remuneration       | Tingle Ashmore Ltd - accountancy | 1,200          | 1,140          |
|   | Grants payable                  |                                  | <u>810,182</u> | <u>992,160</u> |

All grants payable were made to individuals under North Lincolnshire Council's Household Support Fund programme. 1,736 £100 grants were made to support individuals and families in hardship.

- 6 Related party transactions  
There were no related party transactions requiring disclosure in either year.

| 7 | Tangible assets                             | Fixtures and fittings | Computer equipment | Total         |
|---|---------------------------------------------|-----------------------|--------------------|---------------|
|   |                                             | £                     | £                  | £             |
|   | Cost                                        |                       |                    |               |
|   | As at 1st April 2024 and at 31st March 2025 | <u>3,324</u>          | <u>22,757</u>      | <u>26,081</u> |
|   | Depreciation                                |                       |                    |               |
|   | As at 1st April 2024 and at 31st March 2025 | <u>3,324</u>          | <u>22,757</u>      | <u>26,081</u> |
|   | Net book value                              |                       |                    |               |
|   | As at 31st March 2025                       | <u>£-</u>             | <u>£-</u>          | <u>£-</u>     |

|   |                               | 2025           | 2024            |
|---|-------------------------------|----------------|-----------------|
|   |                               | £              | £               |
| 8 | Debtors                       |                |                 |
|   | Grants receivable             | 89,908         | 164,671         |
|   | Other debtors and prepayments | -              | 31,953          |
|   |                               | <u>£89,908</u> | <u>£196,624</u> |

SCUNTHORPE AND DISTRICT CITIZENS ADVICE BUREAU  
(OPERATING AS CITIZENS ADVICE NORTH LINCOLNSHIRE)  
FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH 2025  
NOTES TO THE FINANCIAL STATEMENTS

|                                                   | 2025           | 2024           |
|---------------------------------------------------|----------------|----------------|
|                                                   | £              | £              |
| 9 Creditors - amounts falling due within one year |                |                |
| Taxation and social security                      | 17,556         | 13,748         |
| Deferred income (note 10)                         | 20,884         | 28,271         |
| Other creditors and accruals                      | 19,348         | 21,734         |
|                                                   | <u>£57,788</u> | <u>£63,753</u> |
| 10 Deferred income                                |                |                |
| Balance at 1st April 2024                         | 28,271         | 22,823         |
| Amount released to incoming resources             | (28,271)       | (22,823)       |
| Amount deferred in the year                       | 20,884         | 28,271         |
| Balance at 31st March 2025                        | <u>£20,884</u> | <u>£28,271</u> |

Deferred income comprises grants which the donors have specified must be used in future accounting periods.

|                               |                                 |                                                 |                     |                 |                                  |
|-------------------------------|---------------------------------|-------------------------------------------------|---------------------|-----------------|----------------------------------|
| 11 Analysis of charity funds  | Balance at<br>1st April<br>2024 | Movement in resources<br>Incoming      Outgoing |                     | Transfers       | Balance at<br>31st March<br>2025 |
|                               | £                               | £                                               | £                   | £               | £                                |
| Unrestricted funds:           |                                 |                                                 |                     |                 |                                  |
| General funds                 | <u>593,549</u>                  | <u>447,052</u>                                  | <u>(374,301)</u>    | <u>47,358</u>   | <u>713,658</u>                   |
| Restricted funds:             |                                 |                                                 |                     |                 |                                  |
| North Lincolnshire Council    | -                               | 823,000                                         | (790,182)           | (32,818)        | -                                |
| Money Advice Service          | -                               | 127,646                                         | (113,106)           | (14,540)        | -                                |
| Elemental                     | 30,564                          | -                                               | (30,564)            | -               | -                                |
| Foodbank Advisor Post         | -                               | 41,545                                          | (41,545)            | -               | -                                |
| Ironstone                     | 7,317                           | 47,666                                          | (50,242)            | -               | 4,741                            |
| Primary Care Network          | -                               | 161,310                                         | (161,310)           | -               | -                                |
| Independent Age               | 5,298                           | 13,906                                          | (19,204)            | -               | -                                |
| Vaccination Capacity Building | 21,200                          | -                                               | (21,200)            | -               | -                                |
| Welcome Home                  | 16,443                          | 70,788                                          | (87,231)            | -               | -                                |
| Peer Support Development      | 25,768                          | 7,530                                           | (25,747)            | -               | 7,551                            |
| Cadent                        | -                               | 41,749                                          | (33,108)            | -               | 8,641                            |
|                               | <u>106,590</u>                  | <u>1,335,140</u>                                | <u>(1,373,439)</u>  | <u>(47,358)</u> | <u>20,933</u>                    |
| Total funds                   | <u>£700,139</u>                 | <u>£1,782,192</u>                               | <u>£(1,747,740)</u> | <u>£-</u>       | <u>£734,591</u>                  |

SCUNTHORPE AND DISTRICT CITIZENS ADVICE BUREAU  
(OPERATING AS CITIZENS ADVICE NORTH LINCOLNSHIRE)  
FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH 2025  
NOTES TO THE FINANCIAL STATEMENTS

11 Analysis of charity funds (continued)

Purpose of restricted funds:

North Lincolnshire Council - to deliver a grant aid programme of support for residents.

Money Advice Service - to fund debt advice.

Elemental - to purchase a referral and case management system to support and facilitate social prescribing across North Lincolnshire.

Foodbank Advisor Post - to deliver a specialist advice service that aims to help food bank visitors experiencing poverty and financial insecurity.

Ironstone - to enable people to access local community support, encouraging self management and reducing reliance on health and social care services.

Primary Care Network - to provide a social prescribing service for patients registered at practices in

Independent Age - to deliver a specialist advice service for those that have reached pensionable age.

Vaccination Capacity Building - to support people to keep well and promote the benefits of vaccinations.

Welcome Home - to support those being discharged from hospital to settle back into their home.

Peer Support Development - to mobilise a community first model that introduces peer support into mental health pathways.

Cadent - to deliver a specialist advice service supporting people experiencing hardship.

The transfer between funds relates to surpluses on some restricted funds, which can be transferred to unrestricted funds under the terms of the funding agreement, or the unrestricted part of grants relating to the delivery of particular programmes.

Prior year comparison

|                               | Balance at<br>1st April<br>2023 | Movement in resources |              | Transfers | Balance at<br>31st March<br>2024 |
|-------------------------------|---------------------------------|-----------------------|--------------|-----------|----------------------------------|
|                               | £                               | £                     | £            | £         | £                                |
| Unrestricted funds:           |                                 |                       |              |           |                                  |
| General funds                 | 416,811                         | 381,929               | (246,531)    | 41,340    | 593,549                          |
| Restricted funds:             |                                 |                       |              |           |                                  |
| North Lincolnshire Council    | -                               | 1,033,500             | (992,160)    | (41,340)  | -                                |
| Money Advice Service          | -                               | 143,467               | (143,467)    | -         | -                                |
| Elemental                     | 66,838                          | -                     | (36,274)     | -         | 30,564                           |
| Foodbank Advisor Post         | -                               | 22,823                | (22,823)     | -         | -                                |
| Ironstone                     | 16,903                          | 36,492                | (46,078)     | -         | 7,317                            |
| Primary Care Network          | -                               | 152,202               | (152,202)    | -         | -                                |
| Independent Age               | -                               | 13,907                | (8,609)      | -         | 5,298                            |
| Vaccination Capacity Building | -                               | 21,200                | -            | -         | 21,200                           |
| Welcome Home                  | -                               | 42,473                | (26,030)     | -         | 16,443                           |
| Peer Support Development      | 45,445                          | 21,933                | (41,610)     | -         | 25,768                           |
|                               | 129,186                         | 1,487,997             | (1,469,253)  | (41,340)  | 106,590                          |
| Total funds                   | £545,997                        | £1,869,926            | £(1,715,784) | £-        | £700,139                         |

SCUNTHORPE AND DISTRICT CITIZENS ADVICE BUREAU  
(OPERATING AS CITIZENS ADVICE NORTH LINCOLNSHIRE)  
FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH 2025  
NOTES TO THE FINANCIAL STATEMENTS

12 Analysis of net assets between funds

|                                                        | General<br>funds | Restricted<br>funds | Total<br>funds  |
|--------------------------------------------------------|------------------|---------------------|-----------------|
|                                                        | £                | £                   | £               |
| Fund balances at 31st March 2025 are represented by:-  |                  |                     |                 |
| Tangible fixed assets                                  | -                | -                   | -               |
| Net current assets                                     | 713,658          | 20,933              | 734,591         |
| Net assets                                             | <u>£713,658</u>  | <u>£20,933</u>      | <u>£734,591</u> |
| Prior year comparison                                  |                  |                     |                 |
| Fund balances at 31st March 2024 were represented by:- |                  |                     |                 |
| Tangible fixed assets                                  | -                | -                   | -               |
| Net current assets                                     | 593,549          | 106,590             | 700,139         |
| Net assets                                             | <u>£593,549</u>  | <u>£106,590</u>     | <u>£700,139</u> |

13 A detailed breakdown of the 2024 statement of financial activities between unrestricted and restricted funds is as follows:

|                              | Unrestricted<br>funds | Restricted<br>funds | Total<br>funds   |
|------------------------------|-----------------------|---------------------|------------------|
|                              | £                     | £                   | £                |
| Income from:                 |                       |                     |                  |
| Donations and similar income | 1,022                 | -                   | 1,022            |
| Charitable activities:       |                       |                     |                  |
| Grants receivable            | 378,693               | 1,487,997           | 1,866,690        |
| Investment income:           |                       |                     |                  |
| Bank interest receivable     | 2,214                 | -                   | 2,214            |
| Total income                 | <u>381,929</u>        | <u>1,487,997</u>    | <u>1,869,926</u> |
| Expenditure on:              |                       |                     |                  |
| Charitable activities        | 246,531               | 1,469,253           | 1,715,784        |
| Total expenditure            | <u>246,531</u>        | <u>1,469,253</u>    | <u>1,715,784</u> |
| Net income for the year      | 135,398               | 18,744              | 154,142          |
| Transfers between funds      | 41,340                | (41,340)            | -                |
| Net movement in funds        | <u>£176,738</u>       | <u>£(22,596)</u>    | <u>£154,142</u>  |

SCUNTHORPE AND DISTRICT CITIZENS ADVICE BUREAU  
(OPERATING AS CITIZENS ADVICE NORTH LINCOLNSHIRE)  
FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH 2025  
DETAILED STATEMENT OF FINANCIAL ACTIVITIES

|                                                   | 2025               | 2024                |
|---------------------------------------------------|--------------------|---------------------|
|                                                   | £                  | £                   |
| <b>INCOME</b>                                     |                    |                     |
| Donations and legacies                            |                    |                     |
| Donations                                         | 185                | 1,022               |
| Charitable activities:                            |                    |                     |
| Grants receivable                                 | 1,778,987          | 1,866,690           |
| Investment income:                                |                    |                     |
| Bank interest receivable                          | 3,020              | 2,214               |
| Total income                                      | <u>1,782,192</u>   | <u>1,869,926</u>    |
| <br><b>EXPENDITURE</b>                            |                    |                     |
| Charitable activities                             |                    |                     |
| Salaries, national insurance and employer pension | 860,514            | 631,091             |
| Grant payments                                    | 810,182            | 992,160             |
| Insurance                                         | 2,904              | 1,461               |
| Telephone                                         | 765                | 2,866               |
| Printing, postage, stationery and advertising     | 2,136              | 1,114               |
| Reference materials and subscriptions             | 11,296             | 8,471               |
| Sundries                                          | 4,305              | 7,017               |
| Payroll bureau charges                            | 300                | 360                 |
| Travel, training and conference expenses          | 6,143              | 2,873               |
| Repairs, renewals and PPE                         | 1,408              | 1,336               |
| IT equipment and support contract                 | 37,789             | 58,406              |
| Bank charges                                      | 351                | 385                 |
| Audit and accountancy                             | 7,338              | 6,240               |
| Consultancy                                       | 825                | 402                 |
| Legal and professional fees                       | 1,193              | 1,120               |
| Other governance costs                            | 291                | 482                 |
| Total expenditure                                 | <u>1,747,740</u>   | <u>1,715,784</u>    |
| <br>Net income for the year                       | <br><u>£34,452</u> | <br><u>£154,142</u> |

---

# Accounts

---

SCUNTHORPE AND DISTRICT CITIZENS ADVICE BUREAU  
(OPERATING AS CITIZENS ADVICE NORTH LINCOLNSHIRE)  
REGISTERED IN ENGLAND AND WALES UNDER COMPANY NUMBER 05446797  
REGISTERED CHARITY NUMBER 1110205

FINANCIAL STATEMENTS FOR THE YEAR ENDED  
31ST MARCH 2024

SCUNTHORPE AND DISTRICT CITIZENS ADVICE BUREAU  
(OPERATING AS CITIZENS ADVICE NORTH LINCOLNSHIRE)  
FINANCIAL STATEMENTS FOR THE YEAR ENDED  
31ST MARCH 2024

INDEX

|                                                                      | Page  |
|----------------------------------------------------------------------|-------|
| Trustees' annual report                                              | 1-5   |
| Independent auditor's report                                         | 6-9   |
| Statement of financial activities and income and expenditure account | 10    |
| Balance sheet                                                        | 11    |
| Statement of cash flows                                              | 12    |
| Notes to the financial statements                                    | 13-19 |
| Detailed statement of financial activities                           | 20    |

SCUNTHORPE AND DISTRICT CITIZENS ADVICE BUREAU  
(OPERATING AS CITIZENS ADVICE NORTH LINCOLNSHIRE)  
FINANCIAL STATEMENTS FOR THE YEAR ENDED  
31ST MARCH 2024  
TRUSTEES' ANNUAL REPORT

The trustees present their annual directors' report and the financial statements of the charity for the year ended 31st March 2024 which are also prepared to meet the requirements for a directors' report and accounts for Companies Act purposes.

The financial statements comply with the Charities Act 2011, the Companies Act 2006, the Memorandum and Articles of Association, and Accounting and Reporting by Charities: 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 (FRS 102) (effective 1 January 2019).

## **OBJECTIVES AND ACTIVITIES**

### **Objectives and aims**

Citizens Advice North Lincolnshire provides an in-depth information, general help and legal advice and advocacy service across North Lincolnshire.

We deliver free, independent, confidential and impartial advice covering benefits and tax credits, debt, employment, health and community care, housing, immigration, asylum and nationality, relationships and family and consumer goods and services.

The organisation was founded in 1974. The company was established under a Memorandum of Association which sets out the organisation's objects and activities. These are:

*To promote any charitable purposes for the benefit of the community in North Lincolnshire and surrounding areas by the advancement of education, the protection and preservation of health and the relief of poverty and sickness through the provision of free, independent, impartial information and advocacy on any subject raised by the general public.*

Our vision is that everyone will be able to access free advice to find a way forward.

Our aim is to provide the advice people need for the problems they face and improve the policies and practices that affect people's lives.

We are a member of the National Association of Citizens Advice Bureaux (Citizens Advice) and as part of the UK's largest advice service we offer:

- Triage diagnosis – analysis of the nature of the problems presented and identifying the most appropriate next steps for the client.
- Information – presented to clients in a form that can be easily understood.
- Advice – clients presented with options and a clear explanation of what each involves.
- Advocacy – direct involvement in seeking solutions to clients' problems e.g. letter writing, negotiation or representation.
- Referral – to another agency if most appropriate for the client.

We review our objectives and activities each year through our business planning processes. This review looks at what we achieved and the outcomes of our work in the previous 12 months. The review looks at the success of each key activity and the benefits they have brought to the community we are set up to help. The review also helps us to ensure our objectives and activities remain focussed on our stated purposes. We have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing our aims and objectives and in planning our future activities. In particular, the trustees consider how planned activities will contribute to the aims and objectives they have set.

SCUNTHORPE AND DISTRICT CITIZENS ADVICE BUREAU  
(OPERATING AS CITIZENS ADVICE NORTH LINCOLNSHIRE)  
FINANCIAL STATEMENTS FOR THE YEAR ENDED  
31ST MARCH 2024  
TRUSTEES' ANNUAL REPORT

**ACHIEVEMENTS AND PERFORMANCE**

Citizens Advice North Lincolnshire has extensive experience of delivering services and all of our projects in the year successfully delivered their contracted outcomes.

Our staffing structure continued to support the delivery of services and in the year, we helped local people to resolve over 21,000 issues through our advice. The top advice issues clients faced were debt and money, benefits and income maximisation and energy.

Funding from the Money Advice and Pensions Service enabled us to provide specialist debt and money advice and funding from Ongo enabled us to support their tenants to sustain financial wellbeing.

Whilst our Energy Advice project continued to build on past successes and assisted consumers in matters relating to relief from fuel poverty, our advice project delivered in partnership with Scunthorpe Foodbank continued to support visitors experiencing food poverty and financial insecurity.

We secured new advice services in the year for people experiencing mild to moderate mental health problems and for older people who had reached retirement age and were experiencing financial insecurity.

In addition, we supported North Lincolnshire Council to provide grants to over 4000 households affected by cost of living increases to support them to access essentials including food and warmth.

Health and community care continued to be part of our core offer. We supported patients registered with practices across the East and West Primary Care Networks through our Social Prescribing services to enable them to address the wider determinants of health and to take more control of their own health and wellbeing. Additionally our Adult Social Care project and Ironstone project along with the newly established Acute Response and Welcome Home projects continued to support people maintain independence in their own homes for longer and to connect to their community.

Work also commenced on the mobilisation of a community first model to introduce peer support into mental health pathways along with the development of a peer support network to support delivery of the Community Mental Health Transformation work.

Our peer support work successfully delivered a community first model, establishing solutions to ensure that people with mental health problems are supported to live well in their communities, to maximise their individual skills, and to be aware and make use of the resources and assets available to them in the community.

In addition to helping people resolve their individual problems we also collected evidence and stories to campaign for policy changes that benefit the population as a whole. Our successes in the year included delivery of the Big Energy Savings Week to help people cut their fuel bills and get all of the financial support they are entitled to.

**FINANCIAL REVIEW**

The Statement of Financial Activities set out on page 10 shows all of the income receivable and expenditure payable for the year. Our overall level of funding increased slightly in the year. Income was £1,869,926 compared to £1,808,095 for the previous year. Expenditure was also higher, increasing from £1,688,758 to £1,715,784.

A surplus of £154,142 resulted for the year.

At 31st March 2024, total fund balances were £700,139 of which £593,549 related to unrestricted funds, with the balance of £106,590 being restricted funds.

SCUNTHORPE AND DISTRICT CITIZENS ADVICE BUREAU  
(OPERATING AS CITIZENS ADVICE NORTH LINCOLNSHIRE)  
FINANCIAL STATEMENTS FOR THE YEAR ENDED  
31ST MARCH 2024  
TRUSTEES' ANNUAL REPORT

**Investment policy and objectives**

Aside from retaining a prudent amount in reserves each year most of the charity's funds are spent in the short term. Therefore the charity adopts a short term investment time horizon and a low risk strategy with liquid resources being invested in deposit accounts.

**Reserves policy**

The trustees believe that the organisation should hold financial reserves in order to ensure that the charity can continue to operate and meet the needs of clients in the event of unforeseen and potentially financially damaging circumstances arising. The trustees consider it prudent to set aside an amount equivalent to six months' average operating expenditure plus a designated contractual commitment reserve. The amount of the reserve fund target minimum is calculated each year after approval of the annual budget.

The amount of reserve for the year ending 31 March 2025 is budgeted to be £429,902.

**Fundraising standards information**

The charity had no significant fundraising activities in the year.

**STRUCTURE, GOVERNANCE AND MANAGEMENT**

**Governing document**

The organisation is a charitable company limited by guarantee. The company was established under a Memorandum of Association which established the objects and powers of the charitable company and is governed under its Articles of Association which were adopted on 5 April 2005 and were last amended on 23 January 2014. In the event of the company being wound up members are required to contribute an amount not exceeding £1.

**Recruitment and appointment of new trustees**

The directors of the company are also charity trustees for the purposes of charity law and under the company's Articles are known as members of the Trustee Board. Under the requirements of the Memorandum and Articles of Association the members of the Trustee Board are elected to serve for a period of three years after which they must be re-elected at the next Annual General Meeting.

Trustees are recruited by a formal process which seeks to maintain a broad skill mix and ensure that the needs of the community are appropriately reflected through the diversity of the board.

All member of the Trustee Board give their time voluntarily and received no benefits from the charity. Any expenses reclaimed from the charity are set out in the notes to the accounts.

**Trustee induction and training**

New trustees are supported to learn about their responsibilities and gain an understanding of how the organisation works. The Chair of the board provides new trustees with essential reading to enable them to understand the legal, financial and strategic responsibilities of their role.

**Organisational structure**

Citizens Advice North Lincolnshire has a trustee board of up to 15 who meet quarterly and are responsible for the strategic direction and policy of the charity. At present the board has nine members from a variety of professional backgrounds relevant to the work of the charity. The Company Secretary also sits on the board but has no voting rights.

The board of trustees meet to discuss strategic and operational performance and agree business plans and budgets. The board is structured to ensure that individual members lead on key aspects of the organisation's work; equality and diversity, finance, health and safety, human resources, research and campaigns and quality of advice.

SCUNTHORPE AND DISTRICT CITIZENS ADVICE BUREAU  
(OPERATING AS CITIZENS ADVICE NORTH LINCOLNSHIRE)  
FINANCIAL STATEMENTS FOR THE YEAR ENDED  
31ST MARCH 2024  
TRUSTEES' ANNUAL REPORT

**Organisational structure (continued)**

The trustee board operates under an agreed schedule of agenda to ensure that all necessary business is enacted each year.

A scheme of delegation is in place and day to day responsibility for the provision of the services rests with the Chief Executive

**REFERENCE AND ADMINISTRATIVE DETAILS**

|                            |                                                                                                            |
|----------------------------|------------------------------------------------------------------------------------------------------------|
| Charity number             | 1110205                                                                                                    |
| Company number             | 5446797                                                                                                    |
| Name and registered office | Scunthorpe and District Citizens Advice Bureau<br>Scunthorpe Central, Carlton Street, Scunthorpe, DN15 6TX |
| Other name charity uses    | Citizens Advice North Lincolnshire                                                                         |
| Directors and trustees     |                                                                                                            |
| R J S Mason                | - Chair                                                                                                    |
| L Howley                   | - Vice Chair                                                                                               |
| M M Keyworth               |                                                                                                            |
| K Stones                   | - Treasurer                                                                                                |
| L G King                   |                                                                                                            |
| S G Hepworth               |                                                                                                            |
| R Johnson                  |                                                                                                            |
| C Clack                    | - appointed May 2024                                                                                       |
| W Holroyd                  | - appointed May 2024                                                                                       |
| R Kohli                    | - resigned Apr 2024                                                                                        |
| J E Keilthy                | - resigned Oct 2023                                                                                        |

The trustees retiring by rotation at the 2024 Annual General Meeting and offering themselves for re-election are C Clack, L G King, R J S Mason, S G Hepworth and W Holroyd.

|                          |                                                                                                                                                      |
|--------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------|
| Company secretary        | D Taylor                                                                                                                                             |
| Key management personnel | L C Stephenson                      - Joint Chief Executive<br>D Taylor                                - Joint Chief Executive                       |
| Auditors                 | Smailes Goldie<br>Chartered Accountants<br>Regent's Court, Princess Street, Hull, HU2 8BA                                                            |
| Accountants              | Tingle Ashmore Ltd<br>Chartered Accountants<br>Enterprise House, Broadfield Court, Sheffield, S8 0XF                                                 |
| Bankers                  | Lloyds Bank<br>106 High Street, Scunthorpe, North Lincolnshire, DN15 8HG<br><br>Unity Trust Bank<br>PO Box 7193, Planetary Road, Willenhall, WV1 9DG |

SCUNTHORPE AND DISTRICT CITIZENS ADVICE BUREAU  
(OPERATING AS CITIZENS ADVICE NORTH LINCOLNSHIRE)  
FINANCIAL STATEMENTS FOR THE YEAR ENDED  
31ST MARCH 2024  
TRUSTEES' ANNUAL REPORT

**RESPONSIBILITIES OF THE TRUSTEES IN RELATION TO THE FINANCIAL STATEMENTS**

The trustees (who are also directors of Scunthorpe and District Citizens Advice Bureau for the purposes of company law) are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice). The trustees have adopted the provisions of the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities" issued in 2019 in preparing the annual report and financial statements of the charity.

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 charity and of the incoming resources and application of resources, including the income and expenditure, of the charity for the year. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP 2019 (FRS 102);
- make judgments and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the 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.

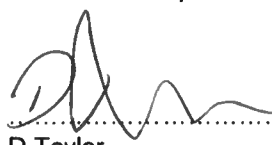
In so far as the Trustees are aware:

- there is no relevant audit information of which the charitable company's auditor is 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 auditor is aware of that information.

**AUDITORS**

The auditors, Smailes Goldie, will be proposed for re-appointment at the forthcoming Annual General Meeting.

The Annual Report was approved by the trustees on ..... 30/10/2024 ..... and signed on their behalf by

  
.....  
D Taylor  
Secretary

SCUNTHORPE AND DISTRICT CITIZENS ADVICE BUREAU  
(OPERATING AS CITIZENS ADVICE NORTH LINCOLNSHIRE)  
FINANCIAL STATEMENTS FOR THE YEAR ENDED  
31ST MARCH 2024  
INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF  
SCUNTHORPE AND DISTRICT CITIZENS ADVICE BUREAU

**Opinion**

We have audited the financial statements of Scunthorpe and District Citizens Advice Bureau (the 'charitable company') for the year ended 31st March 2024 which comprise the Statement of Financial Activities and Income and Expenditure Account, Balance Sheet, Statement of Cash Flows and notes to the financial statements, including 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), including Financial Reporting Standard 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland.

In our opinion the financial statements

- give a true and fair view of the state of the charitable company's affairs as at 31st March 2024, and of its incoming resources and application of resources, including its income and expenditure, for the period then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'; 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 Auditor's 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.

SCUNTHORPE AND DISTRICT CITIZENS ADVICE BUREAU  
(OPERATING AS CITIZENS ADVICE NORTH LINCOLNSHIRE)  
FINANCIAL STATEMENTS FOR THE YEAR ENDED  
31ST MARCH 2024  
INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF  
SCUNTHORPE AND DISTRICT CITIZENS ADVICE BUREAU

**Other information**

The other information comprises the information included in the Trustees Annual Report, other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information contained within the annual report. 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.

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 course of 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 Trustees' Annual Report (incorporating the Directors' Report) for the financial period for which the financial statements are prepared is consistent with the financial statements; and
- the Directors' Report has been prepared in accordance with applicable legal requirements.

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

In the light of our 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 Trustees' Annual Report.

We have nothing to report in respect of the following matters in relation to which 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 directors' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or
- the Trustees were not entitled to take advantage of the small companies exemption from the requirement to prepare a Strategic Report or in preparing the Trustees' Annual Report.

**Responsibilities of Trustees**

As explained more fully in the Trustees' responsibilities statement set out on page 5, 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.

SCUNTHORPE AND DISTRICT CITIZENS ADVICE BUREAU  
(OPERATING AS CITIZENS ADVICE NORTH LINCOLNSHIRE)  
FINANCIAL STATEMENTS FOR THE YEAR ENDED  
INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF  
SCUNTHORPE AND DISTRICT CITIZENS ADVICE BUREAU

**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 an auditor's report 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.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The specific procedures for this engagement and the extent to which these are capable of detecting irregularities, including fraud is detailed below:

Our approach to identifying and assessing the risks of material misstatement in respect of irregularities, including fraud and non-compliance with laws and regulations, was focused on specific laws and regulations which we considered may have a direct material effect on the financial statements or the operations of the charitable company, including the Companies Act 2006, the Charities Act 2011, data protection, anti-bribery, employment, health and safety legislation and safeguarding regulations. An understanding of these laws and regulations and the extent of compliance was obtained through discussion with management and inspecting legal and regulatory correspondence.

We assessed the susceptibility of the charitable company's financial statements to material misstatement, including obtaining an understanding of how fraud might occur, by making enquiries of management and considering the internal controls in place to mitigate risks of fraud and non-compliance with laws and regulations.

To address the risk of fraud through management bias and override of controls, we

- performed analytical procedures to identify any unusual or unexpected relationships;
- tested journal entries to identify unusual transactions;
- assessed whether judgements and assumptions made in determining the accounting estimates were indicative of potential bias; and
- investigated the rationale behind significant or unusual transactions.

In response to the risk of irregularities and non-compliance with laws and regulations, we designed procedures which included, but were not limited to:

- agreeing financial statement disclosures to underlying supporting documentation;
- reading the minutes of meetings of those charged with governance;
- enquiring of management as to actual and potential litigation and claims; and
- reviewing correspondence with HMRC, relevant regulators and the charitable company's legal advisors.

Due to the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements or non-compliance with regulation. This risk increases the more that compliance with a law or regulation is removed from the events and transactions reflected in the financial statements, as we will be less likely to become aware of instances of non-compliance. Auditing standards also limit the audit procedures required to identify non-compliance with laws and regulations to enquiry of the directors and other management and the inspection of regulatory and legal correspondence, if any.

SCUNTHORPE AND DISTRICT CITIZENS ADVICE BUREAU  
(OPERATING AS CITIZENS ADVICE NORTH LINCOLNSHIRE)  
FINANCIAL STATEMENTS FOR THE YEAR ENDED  
INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF  
SCUNTHORPE AND DISTRICT CITIZENS ADVICE BUREAU

The risk is also greater regarding irregularities occurring due to fraud rather than error, as fraud involves intentional concealment, forgery, collusion, omission, or misrepresentation.

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

**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 auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.

Dated : .....

.....  
Stephen Bramall BSc., FCA  
Senior Statutory Auditor  
for and on behalf of Smailes Goldie  
Chartered Accountants and Statutory Auditors  
Regent's Court  
Princess Street  
Hull  
HU2 8BA

**SCUNTHORPE AND DISTRICT CITIZENS ADVICE BUREAU**  
**(OPERATING AS CITIZENS ADVICE NORTH LINCOLNSHIRE)**  
**FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH 2024**  
**STATEMENT OF FINANCIAL ACTIVITIES AND INCOME AND EXPENDITURE ACCOUNT**

|                                          |       | Unrestricted<br>funds | Restricted<br>funds | Total<br>funds   | Total<br>funds   |
|------------------------------------------|-------|-----------------------|---------------------|------------------|------------------|
|                                          | Notes | 2024                  | 2024                | 2024             | 2023             |
|                                          |       | £                     | £                   | £                | £                |
| Income from:                             |       |                       |                     |                  |                  |
| Donations and legacies                   |       | 1,022                 | -                   | 1,022            | 1,196            |
| Charitable activities:                   |       |                       |                     |                  |                  |
| Grants receivable                        |       | 378,693               | 1,487,997           | 1,866,690        | 1,801,740        |
| Fee income                               |       | -                     | -                   | -                | 5,050            |
| Investment income:                       |       |                       |                     |                  |                  |
| Bank interest receivable                 |       | 2,214                 | -                   | 2,214            | 109              |
| <b>Total income</b>                      |       | <b>381,929</b>        | <b>1,487,997</b>    | <b>1,869,926</b> | <b>1,808,095</b> |
| <br>                                     |       |                       |                     |                  |                  |
| Expenditure on:                          |       |                       |                     |                  |                  |
| Charitable activities                    | 2     | 246,531               | 1,469,253           | 1,715,784        | 1,688,758        |
| <b>Total expenditure</b>                 |       | <b>246,531</b>        | <b>1,469,253</b>    | <b>1,715,784</b> | <b>1,688,758</b> |
| <br>                                     |       |                       |                     |                  |                  |
| Net income for the year                  |       | 135,398               | 18,744              | 154,142          | 119,337          |
| Transfers between funds                  | 11    | 41,340                | (41,340)            | -                | -                |
| Net movement in funds                    |       | 176,738               | (22,596)            | 154,142          | 119,337          |
| Reconciliation of funds:                 |       |                       |                     |                  |                  |
| Funds brought forward at 1st April 2023  |       | 416,811               | 129,186             | 545,997          | 426,660          |
| Funds carried forward at 31st March 2024 |       | <u>£593,549</u>       | <u>£106,590</u>     | <u>£700,139</u>  | <u>£545,997</u>  |

The Statement of Financial Activities includes all gains and losses recognised in the year.  
All income and expenditure derive from continuing activities.

SCUNTHORPE AND DISTRICT CITIZENS ADVICE BUREAU  
(OPERATING AS CITIZENS ADVICE NORTH LINCOLNSHIRE)  
FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH 2024  
BALANCE SHEET

|                                                 | Notes | 2024                   | 2023                   |
|-------------------------------------------------|-------|------------------------|------------------------|
|                                                 |       | £                      | £                      |
| Fixed assets                                    |       |                        |                        |
| Tangible assets                                 | 7     | -                      | -                      |
| Current assets                                  |       |                        |                        |
| Debtors                                         | 8     | 196,624                | 232,625                |
| Cash at bank and on hand                        |       | 567,268                | 370,928                |
|                                                 |       | <u>763,892</u>         | <u>603,553</u>         |
| Creditors - amounts falling due within one year | 9     | <u>63,753</u>          | <u>57,556</u>          |
| Net current assets                              |       | <u>700,139</u>         | <u>545,997</u>         |
| Net assets                                      |       | <u><u>£700,139</u></u> | <u><u>£545,997</u></u> |
| Income funds                                    |       |                        |                        |
| Unrestricted funds                              | 11    | 593,549                | 416,811                |
| Restricted funds                                | 11    | <u>106,590</u>         | <u>129,186</u>         |
| Total funds                                     | 12    | <u><u>£700,139</u></u> | <u><u>£545,997</u></u> |

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

These financial statements were approved and authorised for issue by the Board on 30/10/2024  
and signed on their behalf by .....

 R J S Mason  
Trustee

SCUNTHORPE AND DISTRICT CITIZENS ADVICE BUREAU  
(OPERATING AS CITIZENS ADVICE NORTH LINCOLNSHIRE)  
FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH 2024  
STATEMENT OF CASH FLOWS

|                                                                                       | Total<br>funds         | Total<br>funds           |
|---------------------------------------------------------------------------------------|------------------------|--------------------------|
|                                                                                       | 2024                   | 2023                     |
|                                                                                       | £                      | £                        |
| Cash flows from operating activities:                                                 |                        |                          |
| Net cash provided by/(used in) operating activities                                   | <u>194,126</u>         | <u>(226,480)</u>         |
| Cash flows from investing activities:                                                 |                        |                          |
| Interest received                                                                     | 2,214                  | 109                      |
| Interest paid                                                                         | <u>-</u>               | <u>(12)</u>              |
| Net cash provided by investing activities                                             | <u>2,214</u>           | <u>97</u>                |
| Change in cash and cash equivalents in the year                                       | 196,340                | (226,383)                |
| Cash and cash equivalents at the beginning of the year                                | <u>370,928</u>         | <u>597,311</u>           |
| Cash and cash equivalents at the end of the year                                      | <u><u>£567,268</u></u> | <u><u>£370,928</u></u>   |
| Cash and cash equivalents consists of:                                                |                        |                          |
| Cash at bank and on hand                                                              | <u><u>£567,268</u></u> | <u><u>£370,928</u></u>   |
| Reconciliation of net income for the year to net cash flow from operating activities: |                        |                          |
| Net movement in funds                                                                 | 154,142                | 119,337                  |
| Adjustments for:                                                                      |                        |                          |
| Interest receivable                                                                   | (2,214)                | (109)                    |
| Interest payable                                                                      | -                      | 12                       |
| Decrease/(increase) in debtors                                                        | 36,001                 | (86,513)                 |
| Increase/(decrease) in creditors                                                      | <u>6,197</u>           | <u>(259,207)</u>         |
| Net cash provided by/(used in) operating activities                                   | <u><u>£194,126</u></u> | <u><u>£(226,480)</u></u> |

SCUNTHORPE AND DISTRICT CITIZENS ADVICE BUREAU  
(OPERATING AS CITIZENS ADVICE NORTH LINCOLNSHIRE)  
FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH 2024  
NOTES TO THE FINANCIAL STATEMENTS

1 Accounting policies

General information and basis of preparation

Scunthorpe and District Citizens Advice Bureau is a company limited by guarantee registered in England and Wales. In the event of the charity being wound up, the liability in respect of the guarantee is limited to £1 per member of the charity. The address of the registered office is given in the charity information on page 4 of these financial statements.

The charity constitutes a public benefit entity as defined by FRS 102. These financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard application in the UK and Republic of Ireland issued in October 2019, the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102), the Charities Act 2011, the Companies Act 2006 and UK Generally Accepted Accounting Practice.

The financial statements are prepared on a going concern basis under the historical cost convention. The financial statements are presented in sterling which is the functional currency of the charity.

The significant accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all years presented unless otherwise stated.

Going concern

The financial statements have been prepared on a going concern basis as the trustees believe that no material uncertainties exist. The trustees have considered the level of funds held and the expected level of income and expenditure for 12 months from authorising these financial statements. The budgeted income and expenditure is sufficient with the level of reserves for the charity to be able to continue as a going concern.

Income

All income is accounted for as soon as the charity has entitlement to the income, there is certainty of receipt and the amount can be measured.

Income is only deferred when:

- The donor specifies that the grant or donation must only be used in future accounting periods; or
- The donor has imposed conditions which must be met before the charity has unconditional entitlement.

Grants receivable

Grants received for specific purposes are accounted for as restricted funds. Grants are not recognised as receivable until all conditions for receipt have been complied with. Where donor imposed restrictions apply to the timing of the related expenditure, as a pre-condition for its use, the grant is treated as deferred income until those restrictions are met.

Expenditure

Expenditure is recognised when a liability is incurred.

- Charitable activities includes those costs incurred by the charity in the delivery of its activities and services for its beneficiaries.
- Governance costs include those costs incurred in meeting the constitutional and statutory requirements of the charity.

Grants payable to third parties are within the charitable objectives. Where unconditional grants are offered, this is accrued as soon as the recipient is notified of the grant, as this gives rise to a reasonable expectation that the recipient will receive the grants. Where grants are conditional relating to performance then the grant is only accrued when any unfulfilled conditions are outside of the control of the charity.

SCUNTHORPE AND DISTRICT CITIZENS ADVICE BUREAU  
(OPERATING AS CITIZENS ADVICE NORTH LINCOLNSHIRE)  
FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH 2024  
NOTES TO THE FINANCIAL STATEMENTS

1 Accounting policies (continued)

Fixed assets and depreciation

Depreciation is calculated so as to write off the cost of fixed assets over their estimated useful lives. Individual items costing less than £1,000 are not treated as fixed assets. The depreciation rates used are as follows:

|                       |               |
|-----------------------|---------------|
| Fixtures and fittings | - 20% on cost |
| Computer equipment    | - 33% on cost |

Debtors

Trade and other debtors are recognised at the settlement amount due after any discount offered.

Creditors

Creditors are recognised when the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors are normally recognised at their settlement amount after allowing for any trade discounts due.

Pensions

The charity operates a defined contribution pension scheme for its employees. The scheme funds are administered by trustees and are independent of the charity's finances.

Termination Benefits

Termination benefits are payable when employment is terminated before the normal retirement date, or whenever an employee accepts voluntary redundancy in exchange for these benefits. The charity recognises termination benefits when it is demonstrably committed to either (i) terminating the employment of current employees according to a detailed formal plan without possibility of withdrawal or (ii) providing termination benefits as a result of an offer made to encourage voluntary redundancy.

Accrued Holiday Pay

Provision is made at the balance sheet date for holidays accrued but not taken, at the salary of the relevant employee at that date. The expected cost of compensated short-term absence (i.e holidays) is charged to the SOFA on an accruals basis.

Fund accounting

Funds held by the charity are either:-

- Unrestricted funds - these are funds which can be used in accordance with the charitable objects at the discretion of the trustees.
- Restricted funds - these are funds that can only be used for particular restricted purposes, imposed by the donor or through the terms of an appeal.

SCUNTHORPE AND DISTRICT CITIZENS ADVICE BUREAU  
(OPERATING AS CITIZENS ADVICE NORTH LINCOLNSHIRE)  
FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH 2024  
NOTES TO THE FINANCIAL STATEMENTS

|                                                                                                        | Unrestricted<br>funds | Restricted<br>funds | Total<br>funds    | Total<br>funds    |
|--------------------------------------------------------------------------------------------------------|-----------------------|---------------------|-------------------|-------------------|
|                                                                                                        |                       |                     | 2024              | 2023              |
|                                                                                                        | £                     | £                   | £                 | £                 |
| 2 Costs of charitable activities by fund type                                                          |                       |                     |                   |                   |
| Advice and information services                                                                        | 239,809               | 477,093             | 716,902           | 570,919           |
| Grant payments                                                                                         | -                     | 992,160             | 992,160           | 1,111,765         |
| Governance costs:                                                                                      |                       |                     |                   |                   |
| Audit and accountancy                                                                                  | 6,240                 | -                   | 6,240             | 6,000             |
| Other                                                                                                  | 482                   | -                   | 482               | 74                |
|                                                                                                        | <u>£246,531</u>       | <u>£1,469,253</u>   | <u>£1,715,784</u> | <u>£1,688,758</u> |
| 3 Classification of resources expended                                                                 |                       |                     |                   |                   |
| Wages and salaries                                                                                     |                       |                     | 631,091           | 503,972           |
| Other staff and volunteer costs                                                                        |                       |                     | 2,873             | 1,975             |
| Office costs                                                                                           |                       |                     | 21,289            | 16,437            |
| Premises costs                                                                                         |                       |                     | 1,336             | -                 |
| Equipment and IT support                                                                               |                       |                     | 58,406            | 37,808            |
| Partner payments                                                                                       |                       |                     | -                 | 8,225             |
| Grant payments                                                                                         |                       |                     | 992,160           | 1,111,765         |
| Audit and accountancy                                                                                  |                       |                     | 6,240             | 6,000             |
| Other costs                                                                                            |                       |                     | 2,389             | 2,576             |
|                                                                                                        |                       |                     | <u>£1,715,784</u> | <u>£1,688,758</u> |
| 4 Analysis of staff costs, trustee remuneration and expenses, and the cost of key management personnel |                       |                     |                   |                   |
| Salaries                                                                                               |                       |                     | 569,461           | 450,341           |
| Estate payment                                                                                         |                       |                     | -                 | 8,344             |
| Employer's national insurance                                                                          |                       |                     | 47,611            | 35,519            |
| Employer's pension contributions                                                                       |                       |                     | 14,019            | 9,768             |
|                                                                                                        |                       |                     | <u>£631,091</u>   | <u>£503,972</u>   |

No employees received total employee benefits in excess of £60,000 in either year.  
The average number of staff employed was 21 (2023 - 18).

The key management personnel of the charity comprise the Trustees, Chief Executive and Deputy Chief Executive. The total employee benefits of the key management were £110,286 (2023: £94,524).

The trustees were not paid nor received any other benefits from employment with the charity in either year. There were no expenses reimbursed to trustees in either year.

SCUNTHORPE AND DISTRICT CITIZENS ADVICE BUREAU  
(OPERATING AS CITIZENS ADVICE NORTH LINCOLNSHIRE)  
FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH 2024  
NOTES TO THE FINANCIAL STATEMENTS

|   |                                 |                                  | 2024           | 2023             |
|---|---------------------------------|----------------------------------|----------------|------------------|
|   |                                 |                                  | £              | £                |
| 5 | Net income for the year         |                                  |                |                  |
|   | This is stated after charging:- |                                  |                |                  |
|   | Auditor's remuneration          | Smailes Goldie - audit           | 5,100          | 5,100            |
|   | Accountant's remuneration       | Tingle Ashmore Ltd - accountancy | 1,140          | 900              |
|   | Grants payable                  |                                  | <u>992,160</u> | <u>1,111,765</u> |

All grants payable were made to individuals under North Lincolnshire Council's Household Support Fund programme. 4,170 grants were made to support individuals and families in hardship, with grants ranging from £50 to £325.

- 6 Related party transactions  
There were no related party transactions requiring disclosure in either year.

| 7 | Tangible assets                             | Fixtures and fittings | Computer equipment | Total         |
|---|---------------------------------------------|-----------------------|--------------------|---------------|
|   |                                             | £                     | £                  | £             |
|   | Cost                                        |                       |                    |               |
|   | As at 1st April 2023 and at 31st March 2024 | <u>3,324</u>          | <u>22,757</u>      | <u>26,081</u> |
|   | Depreciation                                |                       |                    |               |
|   | As at 1st April 2023 and at 31st March 2024 | <u>3,324</u>          | <u>22,757</u>      | <u>26,081</u> |
|   | Net book value                              |                       |                    |               |
|   | As at 31st March 2024                       | <u>£-</u>             | <u>£-</u>          | <u>£-</u>     |

|   |                               | 2024            | 2023            |
|---|-------------------------------|-----------------|-----------------|
|   |                               | £               | £               |
| 8 | Debtors                       |                 |                 |
|   | Grants receivable             | 164,671         | 197,465         |
|   | Other debtors and prepayments | <u>31,953</u>   | <u>35,160</u>   |
|   |                               | <u>£196,624</u> | <u>£232,625</u> |

SCUNTHORPE AND DISTRICT CITIZENS ADVICE BUREAU  
(OPERATING AS CITIZENS ADVICE NORTH LINCOLNSHIRE)  
FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH 2024  
NOTES TO THE FINANCIAL STATEMENTS

|                                                   | 2024           | 2023           |
|---------------------------------------------------|----------------|----------------|
|                                                   | £              | £              |
| 9 Creditors - amounts falling due within one year |                |                |
| Taxation and social security                      | 13,748         | 9,672          |
| Deferred income (note 10)                         | 28,271         | 22,823         |
| Other creditors and accruals                      | 21,734         | 25,061         |
|                                                   | <u>£63,753</u> | <u>£57,556</u> |
| 10 Deferred income                                |                |                |
| Balance at 1st April 2024                         | 22,823         | 99,845         |
| Amount released to incoming resources             | (22,823)       | (99,845)       |
| Amount deferred in the year                       | 28,271         | 22,823         |
| Balance at 31st March 2024                        | <u>£28,271</u> | <u>£22,823</u> |

Deferred income comprises grants which the donors have specified must be used in future accounting periods.

| 11 Analysis of charity funds  | Balance at<br>1st April<br>2023 | Movement in resources<br>Incoming | Outgoing            | Transfers       | Balance at<br>31st March<br>2024 |
|-------------------------------|---------------------------------|-----------------------------------|---------------------|-----------------|----------------------------------|
|                               | £                               | £                                 | £                   | £               | £                                |
| Unrestricted funds:           |                                 |                                   |                     |                 |                                  |
| General funds                 | <u>416,811</u>                  | <u>381,929</u>                    | <u>(246,531)</u>    | <u>41,340</u>   | <u>593,549</u>                   |
| Restricted funds:             |                                 |                                   |                     |                 |                                  |
| North Lincolnshire Council    | -                               | 1,033,500                         | (992,160)           | (41,340)        | -                                |
| Money Advice Service          | -                               | 143,467                           | (143,467)           | -               | -                                |
| Elemental                     | 66,838                          | -                                 | (36,274)            | -               | 30,564                           |
| Foodbank Advisor Post         | -                               | 22,823                            | (22,823)            | -               | -                                |
| Ironstone                     | 16,903                          | 36,492                            | (46,078)            | -               | 7,317                            |
| Primary Care Network          | -                               | 152,202                           | (152,202)           | -               | -                                |
| Independent Age               | -                               | 13,907                            | (8,609)             | -               | 5,298                            |
| Vaccination Capacity Building | -                               | 21,200                            | -                   | -               | 21,200                           |
| Welcome Home                  | -                               | 42,473                            | (26,030)            | -               | 16,443                           |
| Peer Support Development      | <u>45,445</u>                   | <u>21,933</u>                     | <u>(41,610)</u>     | <u>-</u>        | <u>25,768</u>                    |
|                               | <u>129,186</u>                  | <u>1,487,997</u>                  | <u>(1,469,253)</u>  | <u>(41,340)</u> | <u>106,590</u>                   |
| Total funds                   | <u>£545,997</u>                 | <u>£1,869,926</u>                 | <u>£(1,715,784)</u> | <u>£-</u>       | <u>£700,139</u>                  |

**SCUNTHORPE AND DISTRICT CITIZENS ADVICE BUREAU**  
**(OPERATING AS CITIZENS ADVICE NORTH LINCOLNSHIRE)**  
**FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH 2024**  
**NOTES TO THE FINANCIAL STATEMENTS**

**11 Analysis of charity funds (continued)**

**Purpose of restricted funds:**

North Lincolnshire Council - to deliver a grant aid programme of support for residents.

Money Advice Service - to fund debt advice.

Elemental - to purchase a referral and case management system to support and facilitate social prescribing across North Lincolnshire.

Foodbank Advisor Post - to deliver a specialist advice service that aims to help food bank visitors experiencing poverty and financial insecurity.

Ironstone - to enable people to access local community support, encouraging self management and reducing reliance on health and social care services.

Primary Care Network - to provide a social prescribing service for patients registered at practices in

Independent Age - to deliver a specialist advice service for those that have reached pensionable age.

Vaccination Capacity Building - to support people to keep well and promote the benefits of vaccinations.

Welcome Home - to support those being discharged from hospital to settle back into their home.

Peer Support Development - to mobilise a community first model that introduces peer support into mental health pathways.

The transfer between funds relates to surpluses on some restricted funds, which can be transferred to unrestricted funds under the terms of the funding agreement, or the unrestricted part of grants relating to the delivery of particular programmes.

**Prior year comparison**

|                            | Balance at<br>1st April<br>2022 | Movement in resources |                     | Transfers       | Balance at<br>31st March<br>2023 |
|----------------------------|---------------------------------|-----------------------|---------------------|-----------------|----------------------------------|
|                            | £                               | £                     | £                   | £               | £                                |
| <b>Unrestricted funds:</b> |                                 |                       |                     |                 |                                  |
| General funds              | <u>255,031</u>                  | <u>220,539</u>        | <u>(144,953)</u>    | <u>86,194</u>   | <u>416,811</u>                   |
| <b>Restricted funds:</b>   |                                 |                       |                     |                 |                                  |
| Money Advice Service       | -                               | 136,153               | (136,153)           | -               | -                                |
| Elemental                  | 21,465                          | 76,387                | (31,014)            | -               | 66,838                           |
| Foodbank Advisor Post      | -                               | 23,458                | (23,458)            | -               | -                                |
| Ironstone                  | -                               | 34,000                | (17,097)            | -               | 16,903                           |
| Primary Care Network       | 9,214                           | 147,768               | (153,474)           | (3,508)         | -                                |
| Adult Social Care          | 20,199                          | -                     | (15,627)            | (4,572)         | -                                |
| Community Navigation       | 40,662                          | -                     | (40,662)            | -               | -                                |
| Peer Support Development   | 60,000                          | -                     | (14,555)            | -               | 45,445                           |
| North Lincolnshire Council | <u>20,089</u>                   | <u>1,169,790</u>      | <u>(1,111,765)</u>  | <u>(78,114)</u> | <u>-</u>                         |
|                            | <u>171,629</u>                  | <u>1,587,556</u>      | <u>(1,543,805)</u>  | <u>(86,194)</u> | <u>129,186</u>                   |
| <b>Total funds</b>         | <u>£426,660</u>                 | <u>£1,808,095</u>     | <u>£(1,688,758)</u> | <u>£-</u>       | <u>£545,997</u>                  |

SCUNTHORPE AND DISTRICT CITIZENS ADVICE BUREAU  
(OPERATING AS CITIZENS ADVICE NORTH LINCOLNSHIRE)  
FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH 2024  
NOTES TO THE FINANCIAL STATEMENTS

12 Analysis of net assets between funds

|                                                        | General<br>funds | Restricted<br>funds | Total<br>funds  |
|--------------------------------------------------------|------------------|---------------------|-----------------|
|                                                        | £                | £                   | £               |
| Fund balances at 31st March 2024 are represented by:-  |                  |                     |                 |
| Tangible fixed assets                                  | -                | -                   | -               |
| Net current assets                                     | 593,549          | 106,590             | 700,139         |
| Net assets                                             | <u>£593,549</u>  | <u>£106,590</u>     | <u>£700,139</u> |
| Prior year comparison                                  |                  |                     |                 |
| Fund balances at 31st March 2023 were represented by:- |                  |                     |                 |
| Tangible fixed assets                                  | -                | -                   | -               |
| Net current assets                                     | 416,811          | 129,186             | 545,997         |
| Net assets                                             | <u>£416,811</u>  | <u>£129,186</u>     | <u>£545,997</u> |

13 A detailed breakdown of the 2023 statement of financial activities between unrestricted and restricted funds is as follows:

|                              | Unrestricted<br>funds | Restricted<br>funds | Total<br>funds   |
|------------------------------|-----------------------|---------------------|------------------|
|                              | £                     | £                   | £                |
| Income from:                 |                       |                     |                  |
| Donations and similar income | 1,196                 | -                   | 1,196            |
| Charitable activities:       |                       |                     |                  |
| Grants receivable            | 214,184               | 1,587,556           | 1,801,740        |
| Fee income                   | 5,050                 | -                   | 5,050            |
| Investment income:           |                       |                     |                  |
| Bank interest receivable     | 109                   | -                   | 109              |
| Total income                 | <u>220,539</u>        | <u>1,587,556</u>    | <u>1,808,095</u> |
| Expenditure on:              |                       |                     |                  |
| Charitable activities        | 144,953               | 1,543,805           | 1,688,758        |
| Total expenditure            | <u>144,953</u>        | <u>1,543,805</u>    | <u>1,688,758</u> |
| Net income for the year      | 75,586                | 43,751              | 119,337          |
| Transfers between funds      | 86,194                | (86,194)            | -                |
| Net movement in funds        | <u>£161,780</u>       | <u>£(42,443)</u>    | <u>£119,337</u>  |

SCUNTHORPE AND DISTRICT CITIZENS ADVICE BUREAU  
(OPERATING AS CITIZENS ADVICE NORTH LINCOLNSHIRE)  
FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH 2024  
DETAILED STATEMENT OF FINANCIAL ACTIVITIES

|                                                   | 2024                   | 2023                   |
|---------------------------------------------------|------------------------|------------------------|
|                                                   | £                      | £                      |
| <b>INCOME</b>                                     |                        |                        |
| Donations and legacies                            |                        |                        |
| Donations                                         | 1,022                  | 1,196                  |
| Charitable activities:                            |                        |                        |
| Grants receivable                                 | 1,866,690              | 1,801,740              |
| Fee income                                        | -                      | 5,050                  |
| Investment income:                                |                        |                        |
| Bank interest receivable                          | 2,214                  | 109                    |
| <b>Total income</b>                               | <u>1,869,926</u>       | <u>1,808,095</u>       |
| <br><b>EXPENDITURE</b>                            |                        |                        |
| Charitable activities                             |                        |                        |
| Salaries, national insurance and employer pension | 631,091                | 503,972                |
| Partner payments                                  | -                      | 8,225                  |
| Grant payments                                    | 992,160                | 1,111,765              |
| Insurance                                         | 1,461                  | 1,066                  |
| Telephone                                         | 2,866                  | 762                    |
| Printing, postage, stationery and advertising     | 1,114                  | 1,833                  |
| Reference materials and subscriptions             | 8,471                  | 6,721                  |
| Sundries                                          | 7,017                  | 5,785                  |
| Payroll bureau charges                            | 360                    | 270                    |
| Travel, training and conference expenses          | 2,873                  | 1,975                  |
| Repairs, renewals and PPE                         | 1,336                  | -                      |
| IT equipment and support contract                 | 58,406                 | 37,808                 |
| Bank charges                                      | 385                    | 383                    |
| Audit and accountancy                             | 6,240                  | 6,000                  |
| Consultancy                                       | 402                    | 666                    |
| Legal and professional fees                       | 1,120                  | 1,441                  |
| Interest payable                                  | -                      | 12                     |
| Other governance costs                            | 482                    | 74                     |
| <b>Total expenditure</b>                          | <u>1,715,784</u>       | <u>1,688,758</u>       |
| <br><b>Net income for the year</b>                | <u><u>£154,142</u></u> | <u><u>£119,337</u></u> |

This page does not form part of the statutory financial statements

---

# Accounts

---

SCUNTHORPE AND DISTRICT CITIZENS ADVICE BUREAU  
(OPERATING AS CITIZENS ADVICE NORTH LINCOLNSHIRE)  
REGISTERED IN ENGLAND AND WALES UNDER COMPANY NUMBER 05446797  
REGISTERED CHARITY NUMBER 1110205

FINANCIAL STATEMENTS FOR THE YEAR ENDED  
31ST MARCH 2023

SCUNTHORPE AND DISTRICT CITIZENS ADVICE BUREAU  
(OPERATING AS CITIZENS ADVICE NORTH LINCOLNSHIRE)  
FINANCIAL STATEMENTS FOR THE YEAR ENDED  
31ST MARCH 2023

INDEX

|                                                                      | Page  |
|----------------------------------------------------------------------|-------|
| Trustees' annual report                                              | 1-5   |
| Independent auditor's report                                         | 6-9   |
| Statement of financial activities and income and expenditure account | 10    |
| Balance sheet                                                        | 11    |
| Statement of cash flows                                              | 12    |
| Notes to the financial statements                                    | 13-19 |
| Detailed statement of financial activities                           | 20    |

SCUNTHORPE AND DISTRICT CITIZENS ADVICE BUREAU  
(OPERATING AS CITIZENS ADVICE NORTH LINCOLNSHIRE)  
FINANCIAL STATEMENTS FOR THE YEAR ENDED  
31ST MARCH 2023  
TRUSTEES' ANNUAL REPORT

The trustees present their annual directors' report and the financial statements of the charity for the year ended 31st March 2023 which are also prepared to meet the requirements for a directors' report and accounts for Companies Act purposes.

The financial statements comply with the Charities Act 2011, the Companies Act 2006, the Memorandum and Articles of Association, and Accounting and Reporting by Charities: 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 (FRS 102) (effective 1 January 2019).

## **OBJECTIVES AND ACTIVITIES**

### **Objectives and aims**

Citizens Advice North Lincolnshire provides an in-depth information, general help and legal advice and advocacy service across North Lincolnshire.

We deliver free, independent, confidential and impartial advice covering benefits and tax credits, debt, employment, health and community care, housing, immigration, asylum and nationality, relationships and family and consumer goods and services.

The organisation was founded in 1974. The company was established under a Memorandum of Association which sets out the organisation's objects and activities. These are:

*To promote any charitable purposes for the benefit of the community in North Lincolnshire and surrounding areas by the advancement of education, the protection and preservation of health and the relief of poverty and sickness through the provision of free, independent, impartial information and advocacy on any subject raised by the general public.*

Our vision is that everyone will be able to access free advice to find a way forward.

Our aim is to provide the advice people need for the problems they face and improve the policies and practices that affect people's lives.

We are a member of the National Association of Citizens Advice Bureaux (Citizens Advice) and as part of the UK's largest advice service we offer:

- Triage diagnosis – analysis of the nature of the problems presented and identifying the most appropriate next steps for the client.
- Information – presented to clients in a form that can be easily understood.
- Advice – clients presented with options and a clear explanation of what each involves.
- Advocacy – direct involvement in seeking solutions to clients' problems e.g. letter writing, negotiation or representation.
- Referral – to another agency if most appropriate for the client.

We review our objectives and activities each year through our business planning processes. This review looks at what we achieved and the outcomes of our work in the previous 12 months. The review looks at the success of each key activity and the benefits they have brought to the community we are set up to help. The review also helps us to ensure our objectives and activities remain focussed on our stated purposes. We have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing our aims and objectives and in planning our future activities. In particular, the trustees consider how planned activities will contribute to the aims and objectives they have set.

SCUNTHORPE AND DISTRICT CITIZENS ADVICE BUREAU  
(OPERATING AS CITIZENS ADVICE NORTH LINCOLNSHIRE)  
FINANCIAL STATEMENTS FOR THE YEAR ENDED  
31ST MARCH 2023  
TRUSTEES' ANNUAL REPORT

**ACHIEVEMENTS AND PERFORMANCE**

Citizens Advice North Lincolnshire has extensive experience of delivering services and all of our projects in the year successfully delivered their contracted outcomes and indicators.

Our staffing structure continued to support the delivery of services and in the year, we helped local people with over 23,000 issues. The top issues clients faced were debt and money, utilities and charitable support and food banks.

Funding from the Money Advice and Pensions Service enabled us to provide specialist debt and money advice and funding from Ongo enabled us to support their tenants experiencing problems as a result of the cost of living crisis.

Whilst our Energy Advice project continued to build on past successes and assisted consumers in matters relating to relief from fuel poverty, our advice project delivered in partnership with Scunthorpe Foodbank continued to support visitors experiencing food poverty and financial insecurity.

We supported North Lincolnshire Council to provide grants totalling approximately £1.1 million for residents affected by cost of living increases to support them with food shopping and keeping warm.

Health and community care continued to be one of the main issues we supported clients with as a result of the Social Prescribing services delivered to patients registered with practices across the East and West Primary Care Networks. Social Prescribing addresses the wider determinants of health and helps people to take more control of their own health and wellbeing. Additionally our Adult Social Care project and Community Navigation projects along with the newly established Ironstone project continued to support people to stay in their own homes for longer and to connect to their community.

Work also commenced on the mobilisation of a community first model to introduce peer support into mental health pathways along with the development of a peer support network to support delivery of the Community Mental Health Transformation work.

In addition to helping people resolve their individual problems we also collected evidence and stories to campaign for policy changes that benefit the population as a whole. Our successes in the year included delivery of the Big Energy Savings Week to help people cut their fuel bills and get all of the financial support they are entitled to.

**FINANCIAL REVIEW**

The Statement of Financial Activities set out on page 10 shows all of the income receivable and expenditure payable for the year.

Our overall level of funding increased significantly in the year. Income was £1,808,095 compared to £1,467,466 for the previous year. Expenditure also increased significantly from £1,308,175 to £1,688,758.

A surplus of £119,337 resulted for the year.

At 31st March 2023, total fund balances were £545,997 of which £416,811 related to unrestricted funds, with the balance of £129,186 being restricted funds.

SCUNTHORPE AND DISTRICT CITIZENS ADVICE BUREAU  
(OPERATING AS CITIZENS ADVICE NORTH LINCOLNSHIRE)  
FINANCIAL STATEMENTS FOR THE YEAR ENDED  
31ST MARCH 2023  
TRUSTEES' ANNUAL REPORT

**Investment policy and objectives**

Aside from retaining a prudent amount in reserves each year most of the charity's funds are spent in the short term. Therefore the charity adopts a short term investment time horizon and a low risk strategy with liquid resources being invested in deposit accounts.

**Reserves policy**

The trustees believe that the organisation should hold financial reserves in order to ensure that the charity can continue to operate and meet the needs of clients in the event of unforeseen and potentially financially damaging circumstances arising. The trustees consider it prudent to set aside an amount equivalent to six months' average operating expenditure plus a designated contractual commitment reserve. The amount of the reserve fund target minimum is calculated each year after approval of the annual budget.

The amount of reserve for the year ending 31 March 2024 is budgeted to be £308,409.

**Fundraising standards information**

The charity had no significant fundraising activities in the year.

**STRUCTURE, GOVERNANCE AND MANAGEMENT**

**Governing document**

The organisation is a charitable company limited by guarantee. The company was established under a Memorandum of Association which established the objects and powers of the charitable company and is governed under its Articles of Association which were adopted on 5 April 2005 and were last amended on 23 January 2014. In the event of the company being wound up members are required to contribute an amount not exceeding £1.

**Recruitment and appointment of new trustees**

The directors of the company are also charity trustees for the purposes of charity law and under the company's Articles are known as members of the Trustee Board. Under the requirements of the Memorandum and Articles of Association the members of the Trustee Board are elected to serve for a period of three years after which they must be re-elected at the next Annual General Meeting.

Trustees are recruited by a formal process which seeks to maintain a broad skill mix and ensure that the needs of the community are appropriately reflected through the diversity of the board.

All member of the Trustee Board give their time voluntarily and received no benefits from the charity. Any expenses reclaimed from the charity are set out in the notes to the accounts.

**Trustee induction and training**

New trustees are supported to learn about their responsibilities and gain an understanding of how the organisation works. The Chair of the board provides new trustees with essential reading to enable them to understand the legal, financial and strategic responsibilities of their role.

**Organisational structure**

Citizens Advice North Lincolnshire has a trustee board of up to 15 who meet quarterly and are responsible for the strategic direction and policy of the charity. At present the board has nine members from a variety of professional backgrounds relevant to the work of the charity. The Company Secretary also sits on the board but has no voting rights.

The board of trustees meet to discuss strategic and operational performance and agree business plans and budgets. The board is structured to ensure that individual members lead on key aspects of the organisation's work; equality and diversity, finance, health and safety, human resources, research and campaigns and quality of advice.

SCUNTHORPE AND DISTRICT CITIZENS ADVICE BUREAU  
(OPERATING AS CITIZENS ADVICE NORTH LINCOLNSHIRE)  
FINANCIAL STATEMENTS FOR THE YEAR ENDED  
31ST MARCH 2023  
TRUSTEES' ANNUAL REPORT

**Organisational structure (continued)**

The trustee board operates under an agreed schedule of agenda to ensure that all necessary business is enacted each year.

A scheme of delegation is in place and day to day responsibility for the provision of the services rests with the Chief Executive

**REFERENCE AND ADMINISTRATIVE DETAILS**

|                            |                                                                                                            |
|----------------------------|------------------------------------------------------------------------------------------------------------|
| Charity number             | 1110205                                                                                                    |
| Company number             | 5446797                                                                                                    |
| Name and registered office | Scunthorpe and District Citizens Advice Bureau<br>Scunthorpe Central, Carlton Street, Scunthorpe, DN15 6TX |
| Other name charity uses    | Citizens Advice North Lincolnshire                                                                         |
| Directors and trustees     |                                                                                                            |
| R J S Mason                | - Chair                                                                                                    |
| L Howley                   | - Vice Chair                                                                                               |
| M M Keyworth               |                                                                                                            |
| K Stones                   | - Treasurer                                                                                                |
| J E Keilthy                |                                                                                                            |
| L G King                   |                                                                                                            |
| R Kohli                    |                                                                                                            |
| S G Hepworth               |                                                                                                            |
| R Johnson                  |                                                                                                            |

The trustees retiring by rotation at the 2023 Annual General Meeting and offering themselves for re-election are:

R Kohli

|                          |                                                                                                                                                      |
|--------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------|
| Company secretary        | D Taylor                                                                                                                                             |
| Key management personnel | L C Stephenson                      - Chief Executive<br>D Taylor                                - Deputy Chief Executive                            |
| Auditors                 | Smailes Goldie Group<br>Chartered Accountants<br>Regent's Court, Princess Street, Hull, HU2 8BA                                                      |
| Accountants              | Tingle Ashmore Ltd<br>Chartered Accountants<br>Enterprise House, Broadfield Court, Sheffield, S8 0XF                                                 |
| Bankers                  | Lloyds Bank<br>106 High Street, Scunthorpe, North Lincolnshire, DN15 8HG<br><br>Unity Trust Bank<br>PO Box 7193, Planetary Road, Willenhall, WV1 9DG |

SCUNTHORPE AND DISTRICT CITIZENS ADVICE BUREAU  
(OPERATING AS CITIZENS ADVICE NORTH LINCOLNSHIRE)  
FINANCIAL STATEMENTS FOR THE YEAR ENDED  
31ST MARCH 2023  
TRUSTEES' ANNUAL REPORT

**RESPONSIBILITIES OF THE TRUSTEES IN RELATION TO THE FINANCIAL STATEMENTS**

The trustees (who are also directors of Scunthorpe and District Citizens Advice Bureau for the purposes of company law) are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice). The trustees have adopted the provisions of the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities" issued in 2019 in preparing the annual report and financial statements of the charity.

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 charity and of the incoming resources and application of resources, including the income and expenditure, of the charity for the year. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP 2019 (FRS 102);
- make judgments and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the 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.

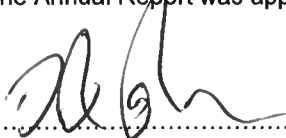
In so far as the Trustees are aware:

- there is no relevant audit information of which the charitable company's auditor is 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 auditor is aware of that information.

**AUDITORS**

The auditors, Smailes Goldie, will be proposed for re-appointment at the forthcoming Annual General Meeting.

The Annual Report was approved by the trustees on 1st November 2023 and signed on their behalf by

  
.....  
D Taylor  
Secretary

SCUNTHORPE AND DISTRICT CITIZENS ADVICE BUREAU  
(OPERATING AS CITIZENS ADVICE NORTH LINCOLNSHIRE)  
FINANCIAL STATEMENTS FOR THE YEAR ENDED  
31ST MARCH 2023  
INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF  
SCUNTHORPE AND DISTRICT CITIZENS ADVICE BUREAU

**Opinion**

We have audited the financial statements of Scunthorpe and District Citizens Advice Bureau (the 'charitable company') for the year ended 31st March 2023 which comprise the Statement of Financial Activities and Income and Expenditure Account, Balance Sheet, Statement of Cash Flows and notes to the financial statements, including 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), including Financial Reporting Standard 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland.

In our opinion the financial statements

- give a true and fair view of the state of the charitable company's affairs as at 31st March 2023, and of its incoming resources and application of resources, including its income and expenditure, for the period then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'; 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 Auditor's 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.

SCUNTHORPE AND DISTRICT CITIZENS ADVICE BUREAU  
(OPERATING AS CITIZENS ADVICE NORTH LINCOLNSHIRE)  
FINANCIAL STATEMENTS FOR THE YEAR ENDED  
31ST MARCH 2023  
INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF  
SCUNTHORPE AND DISTRICT CITIZENS ADVICE BUREAU

**Other information**

The other information comprises the information included in the Trustees Annual Report, other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information contained within the annual report. 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.

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 course of 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 Trustees' Annual Report (incorporating the Directors' Report) for the financial period for which the financial statements are prepared is consistent with the financial statements; and
- the Directors' Report has been prepared in accordance with applicable legal requirements.

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

In the light of our 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 Trustees' Annual Report.

We have nothing to report in respect of the following matters in relation to which 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 directors' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or
- the Trustees were not entitled to take advantage of the small companies exemption from the requirement to prepare a Strategic Report or in preparing the Trustees' Annual Report.

**Responsibilities of Trustees**

As explained more fully in the Trustees' responsibilities statement set out on page 5, 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.

SCUNTHORPE AND DISTRICT CITIZENS ADVICE BUREAU  
(OPERATING AS CITIZENS ADVICE NORTH LINCOLNSHIRE)  
FINANCIAL STATEMENTS FOR THE YEAR ENDED  
INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF  
SCUNTHORPE AND DISTRICT CITIZENS ADVICE BUREAU

**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 an auditor's report 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.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The specific procedures for this engagement and the extent to which these are capable of detecting irregularities, including fraud is detailed below:

Our approach to identifying and assessing the risks of material misstatement in respect of irregularities, including fraud and non-compliance with laws and regulations, was focused on specific laws and regulations which we considered may have a direct material effect on the financial statements or the operations of the charitable company, including the Companies Act 2006, the Charities Act 2011, data protection, anti-bribery, employment, health and safety legislation and safeguarding regulations. An understanding of these laws and regulations and the extent of compliance was obtained through discussion with management and inspecting legal and regulatory correspondence.

We assessed the susceptibility of the charitable company's financial statements to material misstatement, including obtaining an understanding of how fraud might occur, by making enquiries of management and considering the internal controls in place to mitigate risks of fraud and non-compliance with laws and regulations.

To address the risk of fraud through management bias and override of controls, we

- performed analytical procedures to identify any unusual or unexpected relationships;
- tested journal entries to identify unusual transactions;
- assessed whether judgements and assumptions made in determining the accounting estimates were indicative of potential bias; and
- investigated the rationale behind significant or unusual transactions.

In response to the risk of irregularities and non-compliance with laws and regulations, we designed procedures which included, but were not limited to:

- agreeing financial statement disclosures to underlying supporting documentation;
- reading the minutes of meetings of those charged with governance;
- enquiring of management as to actual and potential litigation and claims; and
- reviewing correspondence with HMRC, relevant regulators and the charitable company's legal advisors.

Due to the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements or non-compliance with regulation. This risk increases the more that compliance with a law or regulation is removed from the events and transactions reflected in the financial statements, as we will be less likely to become aware of instances of non-compliance. Auditing standards also limit the audit procedures required to identify non-compliance with laws and regulations to enquiry of the directors and other management and the inspection of regulatory and legal correspondence, if any.

SCUNTHORPE AND DISTRICT CITIZENS ADVICE BUREAU  
(OPERATING AS CITIZENS ADVICE NORTH LINCOLNSHIRE)  
FINANCIAL STATEMENTS FOR THE YEAR ENDED  
INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF  
SCUNTHORPE AND DISTRICT CITIZENS ADVICE BUREAU

The risk is also greater regarding irregularities occurring due to fraud rather than error, as fraud involves intentional concealment, forgery, collusion, omission, or misrepresentation.

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

**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 auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.



.....  
Stephen Bramall BSc., FCA  
Senior Statutory Auditor  
for and on behalf of Smailes Goldie Group  
Chartered Accountants and Statutory Auditors  
Regent's Court  
Princess Street  
Hull  
HU2 8BA

1 November 2023  
Dated : .....

SCUNTHORPE AND DISTRICT CITIZENS ADVICE BUREAU  
(OPERATING AS CITIZENS ADVICE NORTH LINCOLNSHIRE)  
FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH 2023  
STATEMENT OF FINANCIAL ACTIVITIES AND INCOME AND EXPENDITURE ACCOUNT

|                                          |       | Unrestricted<br>funds | Restricted<br>funds | Total<br>funds   | Total<br>funds   |
|------------------------------------------|-------|-----------------------|---------------------|------------------|------------------|
|                                          | Notes | 2023                  | 2023                | 2023             | 2022             |
|                                          |       | £                     | £                   | £                | £                |
| Income from:                             |       |                       |                     |                  |                  |
| Donations and legacies                   |       | 1,196                 | -                   | 1,196            | 1,061            |
| Charitable activities:                   |       |                       |                     |                  |                  |
| Grants receivable                        |       | 214,184               | 1,587,556           | 1,801,740        | 1,466,399        |
| Fee income                               |       | 5,050                 | -                   | 5,050            | -                |
| Investment income:                       |       |                       |                     |                  |                  |
| Bank interest receivable                 |       | 109                   | -                   | 109              | 6                |
| Total income                             |       | <u>220,539</u>        | <u>1,587,556</u>    | <u>1,808,095</u> | <u>1,467,466</u> |
| Expenditure on:                          |       |                       |                     |                  |                  |
| Charitable activities                    | 2     | 144,953               | 1,543,805           | 1,688,758        | 1,308,175        |
| Total expenditure                        |       | <u>144,953</u>        | <u>1,543,805</u>    | <u>1,688,758</u> | <u>1,308,175</u> |
| Net income for the year                  |       | 75,586                | 43,751              | 119,337          | 159,291          |
| Transfers between funds                  | 11    | <u>86,194</u>         | <u>(86,194)</u>     | <u>-</u>         | <u>-</u>         |
| Net movement in funds                    |       | 161,780               | (42,443)            | 119,337          | 159,291          |
| Reconciliation of funds:                 |       |                       |                     |                  |                  |
| Funds brought forward at 1st April 2022  |       | <u>255,031</u>        | <u>171,629</u>      | <u>426,660</u>   | <u>267,369</u>   |
| Funds carried forward at 31st March 2023 |       | <u>£416,811</u>       | <u>£129,186</u>     | <u>£545,997</u>  | <u>£426,660</u>  |

The Statement of Financial Activities includes all gains and losses recognised in the year.  
All income and expenditure derive from continuing activities.

SCUNTHORPE AND DISTRICT CITIZENS ADVICE BUREAU  
(OPERATING AS CITIZENS ADVICE NORTH LINCOLNSHIRE)  
FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH 2023  
BALANCE SHEET

|                                                 | Notes | 2023     | 2022     |
|-------------------------------------------------|-------|----------|----------|
|                                                 |       | £        | £        |
| Fixed assets                                    |       |          |          |
| Tangible assets                                 | 7     | -        | -        |
| Current assets                                  |       |          |          |
| Debtors                                         | 8     | 232,625  | 146,112  |
| Cash at bank and on hand                        |       | 370,928  | 597,311  |
|                                                 |       | 603,553  | 743,423  |
| Creditors - amounts falling due within one year | 9     | 57,556   | 316,763  |
| Net current assets                              |       | 545,997  | 426,660  |
| Net assets                                      |       | £545,997 | £426,660 |
| Income funds                                    |       |          |          |
| Unrestricted funds                              | 11    | 416,811  | 255,031  |
| Restricted funds                                | 11    | 129,186  | 171,629  |
| Total funds                                     | 12    | £545,997 | £426,660 |

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

These financial statements were approved and authorised for issue by the Board on 1st November 2023 and signed on their behalf by

.....  R J S Mason  
Trustee

SCUNTHORPE AND DISTRICT CITIZENS ADVICE BUREAU  
(OPERATING AS CITIZENS ADVICE NORTH LINCOLNSHIRE)  
FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH 2023  
STATEMENT OF CASH FLOWS

|                                                                                       | Total<br>funds | Total<br>funds |
|---------------------------------------------------------------------------------------|----------------|----------------|
|                                                                                       | 2023           | 2022           |
|                                                                                       | £              | £              |
| Cash flows from operating activities:                                                 |                |                |
| Net cash (used in)/provided by operating activities                                   | (226,480)      | 357,001        |
| Cash flows from investing activities:                                                 |                |                |
| Interest received                                                                     | 109            | 6              |
| Interest paid                                                                         | (12)           | -              |
| Net cash provided by investing activities                                             | 97             | 6              |
| Change in cash and cash equivalents in the year                                       | (226,383)      | 357,007        |
| Cash and cash equivalents at the beginning of the year                                | 597,311        | 240,304        |
| Cash and cash equivalents at the end of the year                                      | £370,928       | £597,311       |
| Cash and cash equivalents consists of:                                                |                |                |
| Cash at bank and on hand                                                              | £370,928       | £597,311       |
| Reconciliation of net income for the year to net cash flow from operating activities: |                |                |
| Net movement in funds                                                                 | 119,337        | 159,291        |
| Adjustments for:                                                                      |                |                |
| Interest receivable                                                                   | (109)          | (6)            |
| Interest payable                                                                      | 12             | -              |
| Increase in debtors                                                                   | (86,513)       | (99,517)       |
| (Decrease)/increase in creditors                                                      | (259,207)      | 297,233        |
| Net cash (used in)/provided by operating activities                                   | £(226,480)     | £357,001       |

SCUNTHORPE AND DISTRICT CITIZENS ADVICE BUREAU  
(OPERATING AS CITIZENS ADVICE NORTH LINCOLNSHIRE)  
FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH 2023  
NOTES TO THE FINANCIAL STATEMENTS

1 Accounting policies

General information and basis of preparation

Scunthorpe and District Citizens Advice Bureau is a company limited by guarantee registered in England and Wales. In the event of the charity being wound up, the liability in respect of the guarantee is limited to £1 per member of the charity. The address of the registered office is given in the charity information on page 4 of these financial statements.

The charity constitutes a public benefit entity as defined by FRS 102. These financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard application in the UK and Republic of Ireland issued in October 2019, the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102), the Charities Act 2011, the Companies Act 2006 and UK Generally Accepted Accounting Practice.

The financial statements are prepared on a going concern basis under the historical cost convention. The financial statements are presented in sterling which is the functional currency of the charity.

The significant accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all years presented unless otherwise stated.

Going concern

The financial statements have been prepared on a going concern basis as the trustees believe that no material uncertainties exist. The trustees have considered the level of funds held and the expected level of income and expenditure for 12 months from authorising these financial statements. The budgeted income and expenditure is sufficient with the level of reserves for the charity to be able to continue as a going concern.

Income

All income is accounted for as soon as the charity has entitlement to the income, there is certainty of receipt and the amount can be measured.

Income is only deferred when:

- The donor specifies that the grant or donation must only be used in future accounting periods; or
- The donor has imposed conditions which must be met before the charity has unconditional entitlement.

Grants receivable

Grants received for specific purposes are accounted for as restricted funds. Grants are not recognised as receivable until all conditions for receipt have been complied with. Where donor imposed restrictions apply to the timing of the related expenditure, as a pre-condition for its use, the grant is treated as deferred income until those restrictions are met.

Expenditure

Expenditure is recognised when a liability is incurred.

- Charitable activities includes those costs incurred by the charity in the delivery of its activities and services for its beneficiaries.
- Governance costs include those costs incurred in meeting the constitutional and statutory requirements of the charity.

Grants payable to third parties are within the charitable objectives. Where unconditional grants are offered, this is accrued as soon as the recipient is notified of the grant, as this gives rise to a reasonable expectation that the recipient will receive the grants. Where grants are conditional relating to performance then the grant is only accrued when any unfulfilled conditions are outside of the control of the charity.

SCUNTHORPE AND DISTRICT CITIZENS ADVICE BUREAU  
(OPERATING AS CITIZENS ADVICE NORTH LINCOLNSHIRE)  
FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH 2023  
NOTES TO THE FINANCIAL STATEMENTS

1 Accounting policies (continued)

Fixed assets and depreciation

Depreciation is calculated so as to write off the cost of fixed assets over their estimated useful lives. Individual items costing less than £1,000 are not treated as fixed assets. The depreciation rates used are as follows:

|                       |                |
|-----------------------|----------------|
| Property improvements | - 100% on cost |
| Fixtures and fittings | - 20% on cost  |
| Computer equipment    | - 33% on cost  |

Debtors

Trade and other debtors are recognised at the settlement amount due after any discount offered.

Creditors

Creditors are recognised when the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors are normally recognised at their settlement amount after allowing for any trade discounts due.

Pensions

The charity operates a defined contribution pension scheme for its employees. The scheme funds are administered by trustees and are independent of the charity's finances.

Termination Benefits

Termination benefits are payable when employment is terminated before the normal retirement date, or whenever an employee accepts voluntary redundancy in exchange for these benefits. The charity recognises termination benefits when it is demonstrably committed to either (i) terminating the employment of current employees according to a detailed formal plan without possibility of withdrawal or (ii) providing termination benefits as a result of an offer made to encourage voluntary redundancy.

Accrued Holiday Pay

Provision is made at the balance sheet date for holidays accrued but not taken, at the salary of the relevant employee at that date. The expected cost of compensated short-term absence (i.e holidays) is charged to the SOFA on an accruals basis.

Fund accounting

Funds held by the charity are either:-

- Unrestricted funds - these are funds which can be used in accordance with the charitable objects at the discretion of the trustees.
- Restricted funds - these are funds that can only be used for particular restricted purposes, imposed by the donor or through the terms of an appeal.

SCUNTHORPE AND DISTRICT CITIZENS ADVICE BUREAU  
(OPERATING AS CITIZENS ADVICE NORTH LINCOLNSHIRE)  
FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH 2023  
NOTES TO THE FINANCIAL STATEMENTS

|                                                                                                        | Unrestricted<br>funds | Restricted<br>funds | Total<br>funds    | Total<br>funds    |
|--------------------------------------------------------------------------------------------------------|-----------------------|---------------------|-------------------|-------------------|
|                                                                                                        |                       |                     | 2023              | 2022              |
|                                                                                                        | £                     | £                   | £                 | £                 |
| 2 Costs of charitable activities by fund type                                                          |                       |                     |                   |                   |
| Advice and information services                                                                        | 138,879               | 432,040             | 570,919           | 437,938           |
| Grant payments                                                                                         | -                     | 1,111,765           | 1,111,765         | 865,317           |
| Governance costs:                                                                                      |                       |                     |                   |                   |
| Audit and accountancy                                                                                  | 6,000                 | -                   | 6,000             | 4,500             |
| Other                                                                                                  | 74                    | -                   | 74                | 420               |
|                                                                                                        | <u>£144,953</u>       | <u>£1,543,805</u>   | <u>£1,688,758</u> | <u>£1,308,175</u> |
| 3 Classification of resources expended                                                                 |                       |                     |                   |                   |
| Wages and salaries                                                                                     |                       |                     | 503,972           | 399,011           |
| Other staff and volunteer costs                                                                        |                       |                     | 1,975             | 1,625             |
| Office costs                                                                                           |                       |                     | 16,437            | 8,528             |
| Premises costs                                                                                         |                       |                     | -                 | 14                |
| Equipment and IT support                                                                               |                       |                     | 37,808            | 27,691            |
| Partner payments                                                                                       |                       |                     | 8,225             | -                 |
| Grant payments                                                                                         |                       |                     | 1,111,765         | 865,317           |
| Audit and accountancy                                                                                  |                       |                     | 6,000             | 4,500             |
| Other costs                                                                                            |                       |                     | 2,576             | 1,489             |
|                                                                                                        |                       |                     | <u>£1,688,758</u> | <u>£1,308,175</u> |
| 4 Analysis of staff costs, trustee remuneration and expenses, and the cost of key management personnel |                       |                     |                   |                   |
| Salaries                                                                                               |                       |                     | 450,341           | 362,957           |
| Estate payment                                                                                         |                       |                     | 8,344             | -                 |
| Employer's national insurance                                                                          |                       |                     | 35,519            | 28,041            |
| Employer's pension contributions                                                                       |                       |                     | 9,768             | 8,013             |
|                                                                                                        |                       |                     | <u>£503,972</u>   | <u>£399,011</u>   |

No employees received total employee benefits in excess of £60,000 in either year.  
The average number of staff employed was 18 (2022 - 16).

The key management personnel of the charity comprise the Trustees, Chief Executive and Deputy Chief Executive. The total employee benefits of the key management were £94,524 (2022: £74,857).

The trustees were not paid nor received any other benefits from employment with the charity in either year. There were no expenses reimbursed to trustees in either year.

SCUNTHORPE AND DISTRICT CITIZENS ADVICE BUREAU  
(OPERATING AS CITIZENS ADVICE NORTH LINCOLNSHIRE)  
FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH 2023  
NOTES TO THE FINANCIAL STATEMENTS

|   |                                 |                                  | 2023             | 2022           |
|---|---------------------------------|----------------------------------|------------------|----------------|
|   |                                 |                                  | £                | £              |
| 5 | Net income for the year         |                                  |                  |                |
|   | This is stated after charging:- |                                  |                  |                |
|   | Auditor's remuneration          | Smailes Goldie Group - audit     | 5,100            | -              |
|   |                                 | Tingle Ashmore Ltd - audit       | -                | 3,300          |
|   |                                 | Tingle Ashmore Ltd - accountancy | -                | 1,200          |
|   | Accountant's remuneration       | Tingle Ashmore Ltd - accountancy | 900              | -              |
|   | Grants payable                  |                                  | <u>1,111,765</u> | <u>865,317</u> |

All grants payable were made to individuals under North Lincolnshire Council's Covid-19 grant aid programme of support for residents.

- 6 Related party transactions  
There were no related party transactions requiring disclosure in either year.

| 7 | Tangible assets                             | Fixtures and fittings | Computer equipment | Total         |
|---|---------------------------------------------|-----------------------|--------------------|---------------|
|   |                                             | £                     | £                  | £             |
|   | Cost                                        |                       |                    |               |
|   | As at 1st April 2022 and at 31st March 2023 | <u>3,324</u>          | <u>22,757</u>      | <u>26,081</u> |
|   | Depreciation                                |                       |                    |               |
|   | As at 1st April 2022 and at 31st March 2023 | <u>3,324</u>          | <u>22,757</u>      | <u>26,081</u> |
|   | Net book value                              |                       |                    |               |
|   | As at 31st March 2023                       | <u>£-</u>             | <u>£-</u>          | <u>£-</u>     |

|   |                               | 2023            | 2022            |
|---|-------------------------------|-----------------|-----------------|
|   |                               | £               | £               |
| 8 | Debtors                       |                 |                 |
|   | Grants receivable             | 197,465         | 123,278         |
|   | Other debtors and prepayments | 35,160          | 22,834          |
|   |                               | <u>£232,625</u> | <u>£146,112</u> |

SCUNTHORPE AND DISTRICT CITIZENS ADVICE BUREAU  
(OPERATING AS CITIZENS ADVICE NORTH LINCOLNSHIRE)  
FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH 2023  
NOTES TO THE FINANCIAL STATEMENTS

|                                                   | 2023           | 2022            |
|---------------------------------------------------|----------------|-----------------|
|                                                   | £              | £               |
| 9 Creditors - amounts falling due within one year |                |                 |
| Grant payments                                    | -              | 196,212         |
| Taxation and social security                      | 9,672          | 8,977           |
| Deferred income (note 10)                         | 22,823         | 99,845          |
| Other creditors and accruals                      | 25,061         | 11,729          |
|                                                   | <u>£57,556</u> | <u>£316,763</u> |
| 10 Deferred income                                |                |                 |
| Balance at 1st April 2023                         | 99,845         | -               |
| Amount released to incoming resources             | (99,845)       | -               |
| Amount deferred in the year                       | 22,823         | 99,845          |
| Balance at 31st March 2023                        | <u>£22,823</u> | <u>£99,845</u>  |

Deferred income comprises grants which the donors have specified must be used in future accounting periods.

| 11 Analysis of charity funds | Balance at<br>1st April<br>2022 | Movement in resources |                     | Transfers       | Balance at<br>31st March<br>2023 |
|------------------------------|---------------------------------|-----------------------|---------------------|-----------------|----------------------------------|
|                              | £                               | £                     | £                   | £               | £                                |
| Unrestricted funds:          |                                 |                       |                     |                 |                                  |
| General funds                | 255,031                         | 220,539               | (144,953)           | 86,194          | 416,811                          |
| Restricted funds:            |                                 |                       |                     |                 |                                  |
| Money Advice Service         | -                               | 136,153               | (136,153)           | -               | -                                |
| Elemental                    | 21,465                          | 76,387                | (31,014)            | -               | 66,838                           |
| Foodbank Advisor Post        | -                               | 23,458                | (23,458)            | -               | -                                |
| Ironstone                    | -                               | 34,000                | (17,097)            | -               | 16,903                           |
| Primary Care Network         | 9,214                           | 147,768               | (153,474)           | (3,508)         | -                                |
| Adult Social Care            | 20,199                          | -                     | (15,627)            | (4,572)         | -                                |
| Community Navigation         | 40,662                          | -                     | (40,662)            | -               | -                                |
| Peer Support Development     | 60,000                          | -                     | (14,555)            | -               | 45,445                           |
| North Lincolnshire Council   | 20,089                          | 1,169,790             | (1,111,765)         | (78,114)        | -                                |
|                              | <u>171,629</u>                  | <u>1,587,556</u>      | <u>(1,543,805)</u>  | <u>(86,194)</u> | <u>129,186</u>                   |
| Total funds                  | <u>£426,660</u>                 | <u>£1,808,095</u>     | <u>£(1,688,758)</u> | <u>£-</u>       | <u>£545,997</u>                  |

SCUNTHORPE AND DISTRICT CITIZENS ADVICE BUREAU  
(OPERATING AS CITIZENS ADVICE NORTH LINCOLNSHIRE)  
FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH 2023  
NOTES TO THE FINANCIAL STATEMENTS

11 Analysis of charity funds (continued)

Purpose of restricted funds:

Money Advice Service - to fund debt advice.

Elemental - to purchase a referral and case management system to support and facilitate social prescribing across North Lincolnshire.

Foodbank Advisor Post - to deliver a specialist advice service that aims to help food bank visitors experiencing poverty and financial insecurity.

Ironstone - to enable people to access local community support, encouraging self management and reducing reliance on health and social care services.

Primary Care Network - to provide a social prescribing service for patients registered at practices in the East and West Primary Care Networks.

Adult Social Care - to connect residents to services enabling them to remain in their own homes for longer.

Community Navigation - to enable residents to connect to services and activities within their community.

Peer Support Development - to mobilise a community first model that introduces peer support into mental health pathways.

North Lincolnshire Council - to deliver a grant aid programme of support for residents.

The transfer between funds relates to surpluses on some restricted funds, which can be transferred to unrestricted funds under the terms of the funding agreement, or the unrestricted part of grants relating to the delivery of particular programmes.

Prior year comparison

|                               | Balance at<br>1st April<br>2021 | Movement in resources |               | Transfers | Balance at<br>31st March<br>2022 |
|-------------------------------|---------------------------------|-----------------------|---------------|-----------|----------------------------------|
|                               | £                               | Incoming<br>£         | Outgoing<br>£ | £         | £                                |
| Unrestricted funds:           |                                 |                       |               |           |                                  |
| General funds                 | 187,077                         | 99,537                | (39,012)      | 7,429     | 255,031                          |
| Restricted funds:             |                                 |                       |               |           |                                  |
| Money Advice Service          | -                               | 132,966               | (129,613)     | (3,353)   | -                                |
| Money Advice Service -        |                                 |                       |               |           |                                  |
| Increasing Capacity           | 4,591                           | 18,070                | (18,585)      | (4,076)   | -                                |
| Citizens Advice-Help To Claim | -                               | 45,656                | (45,656)      | -         | -                                |
| Crime Reduction Fund          | 14,094                          | -                     | (14,094)      | -         | -                                |
| Elemental                     | 42,945                          | -                     | (21,480)      | -         | 21,465                           |
| Foodbank Advisor Post         | 6,733                           | -                     | (6,733)       | -         | -                                |
| Lincolnshire Community Fund   | -                               | 5,000                 | (5,000)       | -         | -                                |
| Restructuring Fund            | 5,000                           | -                     | (5,000)       | -         | -                                |
| Primary Care Network          | 6,929                           | 150,238               | (147,953)     | -         | 9,214                            |
| Adult Social Care             | -                               | 26,909                | (6,710)       | -         | 20,199                           |
| Community Navigation          | -                               | 44,948                | (4,286)       | -         | 40,662                           |
| Peer Support Development      | -                               | 60,000                | -             | -         | 60,000                           |
| North Lincolnshire Council    | -                               | 884,142               | (864,053)     | -         | 20,089                           |
|                               | 80,292                          | 1,367,929             | (1,269,163)   | (7,429)   | 171,629                          |
| Total funds                   | £267,369                        | £1,467,466            | £(1,308,175)  | £-        | £426,660                         |

SCUNTHORPE AND DISTRICT CITIZENS ADVICE BUREAU  
(OPERATING AS CITIZENS ADVICE NORTH LINCOLNSHIRE)  
FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH 2023  
NOTES TO THE FINANCIAL STATEMENTS

12 Analysis of net assets between funds

|                                                        | General<br>funds | Restricted<br>funds | Total<br>funds  |
|--------------------------------------------------------|------------------|---------------------|-----------------|
|                                                        | £                | £                   | £               |
| Fund balances at 31st March 2023 are represented by:-  |                  |                     |                 |
| Tangible fixed assets                                  | -                | -                   | -               |
| Net current assets                                     | 416,811          | 129,186             | 545,997         |
| Net assets                                             | <u>£416,811</u>  | <u>£129,186</u>     | <u>£545,997</u> |
| Prior year comparison                                  |                  |                     |                 |
| Fund balances at 31st March 2022 were represented by:- |                  |                     |                 |
| Tangible fixed assets                                  | -                | -                   | -               |
| Net current assets                                     | 255,031          | 171,629             | 426,660         |
| Net assets                                             | <u>£255,031</u>  | <u>£171,629</u>     | <u>£426,660</u> |

13 A detailed breakdown of the 2022 statement of financial activities between unrestricted and restricted funds is as follows:

|                              | Unrestricted<br>funds | Restricted<br>funds | Total<br>funds   |
|------------------------------|-----------------------|---------------------|------------------|
|                              | £                     | £                   | £                |
| Income from:                 |                       |                     |                  |
| Donations and similar income | 1,061                 | -                   | 1,061            |
| Charitable activities:       |                       |                     |                  |
| Grants receivable            | 98,470                | 1,367,929           | 1,466,399        |
| Investment income:           |                       |                     |                  |
| Bank interest receivable     | 6                     | -                   | 6                |
| Total income                 | <u>99,537</u>         | <u>1,367,929</u>    | <u>1,467,466</u> |
| Expenditure on:              |                       |                     |                  |
| Charitable activities        | 39,012                | 1,269,163           | 1,308,175        |
| Total expenditure            | <u>39,012</u>         | <u>1,269,163</u>    | <u>1,308,175</u> |
| Net income for the year      | 60,525                | 98,766              | 159,291          |
| Transfers between funds      | 7,429                 | (7,429)             | -                |
| Net movement in funds        | <u>£67,954</u>        | <u>£91,337</u>      | <u>£159,291</u>  |

SCUNTHORPE AND DISTRICT CITIZENS ADVICE BUREAU  
(OPERATING AS CITIZENS ADVICE NORTH LINCOLNSHIRE)  
FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH 2023  
DETAILED STATEMENT OF FINANCIAL ACTIVITIES

|                                                   | 2023             | 2022             |
|---------------------------------------------------|------------------|------------------|
|                                                   | £                | £                |
| <b>INCOME</b>                                     |                  |                  |
| Donations and legacies                            |                  |                  |
| Donations                                         | 1,196            | 1,061            |
| Charitable activities:                            |                  |                  |
| Grants receivable                                 | 1,801,740        | 1,466,399        |
| Fee income                                        | 5,050            | -                |
| Investment income:                                |                  |                  |
| Bank interest receivable                          | 109              | 6                |
| Total income                                      | <u>1,808,095</u> | <u>1,467,466</u> |
| <b>EXPENDITURE</b>                                |                  |                  |
| Charitable activities                             |                  |                  |
| Salaries, national insurance and employer pension | 503,972          | 399,011          |
| Partner payments                                  | 8,225            | -                |
| Grant payments                                    | 1,111,765        | 865,317          |
| Insurance                                         | 1,066            | 842              |
| Telephone                                         | 762              | 671              |
| Printing, postage, stationery and advertising     | 1,833            | 194              |
| Reference materials and subscriptions             | 6,721            | 6,414            |
| Sundries                                          | 5,785            | 137              |
| Payroll bureau charges                            | 270              | 270              |
| Travel, training and conference expenses          | 1,975            | 1,625            |
| Repairs, renewals and PPE                         | -                | 14               |
| IT equipment and support contract                 | 37,808           | 27,691           |
| Bank charges                                      | 383              | 255              |
| Audit and accountancy                             | 6,000            | 4,500            |
| Consultancy                                       | 666              | 600              |
| Legal and professional fees                       | 1,441            | 634              |
| Interest payable                                  | 12               | -                |
| Other governance costs                            | 74               | -                |
| Total expenditure                                 | <u>1,688,758</u> | <u>1,308,175</u> |
| Net income for the year                           | <u>£119,337</u>  | <u>£159,291</u>  |

This page does not form part of the statutory financial statements

---

# Accounts

---

SCUNTHORPE AND DISTRICT CITIZENS ADVICE BUREAU  
(OPERATING AS CITIZENS ADVICE NORTH LINCOLNSHIRE)  
REGISTERED IN ENGLAND AND WALES UNDER COMPANY NUMBER 05446797  
REGISTERED CHARITY NUMBER 1110205

FINANCIAL STATEMENTS FOR THE YEAR ENDED  
31ST MARCH 2022

TINGLE ASHMORE LTD  
CHARTERED ACCOUNTANTS AND REGISTERED AUDITORS  
SHEFFIELD

SCUNTHORPE AND DISTRICT CITIZENS ADVICE BUREAU  
(OPERATING AS CITIZENS ADVICE NORTH LINCOLNSHIRE)  
FINANCIAL STATEMENTS FOR THE YEAR ENDED  
31ST MARCH 2022

INDEX

|                                                                      | Page  |
|----------------------------------------------------------------------|-------|
| Trustees' annual report                                              | 1-5   |
| Independent auditor's report                                         | 6-9   |
| Statement of financial activities and income and expenditure account | 10    |
| Balance sheet                                                        | 11    |
| Statement of cash flows                                              | 12    |
| Notes to the financial statements                                    | 13-19 |
| Detailed statement of financial activities                           | 20    |

SCUNTHORPE AND DISTRICT CITIZENS ADVICE BUREAU  
(OPERATING AS CITIZENS ADVICE NORTH LINCOLNSHIRE)  
FINANCIAL STATEMENTS FOR THE YEAR ENDED  
31ST MARCH 2022  
TRUSTEES' ANNUAL REPORT

The trustees present their annual directors' report and the financial statements of the charity for the year ended 31st March 2022 which are also prepared to meet the requirements for a directors' report and accounts for Companies Act purposes.

## **OBJECTIVES AND ACTIVITIES**

### **Objectives and aims**

Citizens Advice North Lincolnshire provides an in-depth information, general help and legal advice and advocacy service across North Lincolnshire.

We deliver free, independent, confidential and impartial advice covering benefits and tax credits, debt, employment, health and community care, housing, immigration, asylum and nationality, relationships and family and consumer goods and services.

The organisation was founded in 1974. The company was established under a Memorandum of Association which sets out the organisation's objects and activities. These are:

*To promote any charitable purposes for the benefit of the community in North Lincolnshire and surrounding areas by the advancement of education, the protection and preservation of health and the relief of poverty and sickness through the provision of free, independent, impartial information and advocacy on any subject raised by the general public.*

Our vision is that everyone will be able to access free advice to find a way forward.

Our aim is to provide the advice people need for the problems they face and improve the policies and practices that affect people's lives.

We are a member of the National Association of Citizens Advice Bureaux (Citizens Advice) and as part of the UK's largest advice service we offer:

- Triage diagnosis – analysis of the nature of the problems presented and identifying the most appropriate next steps for the client.
- Information – presented to clients in a form that can be easily understood.
- Advice – clients presented with options and a clear explanation of what each involves.
- Advocacy – direct involvement in seeking solutions to clients' problems e.g. letter writing, negotiation or representation.
- Referral – to another agency if most appropriate for the client.

We review our objectives and activities each year through our business planning processes. This review looks at what we achieved and the outcomes of our work in the previous 12 months. The review looks at the success of each key activity and the benefits they have brought to the community we are set up to help. The review also helps us to ensure our objectives and activities remain focussed on our stated purposes. We have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing our aims and objectives and in planning our future activities. In particular, the trustees consider how planned activities will contribute to the aims and objectives they have set.

SCUNTHORPE AND DISTRICT CITIZENS ADVICE BUREAU  
(OPERATING AS CITIZENS ADVICE NORTH LINCOLNSHIRE)  
FINANCIAL STATEMENTS FOR THE YEAR ENDED  
31ST MARCH 2022  
TRUSTEES' ANNUAL REPORT

**ACHIEVEMENTS AND PERFORMANCE**

Citizens Advice North Lincolnshire has extensive experience of delivering services and all of our projects in the year successfully delivered their contracted outcomes and indicators.

Our staffing structure continued to support the delivery of services and in the year, we helped local people with over 18,000 issues. The top issues clients faced were debt and money, benefits and tax credits and health and community care.

Funding from the Money Advice and Pensions Service enabled us to provide specialist debt and money advice and funding from the Department of Work and Pensions enabled us to support people to make and manage their Universal Credit claims.

Whilst our Energy Advice project continued to build on past successes and assisted consumers in matters relating to relief from fuel poverty, the Help project funded by the North Lincolnshire Community Safety Partnership Crime Reduction Fund continued to support people aged 50+ and experiencing crisis.

We also continued delivering advice in partnership with Scunthorpe Foodbank to support North Lincolnshire residents experiencing food poverty and financial insecurity and help them to address the fundamental causes of their problems and embed financially capable habits and behaviours to build future resilience.

Health and community care continued to be one of the top issues we supported clients with, as a result of the Social Prescribing services delivered to patients registered with practices across the East and West Primary Care Networks. Social Prescribing addresses the wider determinants of health and helps people to take more control of their own health and wellbeing. Additionally, our Adult Social Care project and Community Navigation projects were launched to support people to stay in their own homes for longer and to connect to their community.

We supported North Lincolnshire Council to provide grants totalling approximately £880,000 for residents affected by Covid-19 and cost of living increases to support them with food shopping and keeping warm.

In addition to helping people resolve their individual problems we also collected evidence and stories to campaign for policy changes that benefit the population as a whole. Our successes in the year included; providing evidence nationally to support the continued development and rollout of Breathing Space and delivering Big Energy Savings Week to help people cut their fuel bills and get all of the financial support they are entitled to.

**FINANCIAL REVIEW**

The Statement of Financial Activities set out on page 10 shows all of the income receivable and expenditure payable for the year.

Our overall level of funding increased significantly in the year. Income was £1,467,466 compared to £838,129 for the previous year. Expenditure also increased significantly from £715,683 to £1,308,175.

A surplus of £159,291 resulted for the year.

At 31st March 2022, total fund balances were £426,660 of which £255,031 related to unrestricted funds, with the balance of £171,629 being restricted funds.

SCUNTHORPE AND DISTRICT CITIZENS ADVICE BUREAU  
(OPERATING AS CITIZENS ADVICE NORTH LINCOLNSHIRE)  
FINANCIAL STATEMENTS FOR THE YEAR ENDED  
31ST MARCH 2022  
TRUSTEES' ANNUAL REPORT

**Investment policy and objectives**

Aside from retaining a prudent amount in reserves each year most of the charity's funds are spent in the short term. Therefore the charity adopts a short term investment time horizon and a low risk strategy with liquid resources being invested in deposit accounts.

**Reserves policy**

The trustees believe that the organisation should hold financial reserves in order to ensure that the charity can continue to operate and meet the needs of clients in the event of unforeseen and potentially financially damaging circumstances arising. The trustees consider it prudent to set aside an amount equivalent to six months' average operating expenditure plus a designated contractual commitment reserve. The amount of the reserve fund target minimum is calculated each year after approval of the annual budget.

The amount of reserve for the year ending 31 March 2023 is £231,389.

**Fundraising standards information**

The charity had no significant fundraising activities in the year.

**STRUCTURE, GOVERNANCE AND MANAGEMENT**

**Governing document**

The organisation is a charitable company limited by guarantee. The company was established under a Memorandum of Association which established the objects and powers of the charitable company and is governed under its Articles of Association which were adopted on 5 April 2005 and were last amended on 23 January 2014. In the event of the company being wound up members are required to contribute an amount not exceeding £1.

**Recruitment and appointment of new trustees**

The directors of the company are also charity trustees for the purposes of charity law and under the company's Articles are known as members of the Trustee Board. Under the requirements of the Memorandum and Articles of Association the members of the Trustee Board are elected to serve for a period of three years after which they must be re-elected at the next Annual General Meeting.

Trustees are recruited by a formal process which seeks to maintain a broad skill mix and ensure that the needs of the community are appropriately reflected through the diversity of the board.

All member of the Trustee Board give their time voluntarily and received no benefits from the charity. Any expenses reclaimed from the charity are set out in the notes to the accounts.

**Trustee induction and training**

New trustees are supported to learn about their responsibilities and gain an understanding of how the organisation works. The Chair of the board provides new trustees with essential reading to enable them to understand the legal, financial and strategic responsibilities of their role.

**Organisational structure**

Citizens Advice North Lincolnshire has a trustee board of up to 15 who meet quarterly and are responsible for the strategic direction and policy of the charity. At present the board has nine members from a variety of professional backgrounds relevant to the work of the charity. The Company Secretary also sits on the board but has no voting rights.

The board of trustees meet to discuss strategic and operational performance and agree business plans and budgets. The board is structured to ensure that individual members lead on key aspects of the organisation's work; equality and diversity, finance, health and safety, human resources, research and campaigns and quality of advice.

SCUNTHORPE AND DISTRICT CITIZENS ADVICE BUREAU  
(OPERATING AS CITIZENS ADVICE NORTH LINCOLNSHIRE)  
FINANCIAL STATEMENTS FOR THE YEAR ENDED  
31ST MARCH 2022  
TRUSTEES' ANNUAL REPORT

**Organisational structure (continued)**

The trustee board operates under an agreed schedule of agenda to ensure that all necessary business is enacted each year.

A scheme of delegation is in place and day to day responsibility for the provision of the services rests with the Chief Executive

**REFERENCE AND ADMINISTRATIVE DETAILS**

|                            |                                                                                                            |
|----------------------------|------------------------------------------------------------------------------------------------------------|
| Charity number             | 1110205                                                                                                    |
| Company number             | 5446797                                                                                                    |
| Name and registered office | Scunthorpe and District Citizens Advice Bureau<br>Scunthorpe Central, Carlton Street, Scunthorpe, DN15 6TX |
| Other name charity uses    | Citizens Advice North Lincolnshire                                                                         |
| Directors and trustees     |                                                                                                            |
| R J S Mason                | - Chair                                                                                                    |
| L Howley                   | - Vice Chair                                                                                               |
| M M Keyworth               |                                                                                                            |
| K Stones                   | - Treasurer                                                                                                |
| J E Keilthy                |                                                                                                            |
| L G King                   |                                                                                                            |
| R Kohli                    |                                                                                                            |
| S G Hepworth               |                                                                                                            |
| R Johnson                  |                                                                                                            |

The trustees retiring by rotation at the 2022 Annual General Meeting and offering themselves for re-election are:

    L Howley  
    M Keyworth

|                          |                                                                                                                                                          |
|--------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------|
| Company secretary        | D Taylor                                                                                                                                                 |
| Key management personnel | L C Stephenson                      - Chief Executive<br>D Taylor                                - Operations Manager                                    |
| Auditors                 | Tingle Ashmore Ltd<br>Chartered Accountants and Statutory Auditors<br>Enterprise House, Broadfield Court, Sheffield<br>S8 0XF                            |
| Bankers                  | Lloyds Bank<br>106 High Street, Scunthorpe, North Lincolnshire<br>DN15 8HG<br><br>Unity Trust Bank<br>PO Box 7193, Planetary Road, Willenhall<br>WV1 9DG |

SCUNTHORPE AND DISTRICT CITIZENS ADVICE BUREAU  
(OPERATING AS CITIZENS ADVICE NORTH LINCOLNSHIRE)  
FINANCIAL STATEMENTS FOR THE YEAR ENDED  
31ST MARCH 2022  
TRUSTEES' ANNUAL REPORT

**RESPONSIBILITIES OF THE TRUSTEES IN RELATION TO THE FINANCIAL STATEMENTS**

The trustees (who are also directors of Scunthorpe and District Citizens Advice Bureau for the purposes of company law) are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

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

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP 2019 (FRS 102);
- make judgments and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the 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.

In so far as the Trustees are aware:

- there is no relevant audit information of which the charitable company's auditor is 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 auditor is aware of that information.

This report has been prepared taking advantage of the small companies exemption of section 415A of the Companies Act 2006.

The Annual Report was approved by the trustees on 14th December 2022 and signed on their behalf by

.....  
D Taylor  
Secretary

SCUNTHORPE AND DISTRICT CITIZENS ADVICE BUREAU  
(OPERATING AS CITIZENS ADVICE NORTH LINCOLNSHIRE)  
FINANCIAL STATEMENTS FOR THE YEAR ENDED  
31ST MARCH 2022  
INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF  
SCUNTHORPE AND DISTRICT CITIZENS ADVICE BUREAU

**Opinion**

We have audited the financial statements of Scunthorpe and District Citizens Advice Bureau (the 'charitable company') for the year ended 31st March 2022 which comprise the Statement of Financial Activities and Income and Expenditure Account, Balance Sheet, Statement of Cash Flows and notes to the financial statements, including significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland (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 31st March 2022, and of its incoming resources and application of resources, including its income and expenditure, for the period 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 Auditor's 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 other information comprises the information included in the Trustees Annual Report, other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information contained within the annual report. 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. 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 course of 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.

SCUNTHORPE AND DISTRICT CITIZENS ADVICE BUREAU  
(OPERATING AS CITIZENS ADVICE NORTH LINCOLNSHIRE)  
FINANCIAL STATEMENTS FOR THE YEAR ENDED  
31ST MARCH 2022  
INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF  
SCUNTHORPE AND DISTRICT CITIZENS ADVICE BUREAU

**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 Trustees' Annual Report (incorporating the Directors' Report) for the financial period for which the financial statements are prepared is consistent with the financial statements; and
- the Directors' Report has been prepared in accordance with applicable legal requirements.

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

In the light of our 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 Directors' Report.

We have nothing to report in respect of the following matters in relation to which 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 directors' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or
- the Trustees were not entitled to prepare the financial statements in accordance with the small companies' regime and take advantage of the small companies exemptions in preparing the directors' report and from the requirement to prepare a strategic report.

**Responsibilities of Trustees**

As explained more fully in the Trustees' responsibilities statement set out on page 5, 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.

**Auditor's 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 an auditor's report 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.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The specific procedures for this engagement and the extent to which these are capable of detecting irregularities, including fraud is detailed below:

SCUNTHORPE AND DISTRICT CITIZENS ADVICE BUREAU  
(OPERATING AS CITIZENS ADVICE NORTH LINCOLNSHIRE)  
FINANCIAL STATEMENTS FOR THE YEAR ENDED  
INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF  
SCUNTHORPE AND DISTRICT CITIZENS ADVICE BUREAU

Based on our understanding of the charity and the environment in which it operates we identified that the principal risks of non-compliance with laws and regulations related to employment law and regulations and we considered the extent to which non-compliance might have a material effect on the financial statements. We also considered those laws and regulations that have a direct impact on the preparation of the financial statements being the Companies Act 2006, Charities Act 2011, Charity SORP and payroll tax.

We evaluated management's incentives and opportunities for fraudulent manipulation of the financial statements, including the risk of overriding internal controls, and determined that the principal risks related to the incorrect classification and recognition of income and posting inappropriate journal entries. Audit procedures performed included the following:

- Discussion with management regarding their knowledge or suspicion of instances of non-compliance with laws and regulations and fraud;
- Evaluating management's controls designed to prevent and detect irregularities;
- Reviewing correspondence from funders for significant income;
- Identifying and testing journals, in particular those for large amounts, unusual descriptions or those for year end adjustments;
- Reviewing the minutes of Trustee meetings;

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

As part of an audit in accordance with ISAs (UK), we exercise professional judgment and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the charitable company's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the trustees.
- Conclude on the appropriateness of the trustees' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the charitable company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the charitable company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation (ie. gives a true and fair view).

SCUNTHORPE AND DISTRICT CITIZENS ADVICE BUREAU  
(OPERATING AS CITIZENS ADVICE NORTH LINCOLNSHIRE)  
FINANCIAL STATEMENTS FOR THE YEAR ENDED  
INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF  
SCUNTHORPE AND DISTRICT CITIZENS ADVICE BUREAU

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

**Other matter**

The financial statements of Scunthorpe and District Citizens Advice Bureau for the year ended 31st March 2021 were not audited and so the corresponding figures in the financial statements for the year ended 31st March 2022 are unaudited.

**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 auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.

.....  
Brendan Ashmore ACA  
Senior Statutory Auditor  
for and on behalf of Tingle Ashmore Ltd  
Chartered Accountants and Statutory Auditors  
Enterprise House  
Broadfield Court  
Sheffield  
S8 0XF

Dated : 15th December 2022

SCUNTHORPE AND DISTRICT CITIZENS ADVICE BUREAU  
(OPERATING AS CITIZENS ADVICE NORTH LINCOLNSHIRE)  
FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH 2022  
STATEMENT OF FINANCIAL ACTIVITIES AND INCOME AND EXPENDITURE ACCOUNT

|                                          |       | Unrestricted<br>funds | Restricted<br>funds | Total<br>funds   | Total<br>funds  |
|------------------------------------------|-------|-----------------------|---------------------|------------------|-----------------|
|                                          | Notes | 2022                  | 2022                | 2022             | 2021            |
|                                          |       | £                     | £                   | £                | £               |
| Income from:                             |       |                       |                     |                  |                 |
| Donations and legacies                   |       | 1,061                 | -                   | 1,061            | 5               |
| Charitable activities:                   |       |                       |                     |                  |                 |
| Grants receivable                        |       | 98,470                | 1,367,929           | 1,466,399        | 838,093         |
| Investment income:                       |       |                       |                     |                  |                 |
| Bank interest receivable                 |       | 6                     | -                   | 6                | 31              |
| Total income                             |       | <u>99,537</u>         | <u>1,367,929</u>    | <u>1,467,466</u> | <u>838,129</u>  |
| Expenditure on:                          |       |                       |                     |                  |                 |
| Charitable activities                    | 2     | 39,012                | 1,269,163           | 1,308,175        | 715,683         |
| Total expenditure                        |       | <u>39,012</u>         | <u>1,269,163</u>    | <u>1,308,175</u> | <u>715,683</u>  |
| Net income for the year                  |       | 60,525                | 98,766              | 159,291          | 122,446         |
| Transfers between funds                  | 11    | <u>7,429</u>          | <u>(7,429)</u>      | <u>-</u>         | <u>-</u>        |
| Net movement in funds                    |       | 67,954                | 91,337              | 159,291          | 122,446         |
| Reconciliation of funds:                 |       |                       |                     |                  |                 |
| Funds brought forward at 1st April 2021  |       | <u>187,077</u>        | <u>80,292</u>       | <u>267,369</u>   | <u>144,923</u>  |
| Funds carried forward at 31st March 2022 |       | <u>£255,031</u>       | <u>£171,629</u>     | <u>£426,660</u>  | <u>£267,369</u> |

The Statement of Financial Activities includes all gains and losses recognised in the year.  
All income and expenditure derive from continuing activities.

SCUNTHORPE AND DISTRICT CITIZENS ADVICE BUREAU  
(OPERATING AS CITIZENS ADVICE NORTH LINCOLNSHIRE)  
FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH 2022  
BALANCE SHEET

|                                                 | Notes | 2022            | 2021            |
|-------------------------------------------------|-------|-----------------|-----------------|
|                                                 |       | £               | £               |
| Fixed assets                                    |       |                 |                 |
| Tangible assets                                 | 7     | -               | -               |
| Current assets                                  |       |                 |                 |
| Debtors                                         | 8     | 146,112         | 46,595          |
| Cash at bank and on hand                        |       | 597,311         | 240,304         |
|                                                 |       | <u>743,423</u>  | <u>286,899</u>  |
| Creditors - amounts falling due within one year | 9     | <u>316,763</u>  | <u>19,530</u>   |
| Net current assets                              |       | <u>426,660</u>  | <u>267,369</u>  |
| Net assets                                      |       | <u>£426,660</u> | <u>£267,369</u> |
| Income funds                                    |       |                 |                 |
| Unrestricted funds                              | 11    | 255,031         | 187,077         |
| Restricted funds                                | 11    | <u>171,629</u>  | <u>80,292</u>   |
| Total funds                                     | 12    | <u>£426,660</u> | <u>£267,369</u> |

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

These financial statements were approved and authorised for issue by the Board on 14th December 2022 and signed on their behalf by

..... R J S Mason  
Trustee

SCUNTHORPE AND DISTRICT CITIZENS ADVICE BUREAU  
(OPERATING AS CITIZENS ADVICE NORTH LINCOLNSHIRE)  
FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH 2022  
STATEMENT OF CASH FLOWS

|                                                                                       | Total<br>funds  | Total<br>funds  |
|---------------------------------------------------------------------------------------|-----------------|-----------------|
|                                                                                       | 2022            | 2021            |
|                                                                                       | £               | £               |
| Cash flows from operating activities:                                                 |                 |                 |
| Net cash provided by operating activities                                             | <u>357,001</u>  | <u>96,922</u>   |
| Cash flows from investing activities:                                                 |                 |                 |
| Interest received                                                                     | <u>6</u>        | <u>31</u>       |
| Net cash provided by investing activities                                             | <u>6</u>        | <u>31</u>       |
| Change in cash and cash equivalents in the year                                       | 357,007         | 96,953          |
| Cash and cash equivalents at the beginning of the year                                | <u>240,304</u>  | <u>143,351</u>  |
| Cash and cash equivalents at the end of the year                                      | <u>£597,311</u> | <u>£240,304</u> |
| Cash and cash equivalents consists of:                                                |                 |                 |
| Cash at bank and on hand                                                              | <u>£597,311</u> | <u>£240,304</u> |
| Reconciliation of net income for the year to net cash flow from operating activities: |                 |                 |
| Net movement in funds                                                                 | 159,291         | 122,446         |
| Adjustments for:                                                                      |                 |                 |
| Interest receivable                                                                   | (6)             | (31)            |
| Increase in debtors                                                                   | (99,517)        | (35,018)        |
| Increase in creditors                                                                 | <u>297,233</u>  | <u>9,525</u>    |
| Net cash provided by operating activities                                             | <u>£357,001</u> | <u>£96,922</u>  |

SCUNTHORPE AND DISTRICT CITIZENS ADVICE BUREAU  
(OPERATING AS CITIZENS ADVICE NORTH LINCOLNSHIRE)  
FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH 2022  
NOTES TO THE FINANCIAL STATEMENTS

1 Accounting policies

General information and basis of preparation

Scunthorpe and District Citizens Advice Bureau is a company limited by guarantee registered in England and Wales. In the event of the charity being wound up, the liability in respect of the guarantee is limited to £1 per member of the charity. The address of the registered office is given in the charity information on page 4 of these financial statements.

The charity constitutes a public benefit entity as defined by FRS 102. These financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard application in the UK and Republic of Ireland issued in October 2019, the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102), the Charities Act 2011, the Companies Act 2006 and UK Generally Accepted Accounting Practice.

The financial statements are prepared on a going concern basis under the historical cost convention. The financial statements are presented in sterling which is the functional currency of the charity.

The significant accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all years presented unless otherwise stated.

Going concern

The financial statements have been prepared on a going concern basis as the trustees believe that no material uncertainties exist. The trustees have considered the level of funds held and the expected level of income and expenditure for 12 months from authorising these financial statements. The budgeted income and expenditure is sufficient with the level of reserves for the charity to be able to continue as a going concern.

Income

All income is accounted for as soon as the charity has entitlement to the income, there is certainty of receipt and the amount can be measured.

Income is only deferred when:

- The donor specifies that the grant or donation must only be used in future accounting periods; or
- The donor has imposed conditions which must be met before the charity has unconditional entitlement.

Grants receivable

Grants received for specific purposes are accounted for as restricted funds. Grants are not recognised as receivable until all conditions for receipt have been complied with. Where donor imposed restrictions apply to the timing of the related expenditure, as a pre-condition for its use, the grant is treated as deferred income until those restrictions are met.

Expenditure

Expenditure is recognised when a liability is incurred.

- Charitable activities includes those costs incurred by the charity in the delivery of its activities and services for its beneficiaries.
- Governance costs include those costs incurred in meeting the constitutional and statutory requirements of the charity.

Grants payable to third parties are within the charitable objectives. Where unconditional grants are offered, this is accrued as soon as the recipient is notified of the grant, as this gives rise to a reasonable expectation that the recipient will receive the grants. Where grants are conditional relating to performance then the grant is only accrued when any unfulfilled conditions are outside of the control of the charity.

SCUNTHORPE AND DISTRICT CITIZENS ADVICE BUREAU  
(OPERATING AS CITIZENS ADVICE NORTH LINCOLNSHIRE)  
FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH 2022  
NOTES TO THE FINANCIAL STATEMENTS

1 Accounting policies (continued)

Fixed assets and depreciation

Depreciation is calculated so as to write off the cost of fixed assets over their estimated useful lives. Individual items costing less than £1,000 are not treated as fixed assets. The depreciation rates used are as follows:

|                       |                |
|-----------------------|----------------|
| Property improvements | - 100% on cost |
| Fixtures and fittings | - 20% on cost  |
| Computer equipment    | - 33% on cost  |

Debtors

Trade and other debtors are recognised at the settlement amount due after any discount offered.

Creditors

Creditors are recognised when the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors are normally recognised at their settlement amount after allowing for any trade discounts due.

Pensions

The charity operates a defined contribution pension scheme for its employees. The scheme funds are administered by trustees and are independent of the charity's finances.

Termination Benefits

Termination benefits are payable when employment is terminated before the normal retirement date, or whenever an employee accepts voluntary redundancy in exchange for these benefits. The charity recognises termination benefits when it is demonstrably committed to either (i) terminating the employment of current employees according to a detailed formal plan without possibility of withdrawal or (ii) providing termination benefits as a result of an offer made to encourage voluntary redundancy.

Accrued Holiday Pay

Provision is made at the balance sheet date for holidays accrued but not taken, at the salary of the relevant employee at that date. The expected cost of compensated short-term absence (i.e holidays) is charged to the SOFA on an accruals basis.

Fund accounting

Funds held by the charity are either:-

- Unrestricted funds - these are funds which can be used in accordance with the charitable objects at the discretion of the trustees.
- Restricted funds - these are funds that can only be used for particular restricted purposes, imposed by the donor or through the terms of an appeal.

SCUNTHORPE AND DISTRICT CITIZENS ADVICE BUREAU  
(OPERATING AS CITIZENS ADVICE NORTH LINCOLNSHIRE)  
FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH 2022  
NOTES TO THE FINANCIAL STATEMENTS

|                                                                                                        | Unrestricted<br>funds | Restricted<br>funds | Total<br>funds    | Total<br>funds  |
|--------------------------------------------------------------------------------------------------------|-----------------------|---------------------|-------------------|-----------------|
|                                                                                                        |                       |                     | 2022              | 2021            |
|                                                                                                        | £                     | £                   | £                 | £               |
| 2 Costs of charitable activities by fund type                                                          |                       |                     |                   |                 |
| Advice and information services                                                                        | 32,828                | 405,110             | 437,938           | 385,358         |
| Grant payments                                                                                         | 1,264                 | 864,053             | 865,317           | 328,815         |
| Governance costs:                                                                                      |                       |                     |                   |                 |
| Audit and accountancy                                                                                  | 4,500                 | -                   | 4,500             | 1,440           |
| Other                                                                                                  | 420                   | -                   | 420               | 70              |
|                                                                                                        | <u>£39,012</u>        | <u>£1,269,163</u>   | <u>£1,308,175</u> | <u>£715,683</u> |
| 3 Classification of resources expended                                                                 |                       |                     |                   |                 |
| Wages and salaries                                                                                     |                       |                     | 399,011           | 329,564         |
| Other staff and volunteer costs                                                                        |                       |                     | 1,625             | 2,140           |
| Office costs                                                                                           |                       |                     | 8,528             | 7,728           |
| Premises costs                                                                                         |                       |                     | 14                | 253             |
| Equipment and IT support                                                                               |                       |                     | 27,691            | 36,196          |
| Partner payments                                                                                       |                       |                     | -                 | 8,635           |
| Grant payments                                                                                         |                       |                     | 865,317           | 328,815         |
| Audit and accountancy                                                                                  |                       |                     | 4,500             | 1,440           |
| Other costs                                                                                            |                       |                     | 1,489             | 912             |
|                                                                                                        |                       |                     | <u>£1,308,175</u> | <u>£715,683</u> |
| 4 Analysis of staff costs, trustee remuneration and expenses, and the cost of key management personnel |                       |                     |                   |                 |
| Salaries                                                                                               |                       |                     | 362,957           | 300,502         |
| Employer's national insurance                                                                          |                       |                     | 28,041            | 22,420          |
| Employer's pension contributions                                                                       |                       |                     | 8,013             | 6,642           |
|                                                                                                        |                       |                     | <u>£399,011</u>   | <u>£329,564</u> |

No employees received total employee benefits in excess of £60,000 in either year.  
The average number of staff employed was 16 (2021 - 12).

The key management personnel of the charity comprise the Trustees, Chief Executive and Operations Manager. The total employee benefits of the key management were £74,857 (2021: £75,514).

The trustees were not paid nor received any other benefits from employment with the charity in either year. There were no expenses reimbursed to trustees in either year.

SCUNTHORPE AND DISTRICT CITIZENS ADVICE BUREAU  
(OPERATING AS CITIZENS ADVICE NORTH LINCOLNSHIRE)  
FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH 2022  
NOTES TO THE FINANCIAL STATEMENTS

|                                     | 2022           | 2021           |
|-------------------------------------|----------------|----------------|
|                                     | £              | £              |
| 5 Net income for the year           |                |                |
| This is stated after charging:-     |                |                |
| Independent examiner's remuneration | -              | 1,440          |
| Auditor's remuneration - audit      | 3,300          | -              |
| - accountancy                       | 1,200          | -              |
| Grants payable                      | <u>865,317</u> | <u>328,815</u> |

All grants payable were made to individuals under North Lincolnshire Council's Covid-19 grant aid programme of support for residents.

- 6 Related party transactions  
There were no related party transactions requiring disclosure in either year.

| 7 Tangible assets                           | Fixtures and fittings | Computer equipment | Total         |
|---------------------------------------------|-----------------------|--------------------|---------------|
|                                             | £                     | £                  | £             |
| Cost                                        |                       |                    |               |
| As at 1st April 2021 and at 31st March 2022 | <u>3,324</u>          | <u>22,757</u>      | <u>26,081</u> |
| Depreciation                                |                       |                    |               |
| As at 1st April 2021 and at 31st March 2022 | <u>3,324</u>          | <u>22,757</u>      | <u>26,081</u> |
| Net book value                              |                       |                    |               |
| As at 31st March 2022                       | <u>£-</u>             | <u>£-</u>          | <u>£-</u>     |

|                               | 2022            | 2021           |
|-------------------------------|-----------------|----------------|
|                               | £               | £              |
| 8 Debtors                     |                 |                |
| Grants receivable             | 123,278         | 31,282         |
| Other debtors and prepayments | <u>22,834</u>   | <u>15,313</u>  |
|                               | <u>£146,112</u> | <u>£46,595</u> |

SCUNTHORPE AND DISTRICT CITIZENS ADVICE BUREAU  
(OPERATING AS CITIZENS ADVICE NORTH LINCOLNSHIRE)  
FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH 2022  
NOTES TO THE FINANCIAL STATEMENTS

|                                                   | 2022            | 2021           |
|---------------------------------------------------|-----------------|----------------|
|                                                   | £               | £              |
| 9 Creditors - amounts falling due within one year |                 |                |
| Grant payments                                    | 196,212         | -              |
| Taxation and social security                      | 8,977           | 7,496          |
| Deferred income (note 10)                         | 99,845          | -              |
| Other creditors and accruals                      | 11,729          | 12,034         |
|                                                   | <u>£316,763</u> | <u>£19,530</u> |

|                             |                |           |
|-----------------------------|----------------|-----------|
| 10 Deferred income          |                |           |
| Amount deferred in the year | 99,845         | -         |
| Balance at 31st March 2022  | <u>£99,845</u> | <u>£-</u> |

Deferred income comprises grants which the donors have specified must be used in future accounting periods.

|                                               |                                 |                                                 |                     |                |                                  |
|-----------------------------------------------|---------------------------------|-------------------------------------------------|---------------------|----------------|----------------------------------|
| 11 Analysis of charity funds                  | Balance at<br>1st April<br>2021 | Movement in resources<br>Incoming      Outgoing |                     | Transfers      | Balance at<br>31st March<br>2022 |
|                                               | £                               | £                                               | £                   | £              | £                                |
| Unrestricted funds:                           |                                 |                                                 |                     |                |                                  |
| General funds                                 | <u>187,077</u>                  | <u>99,537</u>                                   | <u>(39,012)</u>     | <u>7,429</u>   | <u>255,031</u>                   |
| Restricted funds:                             |                                 |                                                 |                     |                |                                  |
| Money Advice Service                          | -                               | 132,966                                         | (129,613)           | (3,353)        | -                                |
| Money Advice Service -<br>Increasing Capacity | 4,591                           | 18,070                                          | (18,585)            | (4,076)        | -                                |
| Citizens Advice - Help To Claim               | -                               | 45,656                                          | (45,656)            | -              | -                                |
| Crime Reduction Fund                          | 14,094                          | -                                               | (14,094)            | -              | -                                |
| Elemental                                     | 42,945                          | -                                               | (21,480)            | -              | 21,465                           |
| Foodbank Advisor Post                         | 6,733                           | -                                               | (6,733)             | -              | -                                |
| Lincolnshire Community Fund                   | -                               | 5,000                                           | (5,000)             | -              | -                                |
| Restructuring Fund                            | 5,000                           | -                                               | (5,000)             | -              | -                                |
| Primary Care Network                          | 6,929                           | 150,238                                         | (147,953)           | -              | 9,214                            |
| Adult Social Care                             | -                               | 26,909                                          | (6,710)             | -              | 20,199                           |
| Community Navigation                          | -                               | 44,948                                          | (4,286)             | -              | 40,662                           |
| Peer Support Development                      | -                               | 60,000                                          | -                   | -              | 60,000                           |
| North Lincolnshire Council                    | -                               | 884,142                                         | (864,053)           | -              | 20,089                           |
|                                               | <u>80,292</u>                   | <u>1,367,929</u>                                | <u>(1,269,163)</u>  | <u>(7,429)</u> | <u>171,629</u>                   |
| Total funds                                   | <u>£267,369</u>                 | <u>£1,467,466</u>                               | <u>£(1,308,175)</u> | <u>£-</u>      | <u>£426,660</u>                  |

SCUNTHORPE AND DISTRICT CITIZENS ADVICE BUREAU  
(OPERATING AS CITIZENS ADVICE NORTH LINCOLNSHIRE)  
FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH 2022  
NOTES TO THE FINANCIAL STATEMENTS

11 Analysis of charity funds (continued)

Purpose of restricted funds:

Money Advice Service - to fund debt advice.

Citizens Advice - Help To Claim - a grant to help people claim Universal Credit.

Crime Reduction Fund - a grant to help people experiencing crisis aged 50+

Elemental - to purchase a referral and case management system to support and facilitate social prescribing across North Lincolnshire.

Foodbank Advisor Post - to deliver a specialist advice service that aims to help food bank visitors experiencing poverty and financial insecurity.

Lincolnshire Community Fund - to provide a generalist advice telephone service.

Restructuring Fund - grants towards the cost of employing a Funding and Marketing Manager.

Primary Care Network - to provide a social prescribing service for patients registered at practices in the East and West Primary Care Networks.

Adult Social Care - to connect residents to services enabling them to remain in their own homes for longer.

Community Navigation - to enable residents to connect to services and activities within their community.

Peer Support Development - to mobilise a community first model that introduces peer support into mental health pathways.

North Lincolnshire Council - to deliver a grant aid programme of support for residents.

The transfer between funds relates to surpluses on some restricted funds, which can be transferred to unrestricted funds under the terms of the funding agreement, or the unrestricted part of grants relating to the delivery of particular programmes.

Prior year comparison

|                                 | Balance at<br>1st April<br>2020 | Movement in resources |            | Transfers | Balance at<br>31st March<br>2021 |
|---------------------------------|---------------------------------|-----------------------|------------|-----------|----------------------------------|
|                                 | £                               | £                     | £          | £         | £                                |
| Unrestricted funds:             |                                 |                       |            |           |                                  |
| General funds                   | 131,405                         | 15,144                | (7,062)    | 47,590    | 187,077                          |
| Restricted funds:               |                                 |                       |            |           |                                  |
| Money Advice Service            | -                               | 136,316               | (124,926)  | (11,390)  | -                                |
| Money Advice Service -          |                                 |                       |            |           | -                                |
| Increasing Capacity             | -                               | 21,109                | (14,160)   | (2,358)   | 4,591                            |
| Citizens Advice - Help To Claim | -                               | 47,678                | (47,678)   | -         | -                                |
| Crime Reduction Fund            | 13,518                          | 25,000                | (24,424)   | -         | 14,094                           |
| BEIS Remote Working             | -                               | 10,000                | (10,000)   | -         | -                                |
| Elemental                       | -                               | 60,840                | (17,895)   | -         | 42,945                           |
| Foodbank Advisor Post           | -                               | 16,070                | (9,337)    | -         | 6,733                            |
| Lincolnshire Community Fund     | -                               | 5,000                 | (3,658)    | (1,342)   | -                                |
| Restructuring Fund              | -                               | 5,000                 | -          | -         | 5,000                            |
| Primary Care Network            | -                               | 137,619               | (127,690)  | (3,000)   | 6,929                            |
| North Lincolnshire Council      | -                               | 358,353               | (328,853)  | (29,500)  | -                                |
|                                 | 13,518                          | 822,985               | (708,621)  | (47,590)  | 80,292                           |
| Total funds                     | £144,923                        | £838,129              | £(715,683) | £-        | £267,369                         |

SCUNTHORPE AND DISTRICT CITIZENS ADVICE BUREAU  
(OPERATING AS CITIZENS ADVICE NORTH LINCOLNSHIRE)  
FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH 2022  
NOTES TO THE FINANCIAL STATEMENTS

12 Analysis of net assets between funds

|                                                        | General<br>funds | Restricted<br>funds | Total<br>funds  |
|--------------------------------------------------------|------------------|---------------------|-----------------|
|                                                        | £                | £                   | £               |
| Fund balances at 31st March 2022 are represented by:-  |                  |                     |                 |
| Tangible fixed assets                                  | -                | -                   | -               |
| Net current assets                                     | 255,031          | 171,629             | 426,660         |
| Net assets                                             | <u>£255,031</u>  | <u>£171,629</u>     | <u>£426,660</u> |
| Prior year comparison                                  |                  |                     |                 |
| Fund balances at 31st March 2021 were represented by:- |                  |                     |                 |
| Tangible fixed assets                                  | -                | -                   | -               |
| Net current assets                                     | 187,077          | 80,292              | 267,369         |
| Net assets                                             | <u>£187,077</u>  | <u>£80,292</u>      | <u>£267,369</u> |

13 A detailed breakdown of the 2021 statement of financial activities between unrestricted and restricted funds is as follows:

|                              | Unrestricted<br>funds | Restricted<br>funds | Total<br>funds  |
|------------------------------|-----------------------|---------------------|-----------------|
|                              | £                     | £                   | £               |
| Income from:                 |                       |                     |                 |
| Donations and similar income | 5                     | -                   | 5               |
| Charitable activities:       |                       |                     |                 |
| Grants receivable            | 15,108                | 822,985             | 838,093         |
| Investment income:           |                       |                     |                 |
| Bank interest receivable     | 31                    | -                   | 31              |
| Total income                 | <u>15,144</u>         | <u>822,985</u>      | <u>838,129</u>  |
| Expenditure on:              |                       |                     |                 |
| Charitable activities        | 7,062                 | 708,621             | 715,683         |
| Total expenditure            | <u>7,062</u>          | <u>708,621</u>      | <u>715,683</u>  |
| Net income for the year      | <u>£8,082</u>         | <u>£114,364</u>     | <u>£122,446</u> |

SCUNTHORPE AND DISTRICT CITIZENS ADVICE BUREAU  
(OPERATING AS CITIZENS ADVICE NORTH LINCOLNSHIRE)  
FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH 2022  
DETAILED STATEMENT OF FINANCIAL ACTIVITIES

|                                                      | 2022             | 2021            |
|------------------------------------------------------|------------------|-----------------|
|                                                      | £                | £               |
| INCOME                                               |                  |                 |
| Donations and legacies                               |                  |                 |
| Donations                                            | 1,061            | 5               |
| Charitable activities:                               |                  |                 |
| Grants receivable                                    | 1,466,399        | 838,093         |
| Investment income:                                   |                  |                 |
| Bank interest receivable                             | 6                | 31              |
| Total income                                         | <u>1,467,466</u> | <u>838,129</u>  |
| EXPENDITURE                                          |                  |                 |
| Charitable activities                                |                  |                 |
| Salaries, national insurance and apprenticeship fees | 399,011          | 329,564         |
| Partner payments                                     | -                | 8,635           |
| Grant payments                                       | 865,317          | 328,815         |
| Insurance                                            | 842              | 502             |
| Telephone                                            | 671              | 689             |
| Printing, postage, stationery and advertising        | 194              | 821             |
| Reference materials and subscriptions                | 6,414            | 5,072           |
| Sundries                                             | 137              | 392             |
| Payroll bureau charges                               | 270              | 252             |
| Travel, training and conference expenses             | 1,625            | 2,140           |
| Repairs, renewals and PPE                            | 14               | 253             |
| IT equipment and support contract                    | 27,691           | 36,196          |
| Bank charges                                         | 255              | 204             |
| Accountancy                                          | 4,500            | 1,440           |
| Consultancy                                          | 600              | -               |
| Legal and professional fees                          | 634              | 638             |
| Other governance costs                               | -                | 70              |
| Total expenditure                                    | <u>1,308,175</u> | <u>715,683</u>  |
| Net income for the year                              | <u>£159,291</u>  | <u>£122,446</u> |

---

# Accounts

---

SCUNTHORPE AND DISTRICT CITIZENS ADVICE BUREAU  
(OPERATING AS CITIZENS ADVICE NORTH LINCOLNSHIRE)  
REGISTERED IN ENGLAND AND WALES UNDER COMPANY NUMBER 05446797  
REGISTERED CHARITY NUMBER 1110205

UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED  
31ST MARCH 2021

TINGLE ASHMORE LTD  
CHARTERED ACCOUNTANTS AND REGISTERED AUDITORS  
SHEFFIELD

SCUNTHORPE AND DISTRICT CITIZENS ADVICE BUREAU  
(OPERATING AS CITIZENS ADVICE NORTH LINCOLNSHIRE)  
UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED  
31ST MARCH 2021

INDEX

|                                                                      | Page  |
|----------------------------------------------------------------------|-------|
| Chairman's report                                                    | 1     |
| Trustees' annual report                                              | 2-6   |
| Independent examiner's report                                        | 7     |
| Statement of financial activities and income and expenditure account | 8     |
| Balance sheet                                                        | 9     |
| Statement of cash flows                                              | 10    |
| Notes to the financial statements                                    | 11-17 |
| Detailed statement of financial activities                           | 18    |

SCUNTHORPE AND DISTRICT CITIZENS ADVICE BUREAU  
(OPERATING AS CITIZENS ADVICE NORTH LINCOLNSHIRE)  
UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED  
31ST MARCH 2021  
CHAIRMAN'S REPORT

The year finished with a total income of £838,129 and an unrestricted surplus of £55,672 (2019-20 a surplus of £7,974). Our unrestricted reserves at the year-end were £187,077.

Our major sources of funding were the ongoing debt and money, energy and universal credit advice services along with the newly established social prescribing service and the provision of grants to residents affected by Covid-19. In-kind support from North Lincolnshire Council continues to significantly reduce our premises and office costs and enabled us to deliver our services remotely to clients via telephone and web channels throughout the pandemic. This new way of working enabled us to keep staff and clients safe whilst also ensuring continuity of support for the community.

Having introduced a good level of financial stability in the medium term and a focus on delivery of funded services we continue to seek new ways to remove barriers, promote access and inclusion and improve participation. Working with our trusted partners we aim to develop and plan our services so that anyone that needs advice can be helped and to target vulnerable and under-represented groups across North Lincolnshire.

My sincere thanks to all of the staff, volunteers and trustees who have worked diligently to maintain excellent standards in the year whilst also dealing with the restrictions placed upon us as a result of Covid-19. The board of trustees and I would also like to extend our particular thanks to Steve Hepworth, Janice Keilthy and Linden King who are retiring by rotation and have all offered themselves for re-election. I am also retiring by rotation and am offering myself for re-election.

The board of trustees and senior management team look forward to further developing our services for the benefit of our communities and working to ensure clients are always at the heart of what we do.

Richard Mason  
Chair of the Trustees

SCUNTHORPE AND DISTRICT CITIZENS ADVICE BUREAU  
(OPERATING AS CITIZENS ADVICE NORTH LINCOLNSHIRE)  
UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED  
31ST MARCH 2021  
TRUSTEES' ANNUAL REPORT

The trustees present their annual directors' report and the unaudited financial statements of the charity for the year ended 31st March 2021 which are also prepared to meet the requirements for a directors' report and accounts for Companies Act purposes.

## **OBJECTIVES AND ACTIVITIES**

### **Objectives and aims**

Citizens Advice North Lincolnshire provides an in-depth information, general help and legal advice and advocacy service across North Lincolnshire.

We deliver free, independent, confidential and impartial advice covering benefits and tax credits, debt, employment, health and community care, housing, immigration, asylum and nationality, relationships and family and consumer goods and services.

The organisation was founded in 1974. The company was established under a Memorandum of Association which sets out the organisation's objects and activities. These are:

*To promote any charitable purposes for the benefit of the community in North Lincolnshire and surrounding areas by the advancement of education, the protection and preservation of health and the relief of poverty and sickness through the provision of free, independent, impartial information and advocacy on any subject raised by the general public.*

Our vision is that everyone will be able to access free advice to find a way forward.

Our aim is to provide the advice people need for the problems they face and improve the policies and practices that affect people's lives.

We are a member of the National Association of Citizens Advice Bureaux (Citizens Advice) and as part of the UK's largest advice service we offer:

- Triage diagnosis – analysis of the nature of the problems presented and identifying the most appropriate next steps for the client.
- Information – presented to clients in a form that can be easily understood.
- Advice – clients presented with options and a clear explanation of what each involves.
- Advocacy – direct involvement in seeking solutions to clients' problems e.g. letter writing, negotiation or representation.
- Referral – to another agency if most appropriate for the client.

We review our objectives and activities each year through our business planning processes. This review looks at what we achieved and the outcomes of our work in the previous 12 months. The review looks at the success of each key activity and the benefits they have brought to the community we are set up to help. The review also helps us to ensure our objectives and activities remain focussed on our stated purposes. We have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing our aims and objectives and in planning our future activities. In particular, the trustees consider how planned activities will contribute to the aims and objectives they have set.

SCUNTHORPE AND DISTRICT CITIZENS ADVICE BUREAU  
(OPERATING AS CITIZENS ADVICE NORTH LINCOLNSHIRE)  
UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED  
31ST MARCH 2021  
TRUSTEES' ANNUAL REPORT

**ACHIEVEMENTS AND PERFORMANCE**

Citizens Advice North Lincolnshire has extensive experience of delivering services and all of our projects in the year successfully delivered their contracted outcomes and indicators.

Our staffing structure continued to support the delivery of services and in the year, we helped local people with over 11,000 issues. The top issues clients faced were debt and money, health and community care and universal credit.

Funding from the Money Advice and Pensions Service enabled us to provide specialist debt and money advice and funding from the Department of Work and Pensions enabled us to support people to make and manage their Universal Credit claims.

Whilst our Energy Advice project continued to build on past successes and assisted consumers in matters relating to relief from fuel poverty the Help project funded by the North Lincolnshire Community Safety Partnership Crime Reduction Fund continued to support people aged 50+ and experiencing crisis.

We also launched a new advice project in partnership with Scunthorpe Foodbank to support North Lincolnshire residents experiencing food poverty and financial insecurity and help them to address the fundamental causes of their problems and embed financially capable habits and behaviours to build future resilience.

Health and community care became one of the top issues we supported clients with as a result of the introduction of the Social Prescribing service delivered to patients registered with practices across the East and West Primary Care Networks. Social Prescribing addresses the wider determinants of health and helps people to take more control of their own health and wellbeing.

As a result of the global pandemic we supported North Lincolnshire Council to provide grants totalling approximately £358,000 for residents affected by Covid-19 to support them with food shopping, energy bills and keeping warm and to purchase white goods.

In addition to helping people resolve their individual problems we also collected evidence and stories to campaign for policy changes that benefit the population as a whole. Our successes in the year included; providing evidence nationally to support the development and rollout of Breathing Space and delivering Big Energy Savings Week to help people cut their fuel bills and get all of the financial support they are entitled to.

**FINANCIAL REVIEW**

The Statement of Financial Activities set out on page 8 shows all of the income receivable and expenditure payable for the year.

Our overall level of funding increased significantly in the year. Income was £838,129 compared to £224,096 for the previous year. Expenditure also increased significantly from £202,604 to £715,683.

A surplus of £122,446 resulted for the year.

At 31st March 2021, total fund balances were £267,369 of which £187,077 related to unrestricted funds, with the balance of £80,292 being restricted funds.

**Investment policy and objectives**

Aside from retaining a prudent amount in reserves each year most of the charity's funds are spent in the short term. Therefore the charity adopts a short term investment time horizon and a low risk strategy with liquid resources being invested in deposit accounts.

SCUNTHORPE AND DISTRICT CITIZENS ADVICE BUREAU  
(OPERATING AS CITIZENS ADVICE NORTH LINCOLNSHIRE)  
UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED  
31ST MARCH 2021  
TRUSTEES' ANNUAL REPORT

**Reserves policy**

The trustees believe that the organisation should hold financial reserves in order to ensure that the charity can continue to operate and meet the needs of clients in the event of unforeseen and potentially financially damaging circumstances arising. The trustees consider it prudent to set aside an amount equivalent to six months' average operating expenditure plus a designated contractual commitment reserve. The amount of the reserve fund target minimum is calculated each year after approval of the annual budget.

The amount of reserve for the year ending 31 March 2022 is £231,389.

**STRUCTURE, GOVERNANCE AND MANAGEMENT**

**Governing document**

The organisation is a charitable company limited by guarantee. The company was established under a Memorandum of Association which established the objects and powers of the charitable company and is governed under its Articles of Association which were adopted on 5 April 2005 and were last amended on 23 January 2014. In the event of the company being wound up members are required to contribute an amount not exceeding £1.

**Recruitment and appointment of new trustees**

The directors of the company are also charity trustees for the purposes of charity law and under the company's Articles are known as members of the Trustee Board. Under the requirements of the Memorandum and Articles of Association the members of the Trustee Board are elected to serve for a period of three years after which they must be re-elected at the next Annual General Meeting.

Trustees are recruited by a formal process which seeks to maintain a broad skill mix and ensure that the needs of the community are appropriately reflected through the diversity of the board.

All member of the Trustee Board give their time voluntarily and received no benefits from the charity. Any expenses reclaimed from the charity are set out in the notes to the accounts.

**Trustee induction and training**

New trustees are supported to learn about their responsibilities and gain an understanding of how the organisation works. The Chair of the board provides new trustees with essential reading to enable them to understand the legal, financial and strategic responsibilities of their role.

**Organisational structure**

Citizens Advice North Lincolnshire has a trustee board of up to 15 who meet quarterly and are responsible for the strategic direction and policy of the charity. At present the board has nine members from a variety of professional backgrounds relevant to the work of the charity. The Company Secretary also sits on the board but has no voting rights.

The board of trustees meet to discuss strategic and operational performance and agree business plans and budgets. The board is structured to ensure that individual members lead on key aspects of the organisation's work; equality and diversity, finance, health and safety, human resources, research and campaigns and quality of advice.

The trustee board operates under an agreed schedule of agenda to ensure that all necessary business is enacted each year.

A scheme of delegation is in place and day to day responsibility for the provision of the services rests with the Chief Executive

SCUNTHORPE AND DISTRICT CITIZENS ADVICE BUREAU  
(OPERATING AS CITIZENS ADVICE NORTH LINCOLNSHIRE)  
UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED  
31ST MARCH 2021  
TRUSTEES' ANNUAL REPORT

**REFERENCE AND ADMINISTRATIVE DETAILS**

|                            |                                                                                                            |
|----------------------------|------------------------------------------------------------------------------------------------------------|
| Charity number             | 1110205                                                                                                    |
| Company number             | 5446797                                                                                                    |
| Name and registered office | Scunthorpe and District Citizens Advice Bureau<br>Scunthorpe Central, Carlton Street, Scunthorpe, DN15 6TX |
| Other name charity uses    | Citizens Advice North Lincolnshire                                                                         |
| Directors and trustees     |                                                                                                            |
| R J S Mason                | - Chair                                                                                                    |
| L Howley                   | - Vice Chair                                                                                               |
| M M Keyworth               |                                                                                                            |
| K Stones                   | - Treasurer                                                                                                |
| J E Keilthy                |                                                                                                            |
| L G King                   |                                                                                                            |
| R Kohli                    |                                                                                                            |
| S G Hepworth               |                                                                                                            |
| R Johnson                  |                                                                                                            |
| A W Wignall                | - resigned 11.11.20                                                                                        |

The trustees retiring by rotation at the 2021 Annual General Meeting and offering themselves for re-election are:

S G Hepworth  
J E Keilthy  
L G King  
R J S Mason

|                          |                                                                                                                                   |
|--------------------------|-----------------------------------------------------------------------------------------------------------------------------------|
| Company secretary        | D Taylor                                                                                                                          |
| Key management personnel | L C Stephenson           - Chief Executive<br>D Taylor                   - Operations Manager                                     |
| Independent examiners    | Tingle Ashmore Ltd<br>Chartered Accountants and Statutory Auditors<br>Enterprise House<br>Broadfield Court<br>Sheffield<br>S8 0XF |
| Bankers                  | Lloyds Bank<br>106 High Street<br>Scunthorpe<br>North Lincolnshire<br>DN15 8HG                                                    |

SCUNTHORPE AND DISTRICT CITIZENS ADVICE BUREAU  
(OPERATING AS CITIZENS ADVICE NORTH LINCOLNSHIRE)  
UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED  
31ST MARCH 2021  
TRUSTEES' ANNUAL REPORT

**RESPONSIBILITIES OF THE TRUSTEES IN RELATION TO THE FINANCIAL STATEMENTS**

The trustees (who are also directors of Scunthorpe and District Citizens Advice Bureau for the purposes of company law) are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

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

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP 2019 (FRS 102);
- make judgments and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the 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.

This report has been prepared taking advantage of the small companies exemption of section 415A of the Companies Act 2006.

The Annual Report was approved by the trustees on ..... and signed on their behalf by

.....  
D Taylor  
Secretary

SCUNTHORPE AND DISTRICT CITIZENS ADVICE BUREAU  
(OPERATING AS CITIZENS ADVICE NORTH LINCOLNSHIRE)  
UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED  
31ST MARCH 2021  
INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF  
SCUNTHORPE AND DISTRICT CITIZENS ADVICE BUREAU

I report to the charity trustees on my examination of the accounts of the company for the year ended 31st March 2021 which are set out on pages 8 to 17.

Responsibilities and basis of report

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

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

Independent examiner's statement

Since the company'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 that in any material respect:

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

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

.....  
Brendan Ashmore ACA  
Tingle Ashmore Ltd  
Chartered Accountants & Registered Auditors  
Enterprise House  
Broadfield Court  
Sheffield  
S8 0XF

Dated: .....

SCUNTHORPE AND DISTRICT CITIZENS ADVICE BUREAU  
(OPERATING AS CITIZENS ADVICE NORTH LINCOLNSHIRE)  
UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH 2021  
STATEMENT OF FINANCIAL ACTIVITIES AND INCOME AND EXPENDITURE ACCOUNT

|                                |       | Unrestricted<br>funds  | Restricted<br>funds   | Total<br>funds         | Total<br>funds         |
|--------------------------------|-------|------------------------|-----------------------|------------------------|------------------------|
|                                | Notes | 2021                   | 2021                  | 2021                   | 2020                   |
|                                |       | £                      | £                     | £                      | £                      |
| Income from:                   |       |                        |                       |                        |                        |
| Donations and legacies         |       | 5                      | -                     | 5                      | 9                      |
| Charitable activities:         |       |                        |                       |                        |                        |
| Grants receivable              |       | 15,108                 | 822,985               | 838,093                | 224,040                |
| Investment income:             |       |                        |                       |                        |                        |
| Bank interest receivable       |       | 31                     | -                     | 31                     | 47                     |
| Total income                   |       | <u>15,144</u>          | <u>822,985</u>        | <u>838,129</u>         | <u>224,096</u>         |
| Expenditure on:                |       |                        |                       |                        |                        |
| Charitable activities          | 2     | 7,062                  | 708,621               | 715,683                | 202,604                |
| Total expenditure              |       | <u>7,062</u>           | <u>708,621</u>        | <u>715,683</u>         | <u>202,604</u>         |
| Net income for the year        |       | 8,082                  | 114,364               | 122,446                | 21,492                 |
| Transfers between funds        | 9     | <u>47,590</u>          | <u>(47,590)</u>       | <u>-</u>               | <u>-</u>               |
| Net movement in funds          |       | 55,672                 | 66,774                | 122,446                | 21,492                 |
| Reconciliation of funds:       |       |                        |                       |                        |                        |
| Total funds at 1st April 2020  |       | <u>131,405</u>         | <u>13,518</u>         | <u>144,923</u>         | <u>123,431</u>         |
| Total funds at 31st March 2021 |       | <u><u>£187,077</u></u> | <u><u>£80,292</u></u> | <u><u>£267,369</u></u> | <u><u>£144,923</u></u> |

All income and expenditure derive from continuing activities.

The Statement of Financial Activities includes all gains and losses recognised in the year.

SCUNTHORPE AND DISTRICT CITIZENS ADVICE BUREAU  
(OPERATING AS CITIZENS ADVICE NORTH LINCOLNSHIRE)  
UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH 2021  
BALANCE SHEET

|                                                 | Notes | 2021     | 2020     |
|-------------------------------------------------|-------|----------|----------|
|                                                 |       | £        | £        |
| Fixed assets                                    |       |          |          |
| Tangible assets                                 | 6     | -        | -        |
| Current assets                                  |       |          |          |
| Debtors                                         | 7     | 46,595   | 11,577   |
| Cash at bank and on hand                        |       | 240,304  | 143,351  |
|                                                 |       | 286,899  | 154,928  |
| Creditors - amounts falling due within one year | 8     | 19,530   | 10,005   |
| Net current assets                              |       | 267,369  | 144,923  |
| Net assets                                      |       | £267,369 | £144,923 |
| Income funds                                    |       |          |          |
| Unrestricted funds                              | 9     | 187,077  | 131,405  |
| Restricted funds                                | 9     | 80,292   | 13,518   |
| Total funds                                     | 10    | £267,369 | £144,923 |

For the year ending 31st March 2021 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Trustees' responsibilities:

- The members have not required the charity to obtain an audit of its accounts for the period in question in accordance with section 476;
- The trustees acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

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

These financial statements were approved and authorised for issue by the Board on .....  
and signed on their behalf by

..... R J S Mason  
Trustee

SCUNTHORPE AND DISTRICT CITIZENS ADVICE BUREAU  
(OPERATING AS CITIZENS ADVICE NORTH LINCOLNSHIRE)  
UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH 2021  
STATEMENT OF CASH FLOWS

|                                                                                       | Total<br>funds  | Total<br>funds  |
|---------------------------------------------------------------------------------------|-----------------|-----------------|
|                                                                                       | 2021            | 2020            |
|                                                                                       | £               | £               |
| Cash flows from operating activities:                                                 |                 |                 |
| Net cash provided by operating activities                                             | <u>96,922</u>   | <u>3,180</u>    |
| Cash flows from investing activities:                                                 |                 |                 |
| Interest received                                                                     | <u>31</u>       | <u>47</u>       |
| Net cash provided by investing activities                                             | <u>31</u>       | <u>47</u>       |
| Change in cash and cash equivalents in the year                                       | 96,953          | 3,227           |
| Cash and cash equivalents at the beginning of the year                                | <u>143,351</u>  | <u>140,124</u>  |
| Cash and cash equivalents at the end of the year                                      | <u>£240,304</u> | <u>£143,351</u> |
| Cash and cash equivalents consists of:                                                |                 |                 |
| Cash at bank and on hand                                                              | <u>£240,304</u> | <u>£143,351</u> |
| Reconciliation of net income for the year to net cash flow from operating activities: |                 |                 |
| Net movement in funds                                                                 | 122,446         | 21,492          |
| Adjustments for:                                                                      |                 |                 |
| Interest receivable                                                                   | (31)            | (47)            |
| (Increase)/decrease in debtors                                                        | (35,018)        | 16,430          |
| Increase/(decrease) in creditors                                                      | <u>9,525</u>    | <u>(34,695)</u> |
| Net cash provided by operating activities                                             | <u>£96,922</u>  | <u>£3,180</u>   |

SCUNTHORPE AND DISTRICT CITIZENS ADVICE BUREAU  
(OPERATING AS CITIZENS ADVICE NORTH LINCOLNSHIRE)

UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH 2021

NOTES TO THE FINANCIAL STATEMENTS

1 Accounting policies

General information and basis of preparation

Scunthorpe and District Citizens Advice Bureau is a company limited by guarantee registered in England and Wales. In the event of the charity being wound up, the liability in respect of the guarantee is limited to £1 per member of the charity. The address of the registered office is given in the charity information on page 5 of these financial statements.

The charity constitutes a public benefit entity as defined by FRS 102. These financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard application in the UK and Republic of Ireland issued in October 2019, the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102), the Charities Act 2011, the Companies Act 2006 and UK Generally Accepted Accounting Practice.

The financial statements are prepared on a going concern basis under the historical cost convention. The financial statements are presented in sterling which is the functional currency of the charity.

The significant accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all years presented unless otherwise stated.

Going concern

The financial statements have been prepared on the going concern basis as the trustees believe that there are no material uncertainties.

Income

All income is accounted for as soon as the charity has entitlement to the income, there is certainty of receipt and the amount can be measured.

Income is only deferred when:

- The donor specifies that the grant or donation must only be used in future accounting periods; or
- The donor has imposed conditions which must be met before the charity has unconditional entitlement.

Grants receivable

Grants received for specific purposes are accounted for as restricted funds. Grants are not recognised as receivable until all conditions for receipt have been complied with. Where donor imposed restrictions apply to the timing of the related expenditure, as a pre-condition for its use, the grant is treated as deferred income until those restrictions are met.

Expenditure

Expenditure is recognised when a liability is incurred.

- Charitable activities includes those costs incurred by the charity in the delivery of its activities and services for its beneficiaries.
- Governance costs include those costs incurred in meeting the constitutional and statutory requirements of the charity.

Grants payable to third parties are within the charitable objectives. Where unconditional grants are offered, this is accrued as soon as the recipient is notified of the grant, as this gives rise to a reasonable expectation that the recipient will receive the grants. Where grants are conditional relating to performance then the grant is only accrued when any unfulfilled conditions are outside of the control of the charity.

SCUNTHORPE AND DISTRICT CITIZENS ADVICE BUREAU  
(OPERATING AS CITIZENS ADVICE NORTH LINCOLNSHIRE)  
UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH 2021  
NOTES TO THE FINANCIAL STATEMENTS

1 Accounting policies (continued)

Fixed assets and depreciation

Depreciation is calculated so as to write off the cost of fixed assets over their estimated useful lives. Individual items costing less than £1,000 are not treated as fixed assets. The depreciation rates used are as follows:

|                       |                |
|-----------------------|----------------|
| Property improvements | - 100% on cost |
| Fixtures and fittings | - 20% on cost  |
| Computer equipment    | - 33% on cost  |

Debtors

Trade and other debtors are recognised at the settlement amount due after any discount offered.

Creditors

Creditors are recognised when the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors are normally recognised at their settlement amount after allowing for any trade discounts due.

Pensions

The charity operates a defined contribution pension scheme for its employees. The scheme funds are administered by trustees and are independent of the charity's finances.

Termination Benefits

Termination benefits are payable when employment is terminated before the normal retirement date, or whenever an employee accepts voluntary redundancy in exchange for these benefits. The charity recognises termination benefits when it is demonstrably committed to either (i) terminating the employment of current employees according to a detailed formal plan without possibility of withdrawal or (ii) providing termination benefits as a result of an offer made to encourage voluntary redundancy.

Accrued Holiday Pay

Provision is made at the balance sheet date for holidays accrued but not taken, at the salary of the relevant employee at that date. The expected cost of compensated short-term absence (i.e holidays) is charged to the SOFA on an accruals basis.

Fund accounting

Funds held by the charity are either:-

- Unrestricted funds - these are funds which can be used in accordance with the charitable objects at the discretion of the trustees.
- Restricted funds - these are funds that can only be used for particular restricted purposes, imposed by the donor or through the terms of an appeal.

SCUNTHORPE AND DISTRICT CITIZENS ADVICE BUREAU  
(OPERATING AS CITIZENS ADVICE NORTH LINCOLNSHIRE)  
UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH 2021  
NOTES TO THE FINANCIAL STATEMENTS

|                                                                                                        | Unrestricted<br>funds | Restricted<br>funds | Total<br>funds  | Total<br>funds  |
|--------------------------------------------------------------------------------------------------------|-----------------------|---------------------|-----------------|-----------------|
|                                                                                                        |                       |                     | 2021            | 2020            |
|                                                                                                        | £                     | £                   | £               | £               |
| 2 Costs of charitable activities by fund type                                                          |                       |                     |                 |                 |
| Advice and information services                                                                        | 5,552                 | 708,621             | 714,173         | 201,188         |
| Governance costs:                                                                                      |                       |                     |                 |                 |
| Accountancy                                                                                            | 1,440                 | -                   | 1,440           | 642             |
| Other                                                                                                  | 70                    | -                   | 70              | 774             |
|                                                                                                        | <u>£7,062</u>         | <u>£708,621</u>     | <u>£715,683</u> | <u>£202,604</u> |
|                                                                                                        |                       |                     | 2021            | 2020            |
|                                                                                                        |                       |                     | £               | £               |
| 3 Analysis of staff costs, trustee remuneration and expenses, and the cost of key management personnel |                       |                     |                 |                 |
| Salaries                                                                                               |                       |                     | 300,502         | 158,352         |
| Employer's national insurance                                                                          |                       |                     | 22,420          | 10,383          |
| Employer's pension contributions                                                                       |                       |                     | 6,642           | 3,697           |
|                                                                                                        |                       |                     | <u>£329,564</u> | <u>£172,432</u> |

No employees received total employee benefits in excess of £60,000 in either year.  
The average number of staff employed was 12 (2020 - 7).

The key management personnel of the charity comprise the Trustees, Chief Executive and Operations Manager. The total employee benefits of the key management were £75,514 (2020: £31,771).

The trustees were not paid nor received any other benefits from employment with the charity in either year. There were no expenses reimbursed to trustees in either year.

|                                     | 2021           | 2020     |
|-------------------------------------|----------------|----------|
|                                     | £              | £        |
| 4 Net income for the year           |                |          |
| This is stated after charging:-     |                |          |
| Independent examiner's remuneration | 1,440          | 642      |
| Grants payable                      | <u>328,815</u> | <u>-</u> |

All grants payable were made to individuals under North Lincolnshire Council's Covid-19 grant aid programme of support for residents.

SCUNTHORPE AND DISTRICT CITIZENS ADVICE BUREAU  
(OPERATING AS CITIZENS ADVICE NORTH LINCOLNSHIRE)  
UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH 2021  
NOTES TO THE FINANCIAL STATEMENTS

5 Related party transactions

There were no related party transactions requiring disclosure in either year.

6 Tangible assets

|                                             | Fixtures and fittings | Computer equipment | Total         |
|---------------------------------------------|-----------------------|--------------------|---------------|
|                                             | £                     | £                  | £             |
| Cost                                        |                       |                    |               |
| As at 1st April 2020 and at 31st March 2021 | <u>3,324</u>          | <u>22,757</u>      | <u>26,081</u> |
| Depreciation                                |                       |                    |               |
| As at 1st April 2020 and at 31st March 2021 | <u>3,324</u>          | <u>22,757</u>      | <u>26,081</u> |
| Net book value                              |                       |                    |               |
| As at 31st March 2021                       | <u>£-</u>             | <u>£-</u>          | <u>£-</u>     |

7 Debtors

|                               |                |                |
|-------------------------------|----------------|----------------|
|                               | 2021           | 2020           |
|                               | £              | £              |
| Grants receivable             | 31,282         | 10,847         |
| Other debtors and prepayments | <u>15,313</u>  | <u>730</u>     |
|                               | <u>£46,595</u> | <u>£11,577</u> |

8 Creditors - amounts falling due within one year

|                              |                |                |
|------------------------------|----------------|----------------|
|                              | 2021           | 2020           |
|                              | £              | £              |
| Taxation and social security | 7,496          | 3,916          |
| Other creditors and accruals | <u>12,034</u>  | <u>6,089</u>   |
|                              | <u>£19,530</u> | <u>£10,005</u> |

SCUNTHORPE AND DISTRICT CITIZENS ADVICE BUREAU  
(OPERATING AS CITIZENS ADVICE NORTH LINCOLNSHIRE)  
UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH 2021  
NOTES TO THE FINANCIAL STATEMENTS

9 Analysis of charity funds

|                                               | Balance at<br>1st April<br>2020 | Movement in resources |                   | Transfers       | Balance at<br>31st March<br>2021 |
|-----------------------------------------------|---------------------------------|-----------------------|-------------------|-----------------|----------------------------------|
|                                               | £                               | £                     | £                 | £               | £                                |
| Unrestricted funds:                           |                                 |                       |                   |                 |                                  |
| General funds                                 | <u>131,405</u>                  | <u>15,144</u>         | <u>(7,062)</u>    | <u>47,590</u>   | <u>187,077</u>                   |
| Restricted funds:                             |                                 |                       |                   |                 |                                  |
| Money Advice Service                          | -                               | 136,316               | (124,926)         | (11,390)        | -                                |
| Money Advice Service -<br>Increasing Capacity | -                               | 21,109                | (14,160)          | (2,358)         | 4,591                            |
| Citizens Advice - Help To Claim               | -                               | 47,678                | (47,678)          | -               | -                                |
| Crime Reduction Fund                          | 13,518                          | 25,000                | (24,424)          | -               | 14,094                           |
| BEIS Remote Working                           | -                               | 10,000                | (10,000)          | -               | -                                |
| Elemental                                     | -                               | 60,840                | (17,895)          | -               | 42,945                           |
| Foodbank Advisor Post                         | -                               | 16,070                | (9,337)           | -               | 6,733                            |
| Lincolnshire Community Fund                   | -                               | 5,000                 | (3,658)           | (1,342)         | -                                |
| Restructuring Fund                            | -                               | 5,000                 | -                 | -               | 5,000                            |
| Primary Care Network                          | -                               | 137,619               | (127,690)         | (3,000)         | 6,929                            |
| North Lincolnshire Council                    | -                               | 358,353               | (328,853)         | (29,500)        | -                                |
|                                               | <u>13,518</u>                   | <u>822,985</u>        | <u>(708,621)</u>  | <u>(47,590)</u> | <u>80,292</u>                    |
| Total funds                                   | <u>£144,923</u>                 | <u>£838,129</u>       | <u>£(715,683)</u> | <u>£-</u>       | <u>£267,369</u>                  |

Purpose of restricted funds:

Money Advice Service - to fund debt advice.

Citizens Advice - Help To Claim - a grant to help people claim Universal Credit.

Crime Reduction Fund - a grant to help people experiencing crisis aged 50+

BEIS Remote Working - to purchase computers and telephony equipment to support home working as a result of Covid-19.

Elemental - to purchase a referral and case management system to support and facilitate social prescribing across North Lincolnshire.

Foodbank Advisor Post - to deliver a specialist advice service that aims to help food bank visitors experiencing poverty and financial insecurity.

Lincolnshire Community Fund - to provide a generalist advice telephone service.

Restructuring Fund - grants towards the cost of employing a Funding and Marketing Manager.

Primary Care Network - to provide a social prescribing service for patients registered at practices in the East and West Primary Care Networks.

North Lincolnshire Council - to deliver a grant aid programme of support for residents.

The transfer between funds relates to surpluses on some restricted funds, which can be transferred to unrestricted funds under the terms of the funding agreement, or the unrestricted part of grants relating to the delivery of particular programmes.

SCUNTHORPE AND DISTRICT CITIZENS ADVICE BUREAU  
(OPERATING AS CITIZENS ADVICE NORTH LINCOLNSHIRE)  
UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH 2021  
NOTES TO THE FINANCIAL STATEMENTS

9 Analysis of charity funds (continued)

Prior year comparison

|                                 | Balance at<br>1st April<br>2019 | Movement in resources |                   | Balance at<br>31st March<br>2020 |
|---------------------------------|---------------------------------|-----------------------|-------------------|----------------------------------|
|                                 | £                               | Incoming<br>£         | Outgoing<br>£     | £                                |
| Unrestricted funds:             |                                 |                       |                   |                                  |
| General funds                   | <u>123,431</u>                  | <u>23,435</u>         | <u>(15,461)</u>   | <u>131,405</u>                   |
| Restricted funds:               |                                 |                       |                   |                                  |
| Money Advice Service            | -                               | 130,337               | (130,337)         | -                                |
| Citizens Advice - Help To Claim | -                               | 45,324                | (45,324)          | -                                |
| Crime Reduction Fund            | -                               | <u>25,000</u>         | <u>(11,482)</u>   | <u>13,518</u>                    |
|                                 | -                               | <u>200,661</u>        | <u>(187,143)</u>  | <u>13,518</u>                    |
| Total funds                     | <u>£123,431</u>                 | <u>£224,096</u>       | <u>£(202,604)</u> | <u>£144,923</u>                  |

10 Analysis of net assets between funds

|                                                        | General<br>funds<br>£ | Restricted<br>funds<br>£ | Total<br>funds<br>£ |
|--------------------------------------------------------|-----------------------|--------------------------|---------------------|
| Fund balances at 31st March 2021 are represented by:-  |                       |                          |                     |
| Tangible fixed assets                                  | -                     | -                        | -                   |
| Net current assets                                     | <u>187,077</u>        | <u>80,292</u>            | <u>267,369</u>      |
| Net assets                                             | <u>£187,077</u>       | <u>£80,292</u>           | <u>£267,369</u>     |
| Prior year comparison                                  |                       |                          |                     |
| Fund balances at 31st March 2020 were represented by:- |                       |                          |                     |
| Tangible fixed assets                                  | -                     | -                        | -                   |
| Net current assets                                     | <u>131,405</u>        | <u>13,518</u>            | <u>144,923</u>      |
| Net assets                                             | <u>£131,405</u>       | <u>£13,518</u>           | <u>£144,923</u>     |

SCUNTHORPE AND DISTRICT CITIZENS ADVICE BUREAU  
(OPERATING AS CITIZENS ADVICE NORTH LINCOLNSHIRE)  
UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH 2021  
NOTES TO THE FINANCIAL STATEMENTS

- 11 A detailed breakdown of the 2020 statement of financial activities between unrestricted and restricted funds is as follows:

|                              | Unrestricted<br>funds | Restricted<br>funds | Total<br>funds |
|------------------------------|-----------------------|---------------------|----------------|
|                              | £                     | £                   | £              |
| Income from:                 |                       |                     |                |
| Donations and similar income | 9                     | -                   | 9              |
| Charitable activities:       |                       |                     |                |
| Grants receivable            | 23,379                | 200,661             | 224,040        |
| Investment income:           |                       |                     |                |
| Bank interest receivable     | 47                    | -                   | 47             |
| Total income                 | <u>23,435</u>         | <u>200,661</u>      | <u>224,096</u> |
| Expenditure on:              |                       |                     |                |
| Charitable activities        | <u>15,461</u>         | <u>187,143</u>      | <u>202,604</u> |
| Total expenditure            | <u>15,461</u>         | <u>187,143</u>      | <u>202,604</u> |
| Net income for the year      | <u>£7,974</u>         | <u>£13,518</u>      | <u>£21,492</u> |

SCUNTHORPE AND DISTRICT CITIZENS ADVICE BUREAU  
(OPERATING AS CITIZENS ADVICE NORTH LINCOLNSHIRE)  
UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH 2021  
DETAILED STATEMENT OF FINANCIAL ACTIVITIES

|                                                      | 2021                | 2020               |
|------------------------------------------------------|---------------------|--------------------|
|                                                      | £                   | £                  |
| <b>INCOME</b>                                        |                     |                    |
| Donations and legacies                               |                     |                    |
| Donations                                            | 5                   | 9                  |
| Charitable activities:                               |                     |                    |
| Grants receivable                                    | 838,093             | 224,040            |
| Investment income:                                   |                     |                    |
| Bank interest receivable                             | 31                  | 47                 |
| Total income                                         | <u>838,129</u>      | <u>224,096</u>     |
| <br><b>EXPENDITURE</b>                               |                     |                    |
| Charitable activities                                |                     |                    |
| Salaries, national insurance and apprenticeship fees | 329,564             | 172,432            |
| Partner payments                                     | 8,635               | 8,635              |
| Grant payments                                       | 328,815             | -                  |
| Insurance                                            | 502                 | 495                |
| Telephone                                            | 689                 | 598                |
| Printing, postage, stationery and advertising        | 821                 | 368                |
| Reference materials and subscriptions                | 5,072               | 6,757              |
| Sundries                                             | 392                 | 227                |
| Payroll bureau charges                               | 252                 | 252                |
| Travel, training and conference expenses             | 2,140               | 4,214              |
| Repairs, renewals and PPE                            | 253                 | -                  |
| IT equipment and support contract                    | 36,196              | 5,424              |
| Bank charges                                         | 204                 | 171                |
| Accountancy                                          | 1,440               | 642                |
| Consultancy                                          | -                   | 1,100              |
| Professional fees                                    | 638                 | 670                |
| Other governance costs                               | 70                  | 619                |
| Total expenditure                                    | <u>715,683</u>      | <u>202,604</u>     |
| <br>Net income for the year                          | <br><u>£122,446</u> | <br><u>£21,492</u> |