

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

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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.

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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.

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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.

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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 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 D Taylor - Operations Manager
Auditors	Tingle Ashmore Ltd Chartered Accountants and Statutory Auditors Enterprise House, Broadfield Court, Sheffield S8 0XF
Bankers	Lloyds Bank 106 High Street, Scunthorpe, North Lincolnshire DN15 8HG Unity Trust Bank PO Box 7193, Planetary Road, Willenhall WV1 9DG

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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
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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.

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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:

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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).

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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
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FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH 2022
STATEMENT OF FINANCIAL ACTIVITIES AND INCOME AND EXPENDITURE ACCOUNT

		Unrestricted funds	Restricted funds	Total funds	Total 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.

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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

	Total funds	Total 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
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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.

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

	Unrestricted funds	Restricted funds	Total funds	Total 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.

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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
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FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH 2022
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	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 1st April 2021	Movement in resources		Transfers	Balance at 31st March 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 - 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 1st April 2020	Movement in resources		Transfers	Balance at 31st March 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
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FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH 2022
NOTES TO THE FINANCIAL STATEMENTS

12 Analysis of net assets between funds

	General funds	Restricted funds	Total 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 funds	Restricted funds	Total 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
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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>