

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

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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.

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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 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.

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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 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.

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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 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 D Taylor                                - Deputy Chief Executive
Auditors	Smailes Goldie Group Chartered Accountants Regent's Court, Princess Street, Hull, HU2 8BA
Accountants	Tingle Ashmore Ltd Chartered Accountants 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). 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.

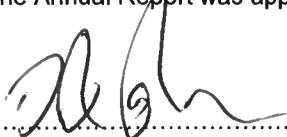
In so far as the Trustees are aware:

- 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

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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.



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**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.

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INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF  
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**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.

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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  
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FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH 2023  
STATEMENT OF FINANCIAL ACTIVITIES AND INCOME AND EXPENDITURE ACCOUNT

		Unrestricted funds	Restricted funds	Total funds	Total 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.

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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

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STATEMENT OF CASH FLOWS

	Total funds	Total 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

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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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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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	Unrestricted funds	Restricted funds	Total funds	Total 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.

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			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>

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	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 1st April 2022	Movement in resources		Transfers	Balance at 31st March 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  
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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 1st April 2021	Movement in resources Incoming	Outgoing	Transfers	Balance at 31st March 2022
	£	£	£	£	£
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

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12 Analysis of net assets between funds

	General funds	Restricted funds	Total 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 funds	Restricted funds	Total 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>

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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