

DUNSTABLE AND DISTRICT CITIZENS ADVICE BUREAU

England & Wales · Charity number 1110676

Details

Status Registered

Legal form Charitable company

Company number [05408107](#)

Registered 2005-08-01

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

Contact

Address The Dunstable Centre
Court Drive
Dunstable
Beds
LU5 4JD

Phone 01582665629

Email chiefofficer@dunstable.cabnet.org.uk

Website www.dunstablecab.org.uk

Activities

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

Activities: Giving free advice on clients rights and responsibilities

Classification

- **How:** Provides Advocacy/advice/information
- **What:** Disability, The Prevention Or Relief Of Poverty, Accommodation/housing, Environment/conservation/heritage, Economic/community Development/employment
- **Who:** Children/young People, Elderly/old People, People With Disabilities, People Of A Particular Ethnic Or Racial Origin, Other Charities Or Voluntary Bodies, The General Public/mankind

Geography

- **Area of benefit:** DUNSTABLE AND SURROUNDING AREA.
- Central Bedfordshire

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£222,548	£222,616	-	-
2024-03-31	£264,939	£217,252	-	-
2023-03-31	£230,076	£182,992	-	-
2022-03-31	£178,298	£183,979	-	-
2021-03-31	£182,553	£176,420	-	-

Trustees

Name	Role	Appointed
Ian Coulter	Chair	2015-09-03
Carol Brennan		2024-05-23
Caroline Itiola		2025-10-17
Charles Hockey		2026-06-04
Jill Watson		2022-12-02
John Kane		2020-12-10
Peter Syred		2020-05-07
Trudi Kleanthous		2026-06-04

DUNSTABLE AND DISTRICT CITIZENS ADVICE BUREAU

England & Wales - Charity number 1110676

Accounts

REGISTERED COMPANY NUMBER: 05408107 (England and Wales)
REGISTERED CHARITY NUMBER: 1110676

**REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2025
FOR
DUNSTABLE AND DISTRICT CITIZENS ADVICE
BUREAU**

Stoten Gillam Limited
Chartered Accountants
Alban House
99 High Street South
Dunstable
Bedfordshire
LU6 3SF

**DUNSTABLE AND DISTRICT CITIZENS ADVICE
BUREAU**

**CONTENTS OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025**

	Page
Report of the Trustees	1 to 2
Independent Examiner's Report	3
Statement of Financial Activities	4
Balance Sheet	5 to 6
Notes to the Financial Statements	7 to 12
Detailed Statement of Financial Activities	13 to 14

**DUNSTABLE AND DISTRICT CITIZENS ADVICE
BUREAU**

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2025**

The trustees, who are also directors of the charity for the purposes of the Companies Act, present their report with the financial statements of the charity for the year ended 31 March 2025. In accordance with their governing documents, the trustees have adopted the provisions of the Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

FINANCIAL REVIEW

Financial position

The company has continued to serve as the local Citizens Advice office for the people of Dunstable, Houghton Regis and surrounding areas.

Our main funding support for general advice continues to be Central Bedfordshire Council with additional support coming from Houghton Regis Town Council and charities including Wixamtree Trust and Luton & Beds Community Fund.

Total income in the year was lower than the previous year, mainly due to additional funding in 2024 from Central Bedfordshire Council, The Trussell Trust and National Citizens Advice.

Total incoming resources in the year were £222,548 (2024 : £264,939).

Total resources expended in the year were £222,616 (2024 : £217,252).

The company made a deficit for the year of £68 (2024 : surplus £47,687).

Reserves policy

The trustees consider that financial reserves should be held 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.

Total Reserves were £225,517 at 31st March 2025 (2024 £225,585). These are partly required as a source of contingency cover for operational costs between the twice yearly disbursements of our primary funding grant from Central Bedfordshire Council, but also to meet the board's aim of having reserves to cover at least six months' operations. In addition the reserves will cover unforeseen day-to-day operational costs, non-renewal of anticipated budgeted sources of income (e.g. grants) and planned spending on projects that continue to make it easier for clients to get the advice they seek.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is a company limited by guarantee as defined by the Companies Act 2006 and is controlled by its governing document, the memorandum and articles of association, which were updated and approved at the AGM on 25 September 2014.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

05408107 (England and Wales)

Registered Charity number

1110676

Registered office

The Dunstable Centre
Court Drive
Dunstable
Bedfordshire
LU5 4JD

**DUNSTABLE AND DISTRICT CITIZENS ADVICE
BUREAU**

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2025**

Trustees

Mr M I Coulter Retired
Mr D R Hook Retired (resigned 23/5/2024)
Mr P J Syred Design Engineer
Mr J R Kane Retired
Ms S Thorne Retired
Mrs R Y Tsang Chartered Accountant (resigned 17/5/2024)
Mrs J Watson Headteacher
Mr W Morris Landlord
Mrs C Brennan Retired (appointed 23/5/2024)

Independent Examiner

Mr Chris Trevor FCA
Stoten Gillam Limited
Chartered Accountants
Alban House
99 High Street South
Dunstable
Bedfordshire
LU6 3SF

Approved by order of the board of trustees on 23.7.2025 and signed on its behalf by:


.....

Mr M I Coulter - Trustee

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
DUNSTABLE AND DISTRICT CITIZENS ADVICE
BUREAU**

Independent examiner's report to the trustees of Dunstable and District Citizens Advice Bureau ('the Company')
I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 March 2025.

Responsibilities and basis of report

As the charity's 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 charity'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

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the 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.



Mr Chris Trevor FCA
The Institute of Chartered Accountants in England and Wales

Stoten Gillam Limited
Chartered Accountants
Alban House
99 High Street South
Dunstable
Bedfordshire
LU6 3SF

Date:23/7/2025

**DUNSTABLE AND DISTRICT CITIZENS ADVICE
BUREAU**

**STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MARCH 2025**

	Notes	Unrestricted funds £	Restricted fund £	2025 Total funds £	2024 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies		20,301	-	20,301	27,299
Charitable activities					
Charitable activities		171,436	26,825	198,261	232,117
Other trading activities	2	-	-	-	2,000
Investment income	3	3,986	-	3,986	3,523
Total		<u>195,723</u>	<u>26,825</u>	<u>222,548</u>	<u>264,939</u>
EXPENDITURE ON					
Charitable activities					
Charitable activities		<u>190,594</u>	<u>32,022</u>	<u>222,616</u>	<u>217,252</u>
NET INCOME/(EXPENDITURE)		5,129	(5,197)	(68)	47,687
RECONCILIATION OF FUNDS					
Total funds brought forward		<u>219,738</u>	<u>5,847</u>	<u>225,585</u>	<u>177,898</u>
TOTAL FUNDS CARRIED FORWARD		<u><u>224,867</u></u>	<u><u>650</u></u>	<u><u>225,517</u></u>	<u><u>225,585</u></u>

The notes form part of these financial statements

**DUNSTABLE AND DISTRICT CITIZENS ADVICE
BUREAU**

**BALANCE SHEET
31 MARCH 2025**

	Notes	Unrestricted funds £	Restricted fund £	2025 Total funds £	2024 Total funds £
FIXED ASSETS					
Tangible assets	8	1,585	-	1,585	5,840
CURRENT ASSETS					
Debtors	9	164	-	164	164
Cash at bank and in hand		227,674	11,550	239,224	243,696
		<u>227,838</u>	<u>11,550</u>	<u>239,388</u>	<u>243,860</u>
CREDITORS					
Amounts falling due within one year	10	(4,556)	(10,900)	(15,456)	(24,115)
		<u>223,282</u>	<u>650</u>	<u>223,932</u>	<u>219,745</u>
NET CURRENT ASSETS					
		<u>224,867</u>	<u>650</u>	<u>225,517</u>	<u>225,585</u>
TOTAL ASSETS LESS CURRENT LIABILITIES					
		<u>224,867</u>	<u>650</u>	<u>225,517</u>	<u>225,585</u>
NET ASSETS					
		<u>224,867</u>	<u>650</u>	<u>225,517</u>	<u>225,585</u>
FUNDS					
Unrestricted funds	11			224,867	219,738
Restricted funds				650	5,847
				<u>225,517</u>	<u>225,585</u>
TOTAL FUNDS					
				<u>225,517</u>	<u>225,585</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2025.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2025 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

The notes form part of these financial statements

**DUNSTABLE AND DISTRICT CITIZENS ADVICE
BUREAU**

**BALANCE SHEET - continued
31 MARCH 2025**

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

The financial statements were approved by the Board of Trustees and authorised for issue on 23.7.2025 and were signed on its behalf by:

M. I. Coulter
Mr M I Coulter - Trustee

The notes form part of these financial statements

**DUNSTABLE AND DISTRICT CITIZENS ADVICE
BUREAU**

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025**

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

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

Taxation

The charity is exempt from corporation tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Hire purchase and leasing commitments

Rentals paid under operating leases are charged to the Statement of Financial Activities on a straight line basis over the period of the lease.

Pension costs and other post-retirement benefits

The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

Dilapidation reserve

There was no requirement for a dilapidation reserve for the year ended 31 March 2025. This will be kept under review going forward.

**DUNSTABLE AND DISTRICT CITIZENS ADVICE
BUREAU**

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2025**

2. OTHER TRADING ACTIVITIES

	2025	2024
	£	£
External training	-	2,000
	<u> </u>	<u> </u>

3. INVESTMENT INCOME

	2025	2024
	£	£
Deposit account interest	3,986	3,523
	<u> </u>	<u> </u>

4. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

	2025	2024
	£	£
Depreciation - owned assets	4,255	6,208
Other operating leases	12,633	12,634
	<u> </u>	<u> </u>

5. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2025 nor for the year ended 31 March 2024.

6. STAFF COSTS

The average monthly number of employees during the year was as follows:

	2025	2024
Average monthly staff	8	8
	<u> </u>	<u> </u>

No employees received emoluments in excess of £60,000.

7. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds £	Restricted fund £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	27,299	-	27,299
Charitable activities			
Charitable activities	181,857	50,260	232,117
Other trading activities	2,000	-	2,000
Investment income	3,523	-	3,523
	<u> </u>	<u> </u>	<u> </u>
Total	214,679	50,260	264,939
	<u> </u>	<u> </u>	<u> </u>

EXPENDITURE ON

**DUNSTABLE AND DISTRICT CITIZENS ADVICE
BUREAU**

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2025**

7. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued	Unrestricted funds £	Restricted fund £	Total funds £
Charitable activities			
Charitable activities	172,563	44,689	217,252
	<u>172,563</u>	<u>44,689</u>	<u>217,252</u>
NET INCOME	42,116	5,571	47,687
RECONCILIATION OF FUNDS			
Total funds brought forward	177,622	276	177,898
	<u>177,622</u>	<u>276</u>	<u>177,898</u>
TOTAL FUNDS CARRIED FORWARD	<u>219,738</u>	<u>5,847</u>	<u>225,585</u>
8. TANGIBLE FIXED ASSETS			
	Fixtures and fittings £	Computer equipment £	Totals £
COST			
At 1 April 2024 and 31 March 2025	25,526	22,112	47,638
	<u>25,526</u>	<u>22,112</u>	<u>47,638</u>
DEPRECIATION			
At 1 April 2024	22,149	19,649	41,798
Charge for year	3,128	1,127	4,255
	<u>22,149</u>	<u>19,649</u>	<u>41,798</u>
At 31 March 2025	25,277	20,776	46,053
	<u>25,277</u>	<u>20,776</u>	<u>46,053</u>
NET BOOK VALUE			
At 31 March 2025	249	1,336	1,585
	<u>249</u>	<u>1,336</u>	<u>1,585</u>
At 31 March 2024	3,377	2,463	5,840
	<u>3,377</u>	<u>2,463</u>	<u>5,840</u>
9. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR			
		2025	2024
		£	£
Prepayments and accrued income		164	164
		<u>164</u>	<u>164</u>

**DUNSTABLE AND DISTRICT CITIZENS ADVICE
BUREAU**

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2025**

10.	CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR	2025	2024
		£	£
	Accruals and deferred income	15,456	24,115
		<u> </u>	<u> </u>

11.	MOVEMENT IN FUNDS		
		Net movement in funds	At
	At 1/4/24	£	31/3/25
	£	£	£
	Unrestricted funds		
	General fund	219,738	5,129
			224,867
	Restricted funds		
	Restricted fund	5,847	(5,197)
			650
	TOTAL FUNDS	<u>225,585</u>	<u>(68)</u>
			<u>225,517</u>

Net movement in funds, included in the above are as follows:

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
General fund	195,723	(190,594)	5,129
Restricted funds			
Restricted fund	26,825	(32,022)	(5,197)
TOTAL FUNDS	<u>222,548</u>	<u>(222,616)</u>	<u>(68)</u>

Comparatives for movement in funds

	At 1/4/23	Net movement in funds	At
	£	£	31/3/24
	£	£	£
Unrestricted funds			
General fund	177,622	42,116	219,738
Restricted funds			
Restricted fund	276	5,571	5,847
TOTAL FUNDS	<u>177,898</u>	<u>47,687</u>	<u>225,585</u>

**DUNSTABLE AND DISTRICT CITIZENS ADVICE
BUREAU**

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2025**

11. MOVEMENT IN FUNDS - continued

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	214,679	(172,563)	42,116
Restricted funds			
Restricted fund	50,260	(44,689)	5,571
TOTAL FUNDS	<u>264,939</u>	<u>(217,252)</u>	<u>47,687</u>

A current year 12 months and prior year 12 months combined position is as follows:

	At 1/4/23 £	Net movement in funds £	At 31/3/25 £
Unrestricted funds			
General fund	177,622	47,245	224,867
Restricted funds			
Restricted fund	276	374	650
TOTAL FUNDS	<u>177,898</u>	<u>47,619</u>	<u>225,517</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	410,402	(363,157)	47,245
Restricted funds			
Restricted fund	77,085	(76,711)	374
TOTAL FUNDS	<u>487,487</u>	<u>(439,868)</u>	<u>47,619</u>

**DUNSTABLE AND DISTRICT CITIZENS ADVICE
BUREAU**

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2025**

12. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 March 2025 nor for the year ended 31 March 2024.

**DUNSTABLE AND DISTRICT CITIZENS ADVICE
BUREAU**

**DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MARCH 2025**

	2025 £	2024 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	10,301	299
Other grants	10,000	27,000
	<u>20,301</u>	<u>27,299</u>
Other trading activities		
External training	-	2,000
Investment income		
Deposit account interest	3,986	3,523
Charitable activities		
Grants	198,261	232,117
Total incoming resources	<u>222,548</u>	<u>264,939</u>
EXPENDITURE		
Charitable activities		
Wages	173,022	169,595
Social security	8,960	7,879
Pensions	3,342	2,756
	<u>185,324</u>	<u>180,230</u>
Support costs		
Management		
Office rent	12,633	12,634
Insurance	735	789
Training, reference and information services	3,269	3,816
Telephone	4,273	4,023
Office supplies	5,634	3,784
Advertising	955	235
Other expenses	585	469
Travelling	1,769	1,017
Subscriptions	336	311
Volunteer expenses	915	1,347
Accountancy fees	835	804
	<u>31,939</u>	<u>29,229</u>
Finance		
Bank charges	60	60

This page does not form part of the statutory financial statements

**DUNSTABLE AND DISTRICT CITIZENS ADVICE
BUREAU**

**DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MARCH 2025**

	2025	2024
	£	£
Finance		
Other		
Depreciation of fixtures and fittings	3,128	4,109
Depreciation of computer equipment	1,127	2,099
	<u>4,255</u>	<u>6,208</u>
Governance costs		
AGM and Board meeting expenses	-	355
Independent examiners' fee	1,038	1,170
	<u>1,038</u>	<u>1,525</u>
Total resources expended	<u>222,616</u>	<u>217,252</u>
Net (expenditure)/income	<u>(68)</u>	<u>47,687</u>

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REGISTERED CHARITY NUMBER: 1110676

REPORT OF THE TRUSTEES AND
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	Page
Report of the Trustees	1 to 2
Independent Examiner's Report	3
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FINANCIAL REVIEW

Financial position

The company has continued to serve as the local Citizens Advice office for the people of Dunstable, Houghton Regis and surrounding areas.

Our main funding support for general advice continues to be Central Bedfordshire Council with additional support coming from Houghton Regis Town Council and charities including Wixamtree Trust and Luton & Beds Community Fund.

Total income in the year was lower than the previous year, mainly due to additional funding in 2024 from Central Bedfordshire Council, The Trussell Trust and National Citizens Advice.

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The trustees consider that financial reserves should be held 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.

Total Reserves were £225,517 at 31st March 2025 (2024 £225,585). These are partly required as a source of contingency cover for operational costs between the twice yearly disbursements of our primary funding grant from Central Bedfordshire Council, but also to meet the board's aim of having reserves to cover at least six months' operations. In addition the reserves will cover unforeseen day-to-day operational costs, non-renewal of anticipated budgeted sources of income (e.g. grants) and planned spending on projects that continue to make it easier for clients to get the advice they seek.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

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Registered Charity number

1110676

Registered office

The Dunstable Centre
Court Drive
Dunstable
Bedfordshire
LU5 4JD

**DUNSTABLE AND DISTRICT CITIZENS ADVICE
BUREAU**

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2025**

Trustees

Mr M I Coulter Retired
Mr D R Hook Retired (resigned 23/5/2024)
Mr P J Syred Design Engineer
Mr J R Kane Retired
Ms S Thorne Retired
Mrs R Y Tsang Chartered Accountant (resigned 17/5/2024)
Mrs J Watson Headteacher
Mr W Morris Landlord
Mrs C Brennan Retired (appointed 23/5/2024)

Independent Examiner

Mr Chris Trevor FCA
Stoten Gillam Limited
Chartered Accountants
Alban House
99 High Street South
Dunstable
Bedfordshire
LU6 3SF

Approved by order of the board of trustees on 23.7.2025 and signed on its behalf by:


.....

Mr M I Coulter - Trustee

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
DUNSTABLE AND DISTRICT CITIZENS ADVICE
BUREAU**

Independent examiner's report to the trustees of Dunstable and District Citizens Advice Bureau ('the Company')
I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 March 2025.

Responsibilities and basis of report

As the charity's 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 charity'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

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the 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.



Mr Chris Trevor FCA
The Institute of Chartered Accountants in England and Wales

Stoten Gillam Limited
Chartered Accountants
Alban House
99 High Street South
Dunstable
Bedfordshire
LU6 3SF

Date:23/7/2025

**DUNSTABLE AND DISTRICT CITIZENS ADVICE
BUREAU**

**STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MARCH 2025**

	Notes	Unrestricted funds £	Restricted fund £	2025 Total funds £	2024 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies		20,301	-	20,301	27,299
Charitable activities					
Charitable activities		171,436	26,825	198,261	232,117
Other trading activities	2	-	-	-	2,000
Investment income	3	3,986	-	3,986	3,523
Total		<u>195,723</u>	<u>26,825</u>	<u>222,548</u>	<u>264,939</u>
EXPENDITURE ON					
Charitable activities					
Charitable activities		<u>190,594</u>	<u>32,022</u>	<u>222,616</u>	<u>217,252</u>
NET INCOME/(EXPENDITURE)		5,129	(5,197)	(68)	47,687
RECONCILIATION OF FUNDS					
Total funds brought forward		<u>219,738</u>	<u>5,847</u>	<u>225,585</u>	<u>177,898</u>
TOTAL FUNDS CARRIED FORWARD		<u><u>224,867</u></u>	<u><u>650</u></u>	<u><u>225,517</u></u>	<u><u>225,585</u></u>

The notes form part of these financial statements

**DUNSTABLE AND DISTRICT CITIZENS ADVICE
BUREAU**

**BALANCE SHEET
31 MARCH 2025**

	Notes	Unrestricted funds £	Restricted fund £	2025 Total funds £	2024 Total funds £
FIXED ASSETS					
Tangible assets	8	1,585	-	1,585	5,840
CURRENT ASSETS					
Debtors	9	164	-	164	164
Cash at bank and in hand		227,674	11,550	239,224	243,696
		<u>227,838</u>	<u>11,550</u>	<u>239,388</u>	<u>243,860</u>
CREDITORS					
Amounts falling due within one year	10	(4,556)	(10,900)	(15,456)	(24,115)
		<u>223,282</u>	<u>650</u>	<u>223,932</u>	<u>219,745</u>
NET CURRENT ASSETS					
		<u>224,867</u>	<u>650</u>	<u>225,517</u>	<u>225,585</u>
TOTAL ASSETS LESS CURRENT LIABILITIES					
		<u>224,867</u>	<u>650</u>	<u>225,517</u>	<u>225,585</u>
NET ASSETS					
		<u>224,867</u>	<u>650</u>	<u>225,517</u>	<u>225,585</u>
FUNDS					
Unrestricted funds	11			224,867	219,738
Restricted funds				650	5,847
				<u>225,517</u>	<u>225,585</u>
TOTAL FUNDS					
				<u>225,517</u>	<u>225,585</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2025.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2025 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

The notes form part of these financial statements

**DUNSTABLE AND DISTRICT CITIZENS ADVICE
BUREAU**

**BALANCE SHEET - continued
31 MARCH 2025**

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

The financial statements were approved by the Board of Trustees and authorised for issue on 23.7.2025 and were signed on its behalf by:

M. I. Coulter
Mr M I Coulter - Trustee

The notes form part of these financial statements

**DUNSTABLE AND DISTRICT CITIZENS ADVICE
BUREAU**

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025**

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

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

Taxation

The charity is exempt from corporation tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Hire purchase and leasing commitments

Rentals paid under operating leases are charged to the Statement of Financial Activities on a straight line basis over the period of the lease.

Pension costs and other post-retirement benefits

The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

Dilapidation reserve

There was no requirement for a dilapidation reserve for the year ended 31 March 2025. This will be kept under review going forward.

**DUNSTABLE AND DISTRICT CITIZENS ADVICE
BUREAU**

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2025**

2. OTHER TRADING ACTIVITIES

	2025	2024
	£	£
External training	-	2,000
	<u> </u>	<u> </u>

3. INVESTMENT INCOME

	2025	2024
	£	£
Deposit account interest	3,986	3,523
	<u> </u>	<u> </u>

4. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

	2025	2024
	£	£
Depreciation - owned assets	4,255	6,208
Other operating leases	12,633	12,634
	<u> </u>	<u> </u>

5. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2025 nor for the year ended 31 March 2024.

6. STAFF COSTS

The average monthly number of employees during the year was as follows:

	2025	2024
Average monthly staff	8	8
	<u> </u>	<u> </u>

No employees received emoluments in excess of £60,000.

7. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds	Restricted fund	Total funds
	£	£	£
INCOME AND ENDOWMENTS FROM			
Donations and legacies	27,299	-	27,299
Charitable activities			
Charitable activities	181,857	50,260	232,117
Other trading activities	2,000	-	2,000
Investment income	3,523	-	3,523
	<u> </u>	<u> </u>	<u> </u>
Total	214,679	50,260	264,939
	<u> </u>	<u> </u>	<u> </u>

EXPENDITURE ON

**DUNSTABLE AND DISTRICT CITIZENS ADVICE
BUREAU**

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2025**

7. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued	Unrestricted funds £	Restricted fund £	Total funds £
Charitable activities			
Charitable activities	172,563	44,689	217,252
	<u> </u>	<u> </u>	<u> </u>
NET INCOME	42,116	5,571	47,687
RECONCILIATION OF FUNDS			
Total funds brought forward	177,622	276	177,898
	<u> </u>	<u> </u>	<u> </u>
TOTAL FUNDS CARRIED FORWARD	<u>219,738</u>	<u>5,847</u>	<u>225,585</u>
8. TANGIBLE FIXED ASSETS			
	Fixtures and fittings £	Computer equipment £	Totals £
COST			
At 1 April 2024 and 31 March 2025	25,526	22,112	47,638
	<u> </u>	<u> </u>	<u> </u>
DEPRECIATION			
At 1 April 2024	22,149	19,649	41,798
Charge for year	3,128	1,127	4,255
	<u> </u>	<u> </u>	<u> </u>
At 31 March 2025	25,277	20,776	46,053
	<u> </u>	<u> </u>	<u> </u>
NET BOOK VALUE			
At 31 March 2025	249	1,336	1,585
	<u> </u>	<u> </u>	<u> </u>
At 31 March 2024	3,377	2,463	5,840
	<u> </u>	<u> </u>	<u> </u>
9. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR			
		2025	2024
		£	£
Prepayments and accrued income		164	164
		<u> </u>	<u> </u>

**DUNSTABLE AND DISTRICT CITIZENS ADVICE
BUREAU**

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2025**

10.	CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR	2025	2024
		£	£
	Accruals and deferred income	15,456	24,115
		<u> </u>	<u> </u>

11.	MOVEMENT IN FUNDS		
		Net movement in funds	At
	At 1/4/24	£	31/3/25
	£	£	£
	Unrestricted funds		
	General fund	219,738	5,129
			224,867
	Restricted funds		
	Restricted fund	5,847	(5,197)
			650
	TOTAL FUNDS	<u>225,585</u>	<u>(68)</u>
			<u>225,517</u>

Net movement in funds, included in the above are as follows:

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
General fund	195,723	(190,594)	5,129
Restricted funds			
Restricted fund	26,825	(32,022)	(5,197)
TOTAL FUNDS	<u>222,548</u>	<u>(222,616)</u>	<u>(68)</u>

Comparatives for movement in funds

	At 1/4/23	Net movement in funds	At
	£	£	31/3/24
	£	£	£
Unrestricted funds			
General fund	177,622	42,116	219,738
Restricted funds			
Restricted fund	276	5,571	5,847
TOTAL FUNDS	<u>177,898</u>	<u>47,687</u>	<u>225,585</u>

**DUNSTABLE AND DISTRICT CITIZENS ADVICE
BUREAU**

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2025**

11. MOVEMENT IN FUNDS - continued

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	214,679	(172,563)	42,116
Restricted funds			
Restricted fund	50,260	(44,689)	5,571
TOTAL FUNDS	<u>264,939</u>	<u>(217,252)</u>	<u>47,687</u>

A current year 12 months and prior year 12 months combined position is as follows:

	At 1/4/23 £	Net movement in funds £	At 31/3/25 £
Unrestricted funds			
General fund	177,622	47,245	224,867
Restricted funds			
Restricted fund	276	374	650
TOTAL FUNDS	<u>177,898</u>	<u>47,619</u>	<u>225,517</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	410,402	(363,157)	47,245
Restricted funds			
Restricted fund	77,085	(76,711)	374
TOTAL FUNDS	<u>487,487</u>	<u>(439,868)</u>	<u>47,619</u>

**DUNSTABLE AND DISTRICT CITIZENS ADVICE
BUREAU**

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2025**

12. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 March 2025 nor for the year ended 31 March 2024.

**DUNSTABLE AND DISTRICT CITIZENS ADVICE
BUREAU**

**DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MARCH 2025**

	2025 £	2024 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	10,301	299
Other grants	10,000	27,000
	<u>20,301</u>	<u>27,299</u>
Other trading activities		
External training	-	2,000
Investment income		
Deposit account interest	3,986	3,523
Charitable activities		
Grants	198,261	232,117
Total incoming resources	222,548	264,939
EXPENDITURE		
Charitable activities		
Wages	173,022	169,595
Social security	8,960	7,879
Pensions	3,342	2,756
	<u>185,324</u>	<u>180,230</u>
Support costs		
Management		
Office rent	12,633	12,634
Insurance	735	789
Training, reference and information services	3,269	3,816
Telephone	4,273	4,023
Office supplies	5,634	3,784
Advertising	955	235
Other expenses	585	469
Travelling	1,769	1,017
Subscriptions	336	311
Volunteer expenses	915	1,347
Accountancy fees	835	804
	<u>31,939</u>	<u>29,229</u>
Finance		
Bank charges	60	60

This page does not form part of the statutory financial statements

**DUNSTABLE AND DISTRICT CITIZENS ADVICE
BUREAU**

**DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MARCH 2025**

	2025	2024
	£	£
Finance		
Other		
Depreciation of fixtures and fittings	3,128	4,109
Depreciation of computer equipment	1,127	2,099
	<u>4,255</u>	<u>6,208</u>
Governance costs		
AGM and Board meeting expenses	-	355
Independent examiners' fee	1,038	1,170
	<u>1,038</u>	<u>1,525</u>
Total resources expended	<u>222,616</u>	<u>217,252</u>
Net (expenditure)/income	<u>(68)</u>	<u>47,687</u>

This page does not form part of the statutory financial statements

DUNSTABLE AND DISTRICT CITIZENS ADVICE BUREAU

England & Wales - Charity number 1110676

Accounts

REGISTERED COMPANY NUMBER: 05408107 (England and Wales)
REGISTERED CHARITY NUMBER: 1110676

REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2024
FOR
DUNSTABLE AND DISTRICT CITIZENS ADVICE
BUREAU

Stoten Gillam Limited
Chartered Accountants
Alban House
99 High Street South
Dunstable
Bedfordshire
LU6 3SF

**DUNSTABLE AND DISTRICT CITIZENS ADVICE
BUREAU**

**CONTENTS OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024**

	Page
Report of the Trustees	1 to 2
Independent Examiner's Report	3
Statement of Financial Activities	4
Balance Sheet	5 to 6
Notes to the Financial Statements	7 to 12
Detailed Statement of Financial Activities	13 to 14

**DUNSTABLE AND DISTRICT CITIZENS ADVICE
BUREAU**

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

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

FINANCIAL REVIEW

Financial position

The company has continued to serve as the local Citizens Advice office for the people of Dunstable, Houghton Regis and surrounding areas.

Our main funding support for general advice continues to be Central Bedfordshire Council with additional support coming from Houghton Regis Town Council and charities including Wixamtree Trust and Luton & Beds Community Fund. Funding was also provided by National Citizens Advice on behalf of the government specifically to assist in introducing the Universal Credit benefit.

Total income in the year was higher than the previous year, mainly due to additional funding from Central Bedfordshire Council, The Trussell Trust and National Citizens Advice.

Total incoming resources in the year were £264,939 (2023 : £230,076).

Total resources expended in the year were £217,252 (2023 : £182,992).

The company made a surplus for the year of £47,687 (2023 : £47,084).

Reserves policy

The trustees consider that financial reserves should be held 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.

Total Reserves were £225,585 at 31st March 2024 (2023 £177,898). These are partly required as a source of contingency cover for operational costs between the twice yearly disbursements of our primary funding grant from Central Bedfordshire Council, but also to meet the board's aim of having reserves to cover at least six months' operations. In addition the reserves will cover unforeseen day-to-day operational costs, non-renewal of anticipated budgeted sources of income (e.g. grants) and planned spending on projects that continue to make it easier for clients to get the advice they seek.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is a company limited by guarantee as defined by the Companies Act 2006 and is controlled by its governing document, the memorandum and articles of association, which were updated and approved at the AGM on 25 September 2014.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

05408107 (England and Wales)

Registered Charity number

1110676

**DUNSTABLE AND DISTRICT CITIZENS ADVICE
BUREAU**

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

Registered office

The Dunstable Centre
Court Drive
Dunstable
Bedfordshire
LU5 4JD

Trustees

Mr M I Coulter Retired
Mr D R Hook Retired (resigned 23/5/2024)
Mr P J Syred Design Engineer
Mr J R Kane Retired
Ms S Thorne Retired
Mrs R Y Tsang Chartered Accountant (resigned 17/5/2024)
Mr A Whayman Civil Engineer (resigned 2/5/2023)
Mrs J Watson Headteacher
Mr W Morris Landlord
Mrs C Brennan (appointed 23/5/2024)

Independent Examiner

Mr Chris Trevor FCA
Stoten Gillam Limited
Chartered Accountants
Alban House
99 High Street South
Dunstable
Bedfordshire
LU6 3SF

Approved by order of the board of trustees on and signed on its behalf by:

.....
Mr M I Coulter - Trustee

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
DUNSTABLE AND DISTRICT CITIZENS ADVICE
BUREAU**

Independent examiner's report to the trustees of Dunstable and District Citizens Advice Bureau ('the Company')
I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 March 2024.

Responsibilities and basis of report

As the charity's 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 charity'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 your charity's gross income exceeded £250,000 your examiner must be a member of a listed body. I can confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants in England and Wales, which is one of the listed bodies.

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the 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.

Mr Chris Trevor FCA
The Institute of Chartered Accountants in England and Wales

Stoten Gillam Limited
Chartered Accountants
Alban House
99 High Street South
Dunstable
Bedfordshire
LU6 3SF

Date:

**DUNSTABLE AND DISTRICT CITIZENS ADVICE
BUREAU**

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

	Notes	Unrestricted funds £	Restricted fund £	2024 Total funds £	2023 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies		27,299	-	27,299	23,463
Charitable activities					
Charitable activities		181,857	50,260	232,117	203,667
Other trading activities	2	2,000	-	2,000	2,000
Investment income	3	3,523	-	3,523	946
Total		<u>214,679</u>	<u>50,260</u>	<u>264,939</u>	<u>230,076</u>
EXPENDITURE ON					
Charitable activities					
Charitable activities		<u>172,563</u>	<u>44,689</u>	<u>217,252</u>	<u>182,992</u>
NET INCOME		42,116	5,571	47,687	47,084
RECONCILIATION OF FUNDS					
Total funds brought forward		177,622	276	177,898	130,814
TOTAL FUNDS CARRIED FORWARD		<u><u>219,738</u></u>	<u><u>5,847</u></u>	<u><u>225,585</u></u>	<u><u>177,898</u></u>

The notes form part of these financial statements

**DUNSTABLE AND DISTRICT CITIZENS ADVICE
BUREAU**

**BALANCE SHEET
31 MARCH 2024**

	Notes	Unrestricted funds £	Restricted fund £	2024 Total funds £	2023 Total funds £
FIXED ASSETS					
Tangible assets	9	5,840	-	5,840	10,425
CURRENT ASSETS					
Debtors	10	164	-	164	-
Cash at bank and in hand		218,849	24,847	243,696	197,638
		<u>219,013</u>	<u>24,847</u>	<u>243,860</u>	197,638
CREDITORS					
Amounts falling due within one year	11	(5,115)	(19,000)	(24,115)	(30,165)
NET CURRENT ASSETS					
		<u>213,898</u>	<u>5,847</u>	<u>219,745</u>	<u>167,473</u>
TOTAL ASSETS LESS CURRENT LIABILITIES					
		<u>219,738</u>	<u>5,847</u>	<u>225,585</u>	177,898
NET ASSETS					
		<u>219,738</u>	<u>5,847</u>	<u>225,585</u>	<u>177,898</u>
FUNDS					
Unrestricted funds	12			219,738	177,622
Restricted funds				5,847	276
TOTAL FUNDS					
				<u>225,585</u>	<u>177,898</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2024.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2024 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

The notes form part of these financial statements

**DUNSTABLE AND DISTRICT CITIZENS ADVICE
BUREAU**

**BALANCE SHEET - continued
31 MARCH 2024**

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

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

.....
Mr M I Coulter - Trustee

The notes form part of these financial statements

**DUNSTABLE AND DISTRICT CITIZENS ADVICE
BUREAU**

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

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Grants offered subject to conditions which have not been met at the year end date are noted as a commitment but not accrued as expenditure.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

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

Taxation

The charity is exempt from corporation tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Hire purchase and leasing commitments

Rentals paid under operating leases are charged to the Statement of Financial Activities on a straight line basis over the period of the lease.

Pension costs and other post-retirement benefits

The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

Dilapidation reserve

There was no requirement for a dilapidation reserve for the year ended 31 March 2024. This will be kept under review going forward.

**DUNSTABLE AND DISTRICT CITIZENS ADVICE
BUREAU**

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2024**

2.	OTHER TRADING ACTIVITIES	2024	2023
		£	£
	External training	2,000	2,000
		<u> </u>	<u> </u>
3.	INVESTMENT INCOME	2024	2023
		£	£
	Deposit account interest	3,523	946
		<u> </u>	<u> </u>
4.	GRANTS PAYABLE	2024	2023
		£	£
	Charitable activities	-	35
		<u> </u>	<u> </u>

Monies were received by the charity to enable them to provide some assistance to individuals suffering fuel poverty.

5. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

	2024	2023
	£	£
Depreciation - owned assets	6,208	7,386
Other operating leases	12,634	12,472
	<u> </u>	<u> </u>

6. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2024 nor for the year ended 31 March 2023.

7. STAFF COSTS

The average monthly number of employees during the year was as follows:

	2024	2023
Average monthly staff	8	6
	<u> </u>	<u> </u>

No employees received emoluments in excess of £60,000.

**DUNSTABLE AND DISTRICT CITIZENS ADVICE
BUREAU**

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2024**

8. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds £	Restricted fund £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	23,463	-	23,463
Charitable activities			
Charitable activities	177,886	25,781	203,667
Other trading activities	2,000	-	2,000
Investment income	946	-	946
Total	<u>204,295</u>	<u>25,781</u>	<u>230,076</u>
EXPENDITURE ON			
Charitable activities			
Charitable activities	157,452	25,540	182,992
NET INCOME	46,843	241	47,084
RECONCILIATION OF FUNDS			
Total funds brought forward	130,779	35	130,814
TOTAL FUNDS CARRIED FORWARD	<u>177,622</u>	<u>276</u>	<u>177,898</u>

9. TANGIBLE FIXED ASSETS

	Fixtures and fittings £	Computer equipment £	Totals £
COST			
At 1 April 2023	25,409	20,606	46,015
Additions	117	1,506	1,623
At 31 March 2024	<u>25,526</u>	<u>22,112</u>	<u>47,638</u>
DEPRECIATION			
At 1 April 2023	18,040	17,550	35,590
Charge for year	4,109	2,099	6,208
At 31 March 2024	<u>22,149</u>	<u>19,649</u>	<u>41,798</u>
NET BOOK VALUE			
At 31 March 2024	<u>3,377</u>	<u>2,463</u>	<u>5,840</u>
At 31 March 2023	<u>7,369</u>	<u>3,056</u>	<u>10,425</u>

**DUNSTABLE AND DISTRICT CITIZENS ADVICE
BUREAU**

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2024**

10.	DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR		
		2024	2023
		£	£
	Prepayments and accrued income	164	-
		<u> </u>	<u> </u>
11.	CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR		
		2024	2023
		£	£
	Accruals and deferred income	24,115	30,165
		<u> </u>	<u> </u>
12.	MOVEMENT IN FUNDS		
		At 1/4/23	Net movement in funds
		£	£
	Unrestricted funds		At 31/3/24
	General fund	177,622	219,738
	Restricted funds		
	Restricted fund	276	5,847
	TOTAL FUNDS	<u>177,898</u>	<u>225,585</u>

Net movement in funds, included in the above are as follows:

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
General fund	214,679	(172,563)	42,116
Restricted funds			
Restricted fund	50,260	(44,689)	5,571
TOTAL FUNDS	<u>264,939</u>	<u>(217,252)</u>	<u>47,687</u>

**DUNSTABLE AND DISTRICT CITIZENS ADVICE
BUREAU**

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2024**

12. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1/4/22 £	Net movement in funds £	At 31/3/23 £
Unrestricted funds			
General fund	130,779	46,843	177,622
Restricted funds			
Restricted fund	35	241	276
TOTAL FUNDS	<u>130,814</u>	<u>47,084</u>	<u>177,898</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	204,295	(157,452)	46,843
Restricted funds			
Restricted fund	25,781	(25,540)	241
TOTAL FUNDS	<u>230,076</u>	<u>(182,992)</u>	<u>47,084</u>

A current year 12 months and prior year 12 months combined position is as follows:

	At 1/4/22 £	Net movement in funds £	At 31/3/24 £
Unrestricted funds			
General fund	130,779	88,959	219,738
Restricted funds			
Restricted fund	35	5,812	5,847
TOTAL FUNDS	<u>130,814</u>	<u>94,771</u>	<u>225,585</u>

**DUNSTABLE AND DISTRICT CITIZENS ADVICE
BUREAU**

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2024**

12. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	418,974	(330,015)	88,959
Restricted funds			
Restricted fund	76,041	(70,229)	5,812
TOTAL FUNDS	<u>495,015</u>	<u>(400,244)</u>	<u>94,771</u>

13. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 March 2024 nor for the year ended 31 March 2023.

**DUNSTABLE AND DISTRICT CITIZENS ADVICE
BUREAU**

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

	2024 £	2023 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	299	5,463
Other grants	27,000	18,000
	27,299	23,463
Other trading activities		
External training	2,000	2,000
Investment income		
Deposit account interest	3,523	946
Charitable activities		
Grants	232,117	203,667
Total incoming resources	264,939	230,076
EXPENDITURE		
Charitable activities		
Wages	169,595	139,182
Social security	7,879	6,074
Pensions	2,756	2,589
Grants to individuals	-	35
	180,230	147,880
Support costs		
Management		
Office rent	12,634	12,472
Insurance	789	643
Training, reference and information services	3,816	3,334
Telephone	4,023	2,829
Office supplies	3,784	3,554
Advertising	235	-
Other expenses	469	75
Travelling	1,017	234
Repairs and renewals	-	127
Subscriptions	311	365
Volunteer expenses	1,347	1,557
Uniforms	-	313
Accountancy fees	804	798
	29,229	26,301

This page does not form part of the statutory financial statements

**DUNSTABLE AND DISTRICT CITIZENS ADVICE
BUREAU**

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

	2024	2023
	£	£
Management		
Finance		
Bank charges	60	72
Other		
Depreciation of fixtures and fittings	4,109	4,055
Depreciation of computer equipment	2,099	3,332
	<hr/> 6,208	<hr/> 7,387
Governance costs		
AGM and Board meeting expenses	355	215
Independent examiners' fee	1,170	990
Legal fees	-	147
	<hr/> 1,525	<hr/> 1,352
Total resources expended	<hr/> 217,252	<hr/> 182,992
Net income	<hr/> 47,687 <hr/>	<hr/> 47,084 <hr/>

This page does not form part of the statutory financial statements

DUNSTABLE AND DISTRICT CITIZENS ADVICE BUREAU

England & Wales - Charity number 1110676

Accounts

REGISTERED COMPANY NUMBER: 05408107 (England and Wales)
REGISTERED CHARITY NUMBER: 1110676

**REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2023
FOR
DUNSTABLE AND DISTRICT CITIZENS ADVICE
BUREAU**

Stoten Gillam Limited
Chartered Accountants
Alban House
99 High Street South
Dunstable
Bedfordshire
LU6 3SF

**DUNSTABLE AND DISTRICT CITIZENS ADVICE
BUREAU**

**CONTENTS OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023**

	Page
Report of the Trustees	1 to 2
Independent Examiner's Report	3
Statement of Financial Activities	4
Balance Sheet	5 to 6
Notes to the Financial Statements	7 to 12
Detailed Statement of Financial Activities	13 to 14

**DUNSTABLE AND DISTRICT CITIZENS ADVICE
BUREAU**

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2023**

The trustees, who are also directors of the charity for the purposes of the Companies Act, present their report with the financial statements of the charity for the year ended 31 March 2023. In accordance with their governing documents, the trustees have adopted the provisions of the Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

FINANCIAL REVIEW

Financial position

The company has continued to serve as the local Citizens Advice office for the people of Dunstable, Houghton Regis and surrounding areas.

Our main funding support for general advice continues to be Central Bedfordshire Council with additional support coming from Houghton Regis Town Council and charities including Wixamtree Trust and Luton & Beds Community Fund. Funding was also provided by National Citizens Advice on behalf of the government specifically to assist in introducing the Universal Credit benefit.

Total income in the year was higher than the previous year, mainly due to additional funding from Central Bedfordshire Council, The Trussell Trust and National Citizens Advice.

Total incoming resources in the year were £230,076 (2022 : £178,298).

Total resources expended in the year were £182,992 (2022 : £183,979).

The company made a surplus for the year of £47,084 (2022 : Deficit £5,681).

Reserves policy

The trustees consider that financial reserves should be held 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.

Total Reserves were £177,898 at 31st March 2023 (2022 £130,814). These are partly required as a source of contingency cover for operational costs between the twice yearly disbursements of our primary funding grant from Central Bedfordshire Council, but also to meet the board's aim of having reserves to cover at least six months' operations. In addition the reserves will cover unforeseen day-to-day operational costs, non-renewal of anticipated budgeted sources of income (e.g. grants) and planned spending on projects that continue to make it easier for clients to get the advice they seek.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is a company limited by guarantee as defined by the Companies Act 2006 and is controlled by its governing document, the memorandum and articles of association, which were updated and approved at the AGM on 25 September 2014.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

05408107 (England and Wales)

Registered Charity number

1110676

**DUNSTABLE AND DISTRICT CITIZENS ADVICE
BUREAU**

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2023**

Registered office

The Dunstable Centre
Court Drive
Dunstable
Bedfordshire
LU5 4JD

Trustees

Mr M I Coulter Retired
Mr D R Hook Retired
Mr P J Syred Design Engineer
Mr J R Kane Retired
Ms S Thorne Retired
Miss V Harding Team Leader (resigned 29/4/2022)
Mrs R Y Tsang Chartered Accountant
Mr A Whyman Civil Engineer (resigned 2/5/2023)
Mrs J Watson Headteacher (appointed 2/12/2022)
Mr W Morris Landlord (appointed 2/12/2022)

Independent Examiner

Mr Chris Trevor
Stoten Gillam Limited
Chartered Accountants
Alban House
99 High Street South
Dunstable
Bedfordshire
LU6 3SF

Approved by order of the board of trustees on 3.8.2023 and signed on its behalf by:



.....
Mr M I Coulter - Trustee

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
DUNSTABLE AND DISTRICT CITIZENS ADVICE
BUREAU**

Independent examiner's report to the trustees of Dunstable and District Citizens Advice Bureau ('the Company')
I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 March 2023.

Responsibilities and basis of report

As the charity's 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 charity'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

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the 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.



Mr Chris Trevor

Stoten Gillam Limited
Chartered Accountants
Alban House
99 High Street South
Dunstable
Bedfordshire
LU6 3SF

Date: 4 August 2023

**DUNSTABLE AND DISTRICT CITIZENS ADVICE
BUREAU**

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

	Notes	Unrestricted funds £	Restricted fund £	2023 Total funds £	2022 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies		23,463	-	23,463	70,314
Charitable activities					
Charitable activities		177,886	25,781	203,667	107,928
Other trading activities	2	2,000	-	2,000	-
Investment income	3	946	-	946	56
Total		<u>204,295</u>	<u>25,781</u>	<u>230,076</u>	<u>178,298</u>
EXPENDITURE ON					
Charitable activities					
Charitable activities		<u>157,452</u>	<u>25,540</u>	<u>182,992</u>	<u>183,979</u>
NET INCOME/(EXPENDITURE)		46,843	241	47,084	(5,681)
RECONCILIATION OF FUNDS					
Total funds brought forward		<u>130,779</u>	<u>35</u>	<u>130,814</u>	<u>136,495</u>
TOTAL FUNDS CARRIED FORWARD		<u><u>177,622</u></u>	<u><u>276</u></u>	<u><u>177,898</u></u>	<u><u>130,814</u></u>

The notes form part of these financial statements

**DUNSTABLE AND DISTRICT CITIZENS ADVICE
BUREAU**

**BALANCE SHEET
31 MARCH 2023**

	Notes	Unrestricted funds £	Restricted fund £	2023 Total funds £	2022 Total funds £
FIXED ASSETS					
Tangible assets	9	10,425	-	10,425	16,612
CURRENT ASSETS					
Debtors	10	-	-	-	3,077
Cash at bank and in hand		180,428	17,210	197,638	123,785
		<u>180,428</u>	<u>17,210</u>	<u>197,638</u>	<u>126,862</u>
CREDITORS					
Amounts falling due within one year	11	(13,231)	(16,934)	(30,165)	(12,660)
NET CURRENT ASSETS					
		<u>167,197</u>	<u>276</u>	<u>167,473</u>	<u>114,202</u>
TOTAL ASSETS LESS CURRENT LIABILITIES					
		<u>177,622</u>	<u>276</u>	<u>177,898</u>	<u>130,814</u>
NET ASSETS					
		<u><u>177,622</u></u>	<u><u>276</u></u>	<u><u>177,898</u></u>	<u><u>130,814</u></u>
FUNDS					
Unrestricted funds	12			177,622	130,779
Restricted funds				276	35
TOTAL FUNDS					
				<u><u>177,898</u></u>	<u><u>130,814</u></u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2023.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2023 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

The notes form part of these financial statements

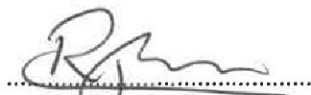
**DUNSTABLE AND DISTRICT CITIZENS ADVICE
BUREAU**

**BALANCE SHEET - continued
31 MARCH 2023**

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

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


.....
Mr M I Coulter - Trustee


.....
Mrs R V Tsang - Trustee

The notes form part of these financial statements

**DUNSTABLE AND DISTRICT CITIZENS ADVICE
BUREAU**

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

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Grants offered subject to conditions which have not been met at the year end date are noted as a commitment but not accrued as expenditure.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

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

Taxation

The charity is exempt from corporation tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Hire purchase and leasing commitments

Rentals paid under operating leases are charged to the Statement of Financial Activities on a straight line basis over the period of the lease.

Pension costs and other post-retirement benefits

The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

Dilapidation reserve

There was no requirement for a dilapidation reserve for the year ended 31 March 2023. This will be kept under review going forward.

**DUNSTABLE AND DISTRICT CITIZENS ADVICE
BUREAU**

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2023**

2.	OTHER TRADING ACTIVITIES	2023	2022
		£	£
	External training	<u>2,000</u>	<u>-</u>
3.	INVESTMENT INCOME	2023	2022
		£	£
	Deposit account interest	<u>946</u>	<u>56</u>
4.	GRANTS PAYABLE	2023	2022
		£	£
	Charitable activities	<u>35</u>	<u>4,215</u>

Monies were received by the charity to enable them to provide some assistance to individuals suffering fuel poverty.

5. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

	2023	2022
	£	£
Depreciation - owned assets	7,386	9,826
Other operating leases	<u>12,472</u>	<u>13,510</u>

6. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2023 nor for the year ended 31 March 2022.

7. STAFF COSTS

The average monthly number of employees during the year was as follows:

	2023	2022
	6	6
Average monthly staff	<u>6</u>	<u>6</u>

No employees received emoluments in excess of £60,000.

**DUNSTABLE AND DISTRICT CITIZENS ADVICE
BUREAU**

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2023**

8. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES	Unrestricted funds £	Restricted fund £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	69,915	399	70,314
Charitable activities			
Charitable activities	103,678	4,250	107,928
Investment income	56	-	56
Total	<u>173,649</u>	<u>4,649</u>	<u>178,298</u>
EXPENDITURE ON			
Charitable activities			
Charitable activities	<u>179,365</u>	<u>4,614</u>	<u>183,979</u>
NET INCOME/(EXPENDITURE)	(5,716)	35	(5,681)
RECONCILIATION OF FUNDS			
Total funds brought forward	136,495	-	136,495
TOTAL FUNDS CARRIED FORWARD	<u>130,779</u>	<u>35</u>	<u>130,814</u>
9. TANGIBLE FIXED ASSETS			
	Fixtures and fittings £	Computer equipment £	Totals £
COST			
At 1 April 2022	25,409	19,407	44,816
Additions	-	1,199	1,199
At 31 March 2023	<u>25,409</u>	<u>20,606</u>	<u>46,015</u>
DEPRECIATION			
At 1 April 2022	13,985	14,219	28,204
Charge for year	4,055	3,331	7,386
At 31 March 2023	<u>18,040</u>	<u>17,550</u>	<u>35,590</u>
NET BOOK VALUE			
At 31 March 2023	<u>7,369</u>	<u>3,056</u>	<u>10,425</u>
At 31 March 2022	<u>11,424</u>	<u>5,188</u>	<u>16,612</u>

**DUNSTABLE AND DISTRICT CITIZENS ADVICE
BUREAU**

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2023**

10.	DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR	2023	2022
		£	£
	Prepayments and accrued income	-	3,077
		<u> </u>	<u> </u>

11.	CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR	2023	2022
		£	£
	Accruals and deferred income	30,165	12,660
		<u> </u>	<u> </u>

12.	MOVEMENT IN FUNDS		
		Net movement in funds	At
	At 1/4/22	£	31/3/23
	£	£	£
	Unrestricted funds		
	General fund	130,779	46,843
	Restricted funds		
	Restricted fund	35	241
		<u> </u>	<u> </u>
	TOTAL FUNDS	130,814	47,084
		<u> </u>	<u> </u>

Net movement in funds, included in the above are as follows:

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
General fund	204,295	(157,452)	46,843
Restricted funds			
Restricted fund	25,781	(25,540)	241
	<u> </u>	<u> </u>	<u> </u>
TOTAL FUNDS	230,076	(182,992)	47,084
	<u> </u>	<u> </u>	<u> </u>

**DUNSTABLE AND DISTRICT CITIZENS ADVICE
BUREAU**

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2023**

12. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1/4/21 £	Net movement in funds £	At 31/3/22 £
Unrestricted funds			
General fund	136,495	(5,716)	130,779
Restricted funds			
Restricted fund	-	35	35
TOTAL FUNDS	<u>136,495</u>	<u>(5,681)</u>	<u>130,814</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	173,649	(179,365)	(5,716)
Restricted funds			
Restricted fund	4,649	(4,614)	35
TOTAL FUNDS	<u>178,298</u>	<u>(183,979)</u>	<u>(5,681)</u>

A current year 12 months and prior year 12 months combined position is as follows:

	At 1/4/21 £	Net movement in funds £	At 31/3/23 £
Unrestricted funds			
General fund	136,495	41,127	177,622
Restricted funds			
Restricted fund	-	276	276
TOTAL FUNDS	<u>136,495</u>	<u>41,403</u>	<u>177,898</u>

**DUNSTABLE AND DISTRICT CITIZENS ADVICE
BUREAU**

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2023**

12. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	377,944	(336,817)	41,127
Restricted funds			
Restricted fund	30,430	(30,154)	276
TOTAL FUNDS	<u>408,374</u>	<u>(366,971)</u>	<u>41,403</u>

13. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 March 2023 nor for the year ended 31 March 2022.

**DUNSTABLE AND DISTRICT CITIZENS ADVICE
BUREAU**

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

	2023 £	2022 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	5,463	797
Other grants	18,000	69,517
	<u>23,463</u>	<u>70,314</u>
Other trading activities		
External training	2,000	-
Investment income		
Deposit account interest	946	56
Charitable activities		
Grants	203,667	107,928
	<u>230,076</u>	<u>178,298</u>
Total incoming resources	230,076	178,298
EXPENDITURE		
Charitable activities		
Wages	139,182	131,469
Social security	6,074	6,185
Pensions	2,589	2,625
Grants to individuals	35	4,215
	<u>147,880</u>	<u>144,494</u>
Support costs		
Management		
Office rent	12,472	13,510
Insurance	643	604
Training, reference and information services	3,334	3,529
Telephone	2,829	2,754
Office supplies	3,554	4,189
Advertising	-	223
Other expenses	75	162
Travelling	234	235
Repairs and renewals	127	-
Subscriptions	365	497
Volunteer expenses	1,557	1,350
Uniforms	313	-
Accountancy fees	798	739
	<u>26,301</u>	<u>27,792</u>

This page does not form part of the statutory financial statements

**DUNSTABLE AND DISTRICT CITIZENS ADVICE
BUREAU**

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

	2023 £	2022 £
Management		
Finance		
Bank charges	72	96
Interest on PAYE	-	5
	<u>72</u>	<u>101</u>
Other		
Depreciation of fixtures and fittings	4,055	4,505
Depreciation of computer equipment	3,332	5,320
	<u>7,387</u>	<u>9,825</u>
Governance costs		
AGM and Board meeting expenses	215	879
Independent examiners' fee	990	888
Legal fees	147	-
	<u>1,352</u>	<u>1,767</u>
Total resources expended	<u>182,992</u>	<u>183,979</u>
Net income/(expenditure)	<u>47,084</u>	<u>(5,681)</u>

This page does not form part of the statutory financial statements

DUNSTABLE AND DISTRICT CITIZENS ADVICE BUREAU

England & Wales - Charity number 1110676

Accounts

REGISTERED COMPANY NUMBER: 05408107 (England and Wales)
REGISTERED CHARITY NUMBER: 1110676

**REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2022
FOR
DUNSTABLE AND DISTRICT CITIZENS ADVICE
BUREAU**

Stoten Gillam Limited
Chartered Accountants
Alban House
99 High Street South
Dunstable
Bedfordshire
LU6 3SF

**DUNSTABLE AND DISTRICT CITIZENS ADVICE
BUREAU**

**CONTENTS OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2022**

	Page
Report of the Trustees	1 to 2
Independent Examiner's Report	3
Statement of Financial Activities	4
Balance Sheet	5 to 6
Notes to the Financial Statements	7 to 12
Detailed Statement of Financial Activities	13 to 14

**DUNSTABLE AND DISTRICT CITIZENS ADVICE
BUREAU**

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2022**

The trustees, who are also directors of the charity for the purposes of the Companies Act, present their report with the financial statements of the charity for the year ended 31 March 2022. In accordance with their governing documents, the trustees have adopted the provisions of the Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

FINANCIAL REVIEW

Financial position

The company has continued to serve as the local Citizens Advice office for the people of Dunstable, Houghton Regis and surrounding areas.

Our main funding support for general advice continues to be Central Bedfordshire Council with additional support coming from Houghton Regis Town Council and charities including Wixamtree Trust and Luton & Beds Community Fund. Funding was also provided by National Citizens Advice on behalf of the government specifically to assist with the Universal Credit benefit.

The £5,681 deficit for the year is smaller than budgeted due to the loss of staff and the ability of existing staff to cover. However, as previously discussed, this is not a sustainable model. Hence the 3-year budget including provisions for an additional part-time supervisor.

Total incoming resources in the year were £178,298 (2021 : £182,553).

Total resources expended in the year were £183,979 (2021 : £176,420).

The company made a deficit for the year of £5,681 (2021 : Surplus £6,133).

Reserves policy

The trustees consider that financial reserves should be held 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.

Total Reserves were £130,814 at 31st March 2022 (2021 £136,495). These are partly required as a source of contingency cover for operational costs between the twice yearly disbursements of our primary funding grant from Central Bedfordshire Council, but also to meet the board's aim of having reserves to cover at least six months' operations. In addition the reserves will cover unforeseen day-to-day operational costs, non-renewal of anticipated budgeted sources of income (e.g. grants) and planned spending on projects that continue to make it easier for clients to get the advice they seek.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is a company limited by guarantee as defined by the Companies Act 2006 and is controlled by its governing document, the memorandum and articles of association, which were updated and approved at the AGM on 25 September 2014.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

05408107 (England and Wales)

Registered Charity number

1110676

DUNSTABLE AND DISTRICT CITIZENS ADVICE
BUREAU

REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2022

Registered office

The Dunstable Centre
Court Drive
Dunstable
Bedfordshire
LU5 4JD

Trustees

Mr M I Coulter Retired
Mrs M G Fowler Retired (resigned 4/9/2021)
Mr D R Hook Retired
Mr P J Syred Design Engineer
Mr J R Kane Retired
Ms S Thorne Retired (appointed 16/9/2021)
Miss V Harding Team Leader (appointed 16/9/2021) (resigned 29/4/2022)
Mrs R Y Tsang Chartered Accountant (appointed 16/9/2021)
Mr A Whayman Civil Engineer (appointed 6/1/2022)

Independent Examiner

Mr Chris Trevor
Stoten Gillam Limited
Chartered Accountants
Alban House
99 High Street South
Dunstable
Bedfordshire
LU6 3SF

Approved by order of the board of trustees on 10 AUGUST 2022 and signed on its behalf by:


.....

Mr M I Coulter - Trustee

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
DUNSTABLE AND DISTRICT CITIZENS ADVICE
BUREAU**

Independent examiner's report to the trustees of Dunstable and District Citizens Advice Bureau ('the Company')
I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 March 2022.

Responsibilities and basis of report

As the charity's 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 charity'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

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the 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.



Mr Chris Trevor
Stoten Gillam Limited
Chartered Accountants
Alban House
99 High Street South
Dunstable
Bedfordshire
LU6 3SF

Date:10/08/2022

**DUNSTABLE AND DISTRICT CITIZENS ADVICE
BUREAU**

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

	Notes	Unrestricted funds £	Restricted fund £	2022 Total funds £	2021 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies		69,915	399	70,314	89,632
Charitable activities					
Charitable activities		103,678	4,250	107,928	92,605
Investment income	2	56	-	56	316
Total		173,649	4,649	178,298	182,553
EXPENDITURE ON					
Charitable activities					
Charitable activities		179,365	4,614	183,979	176,420
NET INCOME/(EXPENDITURE)		(5,716)	35	(5,681)	6,133
RECONCILIATION OF FUNDS					
Total funds brought forward		136,495	-	136,495	130,362
TOTAL FUNDS CARRIED FORWARD		130,779	35	130,814	136,495

The notes form part of these financial statements

**DUNSTABLE AND DISTRICT CITIZENS ADVICE
BUREAU**

**BALANCE SHEET
31 MARCH 2022**

	Notes	Unrestricted funds £	Restricted fund £	2022 Total funds £	2021 Total funds £
FIXED ASSETS					
Tangible assets	8	16,612	-	16,612	23,774
CURRENT ASSETS					
Debtors	9	3,077	-	3,077	3,252
Cash at bank and in hand		123,750	35	123,785	120,684
		<u>126,827</u>	<u>35</u>	<u>126,862</u>	<u>123,936</u>
CREDITORS					
Amounts falling due within one year	10	(12,660)	-	(12,660)	(11,215)
NET CURRENT ASSETS		<u>114,167</u>	<u>35</u>	<u>114,202</u>	<u>112,721</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>130,779</u>	<u>35</u>	<u>130,814</u>	<u>136,495</u>
NET ASSETS		<u>130,779</u>	<u>35</u>	<u>130,814</u>	<u>136,495</u>
FUNDS					
Unrestricted funds	11			130,779	136,495
Restricted funds				35	-
TOTAL FUNDS				<u>130,814</u>	<u>136,495</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2022.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2022 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.


The notes form part of these financial statements

DUNSTABLE AND DISTRICT CITIZENS ADVICE
BUREAU

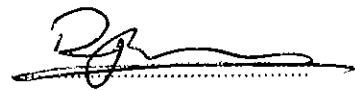
BALANCE SHEET - continued
31 MARCH 2022

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

The financial statements were approved by the Board of Trustees and authorised for issue on 10 August 2022 and were signed on its behalf by:



Mr M I Coulter - Trustee



Mrs R Y Tsang - Trustee

The notes form part of these financial statements

**DUNSTABLE AND DISTRICT CITIZENS ADVICE
BUREAU**

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

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Grants offered subject to conditions which have not been met at the year end date are noted as a commitment but not accrued as expenditure.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

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

Taxation

The charity is exempt from corporation tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Hire purchase and leasing commitments

Rentals paid under operating leases are charged to the Statement of Financial Activities on a straight line basis over the period of the lease.

Pension costs and other post-retirement benefits

The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

Dilapidation reserve

There was no requirement for a dilapidation reserve for the year ended 31 March 2022. This will be kept under review going forward.

**DUNSTABLE AND DISTRICT CITIZENS ADVICE
BUREAU**

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2022**

2. INVESTMENT INCOME	2022	2021
	£	£
Deposit account interest	<u>56</u>	<u>316</u>

3. GRANTS PAYABLE	2022	2021
	£	£
Charitable activities	<u>4,215</u>	<u>-</u>

Monies were received by the charity to enable them to provide some assistance to individuals suffering fuel poverty.

4. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

	2022	2021
	£	£
Depreciation - owned assets	9,826	8,951
Other operating leases	<u>13,510</u>	<u>16,346</u>

5. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2022 nor for the year ended 31 March 2021.

6. STAFF COSTS

The average monthly number of employees during the year was as follows:

	2022	2021
Average monthly staff	<u>6</u>	<u>8</u>

No employees received emoluments in excess of £60,000.

**DUNSTABLE AND DISTRICT CITIZENS ADVICE
BUREAU**

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2022**

7. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds £	Restricted fund £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	89,632	-	89,632
Charitable activities			
Charitable activities	92,605	-	92,605
Investment income	316	-	316
Total	182,553	-	182,553
EXPENDITURE ON			
Charitable activities			
Charitable activities	176,420	-	176,420
NET INCOME	6,133	-	6,133
RECONCILIATION OF FUNDS			
Total funds brought forward	130,362	-	130,362
TOTAL FUNDS CARRIED FORWARD	136,495	-	136,495

8. TANGIBLE FIXED ASSETS

	Fixtures and fittings £	Computer equipment £	Totals £
COST			
At 1 April 2021	25,090	17,062	42,152
Additions	319	2,345	2,664
At 31 March 2022	25,409	19,407	44,816
DEPRECIATION			
At 1 April 2021	9,479	8,899	18,378
Charge for year	4,506	5,320	9,826
At 31 March 2022	13,985	14,219	28,204
NET BOOK VALUE			
At 31 March 2022	11,424	5,188	16,612
At 31 March 2021	15,611	8,163	23,774

**DUNSTABLE AND DISTRICT CITIZENS ADVICE
BUREAU**

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2022**

9.	DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR	2022	2021
		£	£
	Prepayments and accrued income	<u>3,077</u>	<u>3,252</u>
10.	CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR	2022	2021
		£	£
	Accruals and deferred income	<u>12,660</u>	<u>11,215</u>
11.	MOVEMENT IN FUNDS		
		At 1/4/21	Net movement in funds
		£	£
	Unrestricted funds		At 31/3/22
	General fund	136,495	(5,716)
			<u>130,779</u>
	Restricted funds		
	Restricted fund	-	35
			<u>35</u>
	TOTAL FUNDS	<u>136,495</u>	<u>(5,681)</u>
			<u>130,814</u>
	Net movement in funds, included in the above are as follows:		
		Incoming resources	Resources expended
		£	£
	Unrestricted funds		Movement in funds
	General fund	173,649	(179,365)
			<u>(5,716)</u>
	Restricted funds		
	Restricted fund	4,649	(4,614)
			<u>35</u>
	TOTAL FUNDS	<u>178,298</u>	<u>(183,979)</u>
			<u>(5,681)</u>

**DUNSTABLE AND DISTRICT CITIZENS ADVICE
BUREAU**

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2022**

11. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1/4/20 £	Net movement in funds £	At 31/3/21 £
Unrestricted funds			
General fund	130,362	6,133	136,495
TOTAL FUNDS	<u>130,362</u>	<u>6,133</u>	<u>136,495</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	182,553	(176,420)	6,133
TOTAL FUNDS	<u>182,553</u>	<u>(176,420)</u>	<u>6,133</u>

A current year 12 months and prior year 12 months combined position is as follows:

	At 1/4/20 £	Net movement in funds £	At 31/3/22 £
Unrestricted funds			
General fund	130,362	417	130,779
Restricted funds			
Restricted fund	-	35	35
TOTAL FUNDS	<u>130,362</u>	<u>452</u>	<u>130,814</u>

**DUNSTABLE AND DISTRICT CITIZENS ADVICE
BUREAU**

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2022**

11. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	356,202	(355,785)	417
Restricted funds			
Restricted fund	4,649	(4,614)	35
TOTAL FUNDS	<u>360,851</u>	<u>(360,399)</u>	<u>452</u>

12. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 March 2022 nor for the year ended 31 March 2021.

**DUNSTABLE AND DISTRICT CITIZENS ADVICE
BUREAU**

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

	2022	2021
	£	£
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	797	1,875
Other grants	69,517	87,757
	70,314	89,632
Investment income		
Deposit account interest	56	316
Charitable activities		
Grants	107,928	92,605
Total incoming resources	178,298	182,553
EXPENDITURE		
Charitable activities		
Wages	131,469	128,114
Social security	6,185	5,403
Pensions	2,625	2,408
Grants to individuals	4,215	-
	144,494	135,925
Support costs		
Management		
Office rent	13,510	16,346
Insurance	604	1,766
Training, reference and information services	3,529	2,318
Telephone	2,754	3,290
Office supplies	4,189	3,247
Advertising	223	160
Other expenses	162	622
Travelling	235	411
Subscriptions	497	479
Volunteer expenses	1,350	723
Accountancy fees	739	713
	27,792	30,075
Finance		
Bank charges	96	69
Carried forward	96	69

This page does not form part of the statutory financial statements

**DUNSTABLE AND DISTRICT CITIZENS ADVICE
BUREAU**

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

	2022 £	2021 £
Finance		
Brought forward	96	69
Interest on PAYE	5	-
	<u>101</u>	<u>69</u>
Other		
Depreciation of fixtures and fittings	4,505	4,589
Depreciation of computer equipment	5,320	4,362
	<u>9,825</u>	<u>8,951</u>
Governance costs		
AGM and Board meeting expenses	879	480
Independent examiners' fee	888	920
	<u>1,767</u>	<u>1,400</u>
Total resources expended	<u>183,979</u>	<u>176,420</u>
Net (expenditure)/income	<u>(5,681)</u>	<u>6,133</u>

This page does not form part of the statutory financial statements

DUNSTABLE AND DISTRICT CITIZENS ADVICE BUREAU

England & Wales - Charity number 1110676

Accounts

REGISTERED COMPANY NUMBER: 05408107 (England and Wales)
REGISTERED CHARITY NUMBER: 1110676

**REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2021
FOR
DUNSTABLE AND DISTRICT CITIZENS ADVICE
BUREAU**

Stoten Gillam Limited
Chartered Accountants
Alban House
99 High Street South
Dunstable
Bedfordshire
LU6 3SF

**DUNSTABLE AND DISTRICT CITIZENS ADVICE
BUREAU**

**CONTENTS OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2021**

	Page
Report of the Trustees	1 to 2
Independent Examiner's Report	3
Statement of Financial Activities	4
Balance Sheet	5 to 6
Notes to the Financial Statements	7 to 12
Detailed Statement of Financial Activities	13 to 14

**DUNSTABLE AND DISTRICT CITIZENS ADVICE
BUREAU**

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2021**

The trustees, who are also directors of the charity for the purposes of the Companies Act, present their report with the financial statements of the charity for the year ended 31 March 2021. In accordance with their governing documents, the trustees have adopted the provisions of the Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

FINANCIAL REVIEW

Financial position

The company has continued to serve as the local Citizens Advice office for the people of Dunstable, Houghton Regis and surrounding areas.

Our main funding support for general advice continues to be Central Bedfordshire Council with additional support coming from Houghton Regis Town Council and charities including Wixamtree Trust and Luton & Beds Community Fund. Total income in the year was higher than the previous year, mainly due to the increased grant income from The Wixamtree Trust for family and social welfare support in the community.

The pandemic led to a reduced number of volunteers but the greater than budgeted income enabled some staff hours to be increased and the recruitment of additional staff members to support the Foodbank project.

Total incoming resources in the year were £182,553 (2020 £170,629).

Total resources expended in the year were £176,420 (2020 £161,669).

The company made a surplus for the year of £6,133 (2020 Surplus £8,960).

Reserves policy

The trustees consider that financial reserves should be held 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.

Total Reserves were £136,495 at 31st March 2021 (2020 £130,362). These are partly required as a source of contingency cover for operational costs between the twice yearly disbursements of our primary funding grant from Central Bedfordshire Council, but also to meet the board's aim of having reserves to cover at least six months' operations. In addition the reserves will cover unforeseen day-to-day operational costs, non-renewal of anticipated budgeted sources of income (e.g. grants) and planned spending on projects that continue to make it easier for clients to get the advice they seek.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, the memorandum and articles of association, which were updated and approved at the AGM on 25 September 2014, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

05408107 (England and Wales)

Registered Charity number

1110676

**DUNSTABLE AND DISTRICT CITIZENS ADVICE
BUREAU**

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2021**

Registered office

The Dunstable Centre
Court Drive
Dunstable
Bedfordshire
LU5 4JD

Trustees

Mrs C M Gresham Retired (resigned 7/5/2020)
Mr M I Coulter Retired
Mr C J Nevard Chartered Accountant (resigned 10/12/2020)
Mrs M G Fowler Retired
Mrs A W Harris Semi-Retired (resigned 31/3/2021)
Mr D J Hornby Retired (resigned 31/3/2021)
Mr D R Hook Retired
Mr P J Syred Design Engineer (appointed 7/5/2020)
Mr J R Kane Retired (appointed 10/12/2020)

Independent Examiner

Mr Chris Trevor
Stoten Gillam Limited
Chartered Accountants
Alban House
99 High Street South
Dunstable
Bedfordshire
LU6 3SF

Approved by order of the board of trustees on 29/6/2021 and signed on its behalf by:

Ioan Coulter,

.....
Mr M I Coulter - Trustee

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
DUNSTABLE AND DISTRICT CITIZENS ADVICE
BUREAU**

Independent examiner's report to the trustees of Dunstable and District Citizens Advice Bureau ('the Company')

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

Responsibilities and basis of report

As the charity's 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').

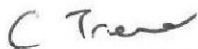
Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). 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

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the 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.



Mr Chris Trevor
Stoten Gillam Limited
Chartered Accountants
Alban House
99 High Street South
Dunstable
Bedfordshire
LU6 3SF

Date:29 June 2021.....

**DUNSTABLE AND DISTRICT CITIZENS ADVICE
BUREAU**

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

	Notes	2021 Unrestricted funds £	2020 Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies		89,632	66,318
Charitable activities			
Charitable activities		92,605	103,135
Other trading activities	2	-	637
Investment income	3	316	539
Total		182,553	170,629
EXPENDITURE ON			
Raising funds		-	125
Charitable activities			
Charitable activities		168,609	153,867
Other		7,811	7,677
Total		176,420	161,669
NET INCOME		6,133	8,960
RECONCILIATION OF FUNDS			
Total funds brought forward		130,362	121,402
TOTAL FUNDS CARRIED FORWARD		136,495	130,362

The notes form part of these financial statements

**DUNSTABLE AND DISTRICT CITIZENS ADVICE
BUREAU**

**BALANCE SHEET
31 MARCH 2021**

	Notes	2021 Unrestricted funds £	2020 Total funds £
FIXED ASSETS			
Tangible assets	8	23,774	27,557
CURRENT ASSETS			
Debtors	9	3,252	-
Cash at bank and in hand		120,684	106,802
		<u>123,936</u>	<u>106,802</u>
CREDITORS			
Amounts falling due within one year	10	(11,215)	(3,997)
		<u>112,721</u>	<u>102,805</u>
NET CURRENT ASSETS			
		<u>136,495</u>	<u>130,362</u>
TOTAL ASSETS LESS CURRENT LIABILITIES			
		<u>136,495</u>	<u>130,362</u>
NET ASSETS			
		<u>136,495</u>	<u>130,362</u>
FUNDS			
Unrestricted funds	11	136,495	130,362
		<u>136,495</u>	<u>130,362</u>
TOTAL FUNDS			
		<u>136,495</u>	<u>130,362</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2021.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2021 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

The notes form part of these financial statements

**DUNSTABLE AND DISTRICT CITIZENS ADVICE
BUREAU**

**BALANCE SHEET - continued
31 MARCH 2021**

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

The financial statements were approved by the Board of Trustees and authorised for issue on 29/6/2021 and were signed on its behalf by:

MI Coulter.

.....
Mr M I Coulter - Trustee

The notes form part of these financial statements

**DUNSTABLE AND DISTRICT CITIZENS ADVICE
BUREAU**

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

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

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

Taxation

The charity is exempt from corporation tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Hire purchase and leasing commitments

Rentals paid under operating leases are charged to the Statement of Financial Activities on a straight line basis over the period of the lease.

Pension costs and other post-retirement benefits

The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

Dilapidation reserve

There was no requirement for a dilapidation reserve for the year ended 31 March 2021. This will be kept under review going forward.

**DUNSTABLE AND DISTRICT CITIZENS ADVICE
BUREAU**

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2021**

2. OTHER TRADING ACTIVITIES

	2021	2020
	£	£
Fundraising events	-	637
	<u> </u>	<u> </u>

3. INVESTMENT INCOME

	2021	2020
	£	£
Deposit account interest	316	539
	<u> </u>	<u> </u>

4. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

	2021	2020
	£	£
Depreciation - owned assets	8,951	4,676
Other operating leases	16,346	12,388
Deficit on disposal of fixed assets	-	1,271
	<u> </u>	<u> </u>

5. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2021 nor for the year ended 31 March 2020.

Trustees' expenses

During the year travelling costs amounting to £nil (2020: £135) were paid to trustees.

6. STAFF COSTS

The average monthly number of employees during the year was as follows:

	2021	2020
Average monthly staff	8	6
	<u> </u>	<u> </u>

No employees received emoluments in excess of £60,000.

**DUNSTABLE AND DISTRICT CITIZENS ADVICE
BUREAU**

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2021**

7. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds £
INCOME AND ENDOWMENTS FROM	
Donations and legacies	66,318
Charitable activities	
Charitable activities	103,135
Other trading activities	637
Investment income	539
Total	170,629
EXPENDITURE ON	
Raising funds	125
Charitable activities	
Charitable activities	153,867
Other	7,677
Total	161,669
NET INCOME	8,960
RECONCILIATION OF FUNDS	
Total funds brought forward	121,402
TOTAL FUNDS CARRIED FORWARD	130,362

**DUNSTABLE AND DISTRICT CITIZENS ADVICE
BUREAU**

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2021**

8. TANGIBLE FIXED ASSETS

	Fixtures and fittings £	Computer equipment £	Totals £
COST			
At 1 April 2020	24,334	12,650	36,984
Additions	756	4,412	5,168
At 31 March 2021	<u>25,090</u>	<u>17,062</u>	<u>42,152</u>
DEPRECIATION			
At 1 April 2020	4,890	4,537	9,427
Charge for year	4,589	4,362	8,951
At 31 March 2021	<u>9,479</u>	<u>8,899</u>	<u>18,378</u>
NET BOOK VALUE			
At 31 March 2021	<u>15,611</u>	<u>8,163</u>	<u>23,774</u>
At 31 March 2020	<u>19,444</u>	<u>8,113</u>	<u>27,557</u>

9. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2021 £	2020 £
Prepayments and accrued income	<u>3,252</u>	<u>-</u>

10. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2021 £	2020 £
Accruals and deferred income	<u>11,215</u>	<u>3,997</u>

11. MOVEMENT IN FUNDS

	At 1/4/20 £	Net movement in funds £	At 31/3/21 £
Unrestricted funds			
General fund	130,362	6,133	136,495
TOTAL FUNDS	<u>130,362</u>	<u>6,133</u>	<u>136,495</u>

**DUNSTABLE AND DISTRICT CITIZENS ADVICE
BUREAU**

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2021**

11. MOVEMENT IN FUNDS - continued

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	182,553	(176,420)	6,133
TOTAL FUNDS	<u>182,553</u>	<u>(176,420)</u>	<u>6,133</u>

Comparatives for movement in funds

	At 1/4/19 £	Net movement in funds £	Transfers between funds £	At 31/3/20 £
Unrestricted funds				
General fund	117,402	10,960	2,000	130,362
Dilapidation reserve	4,000	(2,000)	(2,000)	-
	<u>121,402</u>	<u>8,960</u>	<u>-</u>	<u>130,362</u>
TOTAL FUNDS	<u>121,402</u>	<u>8,960</u>	<u>-</u>	<u>130,362</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	170,629	(159,669)	10,960
Dilapidation reserve	-	(2,000)	(2,000)
	<u>170,629</u>	<u>(161,669)</u>	<u>8,960</u>
TOTAL FUNDS	<u>170,629</u>	<u>(161,669)</u>	<u>8,960</u>

**DUNSTABLE AND DISTRICT CITIZENS ADVICE
BUREAU**

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2021**

11. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined position is as follows:

	At 1/4/19 £	Net movement in funds £	Transfers between funds £	At 31/3/21 £
Unrestricted funds				
General fund	117,402	17,093	2,000	136,495
Dilapidation reserve	4,000	(2,000)	(2,000)	-
	<u>121,402</u>	<u>15,093</u>	<u>-</u>	<u>136,495</u>
TOTAL FUNDS	<u>121,402</u>	<u>15,093</u>	<u>-</u>	<u>136,495</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	353,182	(336,089)	17,093
Dilapidation reserve	-	(2,000)	(2,000)
	<u>353,182</u>	<u>(338,089)</u>	<u>15,093</u>
TOTAL FUNDS	<u>353,182</u>	<u>(338,089)</u>	<u>15,093</u>

12. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 March 2021 nor for the year ended 31 March 2020.

**DUNSTABLE AND DISTRICT CITIZENS ADVICE
BUREAU**

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

	2021 £	2020 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	1,875	1,262
Other grants	87,757	65,056
	<u>89,632</u>	<u>66,318</u>
Other trading activities		
Fundraising events	-	637
Investment income		
Deposit account interest	316	539
Charitable activities		
Grants	92,605	103,135
Total incoming resources	<u>182,553</u>	<u>170,629</u>
EXPENDITURE		
Raising donations and legacies		
Fundraising costs	-	125
Charitable activities		
Wages	128,114	111,674
Other		
Social security	5,403	5,445
Pensions	2,408	2,232
	<u>7,811</u>	<u>7,677</u>
Support costs		
Management		
Office rent	16,346	12,388
Insurance	1,766	1,428
Training, reference and information services	2,318	2,425
Telephone	3,290	4,558
Office supplies	3,247	4,221
Carried forward	26,967	25,020

This page does not form part of the statutory financial statements

**DUNSTABLE AND DISTRICT CITIZENS ADVICE
BUREAU**

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

	2021 £	2020 £
Management		
Brought forward	26,967	25,020
Advertising	160	-
Other expenses	622	925
Travelling	411	2,389
Office service charges	-	1,928
Repairs and renewals	-	2,062
Subscriptions	479	276
Volunteer expenses	723	771
Accountancy fees	713	810
	<u>30,075</u>	<u>34,181</u>
Finance		
Bank charges	69	60
Other		
Depreciation of fixtures and fittings	4,589	1,595
Depreciation of computer equipment	4,362	3,081
Loss on disposal of tangible fixed assets	-	1,271
	<u>8,951</u>	<u>5,947</u>
Governance costs		
AGM and Board meeting expenses	480	980
Trustees travel expenses	-	135
Independent examiners' fee	920	890
	<u>1,400</u>	<u>2,005</u>
Total resources expended	<u>176,420</u>	<u>161,669</u>
Net income	<u>6,133</u>	<u>8,960</u>

This page does not form part of the statutory financial statements