

**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**

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FOR THE YEAR ENDED 31 MARCH 2023**

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**DUNSTABLE AND DISTRICT CITIZENS ADVICE  
BUREAU**

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

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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**

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**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 Whayman 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**

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

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 £
<b>FIXED ASSETS</b>					
Tangible assets	9	10,425	-	10,425	16,612
<b>CURRENT ASSETS</b>					
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>
<b>CREDITORS</b>					
Amounts falling due within one year	11	(13,231)	(16,934)	(30,165)	(12,660)
<b>NET CURRENT ASSETS</b>		<u>167,197</u>	<u>276</u>	<u>167,473</u>	<u>114,202</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<u>177,622</u>	<u>276</u>	<u>177,898</u>	<u>130,814</u>
<b>NET ASSETS</b>		<u>177,622</u>	<u>276</u>	<u>177,898</u>	<u>130,814</u>
<b>FUNDS</b>	12				
Unrestricted funds				177,622	130,779
Restricted funds				276	35
<b>TOTAL FUNDS</b>				<u>177,898</u>	<u>130,814</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**

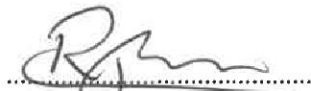
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These financial statements have been prepared in accordance with the provisions applicable to charitable companies subject to the small companies regime.

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 £
<b>INCOME AND ENDOWMENTS FROM</b>			
Donations and legacies	69,915	399	70,314
<b>Charitable activities</b>			
Charitable activities	103,678	4,250	107,928
Investment income	56	-	56
<b>Total</b>	<u>173,649</u>	<u>4,649</u>	<u>178,298</u>
<b>EXPENDITURE ON</b>			
<b>Charitable activities</b>			
Charitable activities	<u>179,365</u>	<u>4,614</u>	<u>183,979</u>
<b>NET INCOME/(EXPENDITURE)</b>	(5,716)	35	(5,681)
<b>RECONCILIATION OF FUNDS</b>			
Total funds brought forward	136,495	-	136,495
<b>TOTAL FUNDS CARRIED FORWARD</b>	<u>130,779</u>	<u>35</u>	<u>130,814</u>

**9. TANGIBLE FIXED ASSETS**

	Fixtures and fittings £	Computer equipment £	Totals £
<b>COST</b>			
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>
<b>DEPRECIATION</b>			
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>
<b>NET BOOK VALUE</b>			
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**

	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
Prepayments and accrued income	<u>-</u>	<u>3,077</u>

**11. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
Accruals and deferred income	<u>30,165</u>	<u>12,660</u>

**12. MOVEMENT IN FUNDS**

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

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

	Incoming resources	Resources expended	Movement in funds
	£	£	£
<b>Unrestricted funds</b>			
General fund	204,295	(157,452)	46,843
<b>Restricted funds</b>			
Restricted fund	25,781	(25,540)	241
<b>TOTAL FUNDS</b>	<u>230,076</u>	<u>(182,992)</u>	<u>47,084</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 £
<b>Unrestricted funds</b>			
General fund	136,495	(5,716)	130,779
<b>Restricted funds</b>			
Restricted fund	-	35	35
<b>TOTAL FUNDS</b>	<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 £
<b>Unrestricted funds</b>			
General fund	173,649	(179,365)	(5,716)
<b>Restricted funds</b>			
Restricted fund	4,649	(4,614)	35
<b>TOTAL FUNDS</b>	<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 £
<b>Unrestricted funds</b>			
General fund	136,495	41,127	177,622
<b>Restricted funds</b>			
Restricted fund	-	276	276
<b>TOTAL FUNDS</b>	<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 £
<b>Unrestricted funds</b>			
General fund	377,944	(336,817)	41,127
<b>Restricted funds</b>			
Restricted fund	30,430	(30,154)	276
<b>TOTAL FUNDS</b>	<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 £
<b>INCOME AND ENDOWMENTS</b>		
<b>Donations and legacies</b>		
Donations	5,463	797
Other grants	18,000	69,517
	<u>23,463</u>	<u>70,314</u>
<b>Other trading activities</b>		
External training	2,000	-
<b>Investment income</b>		
Deposit account interest	946	56
<b>Charitable activities</b>		
Grants	203,667	107,928
	<u>230,076</u>	<u>178,298</u>
<b>Total incoming resources</b>		
	<u>230,076</u>	<u>178,298</u>
<b>EXPENDITURE</b>		
<b>Charitable activities</b>		
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>
<b>Support costs</b>		
<b>Management</b>		
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 £
<b>Management</b>		
<b>Finance</b>		
Bank charges	72	96
Interest on PAYE	-	5
	<u>72</u>	<u>101</u>
<b>Other</b>		
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>
<b>Governance costs</b>		
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