

# CITIZENS ADVICE SERVICE EAST DEVON

England & Wales · Charity number 1115963

## Details

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**Other names** EAST DEVON CITIZENS ADVICE BUREAU

**Status** Registered

**Legal form** Charitable company

**Company number** [05820956](#)

**Registered** 2006-08-30

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

## Contact

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**Address** 67 Exeter Road  
Exmouth  
Devon  
EX8 1QD

**Phone** 01395 265 070

**Email** [CEO@citizensadviceeastdevon.org](mailto:CEO@citizensadviceeastdevon.org)

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

## Activities

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**Objects:** Objects4. The charity's objects ('Objects') are specifically: to promote any charitable purpose for the public benefit by the advancement of education, the protection and preservation of health and the relief of poverty, sickness and distress in particular, but without limitation, for the benefit of the community in East Devon and surrounding areas.

**Activities:** The bureau is established for the purpose of benefiting the community in East Devon (the area of benefit)a) by advancing the education of the public in the matters relating to mental, physical and social welfare.b) by relieving poverty

## Classification

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

## Geography

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- **Area of benefit:** EAST DEVON
- Devon

## Finances

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Period end	Income	Expenditure	Assets	Employees
2025-03-31	£174,870	£322,441	-	-
2024-03-31	£273,991	£212,294	-	-
2023-03-31	£379,143	£299,805	-	-
2022-03-31	£303,016	£320,623	-	-
2021-03-31	£388,269	£221,675	-	-

## Trustees

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Name	Role	Appointed
Andrew Michael Duffy		2023-01-17
David John Incoll		2025-05-22
Geoff Coombe		2025-05-22
John Victor Holme		2023-01-15
Lin Cousins		2025-11-18
Mary Jane Ridout		2025-11-18
Rachel Robillard		2025-11-18

**CITIZENS ADVICE SERVICE EAST DEVON**

England & Wales - Charity number 1115963

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# Accounts

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**EAST DEVON CITIZENS ADVICE BUREAU**  
**(A company limited by**  
**guarantee)**

**Operating as**

**CITIZENS ADVICE EAST DEVON**

**DIRECTORS' REPORT AND UNAUDITED FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2025**

**Charity No: 1115963**  
**Company No: 05820956**  
**(England and Wales)**

***DIRECTORS' REPORT AND UNAUDITED FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2025***

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## **DIRECTORS' ANNUAL REPORT FOR THE YEAR ENDED 31 MARCH 2025**

### **LEGAL AND ADMINISTRATIVE DETAILS**

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**Registered charity number:** 1115963

**Registered company number:** 05820956

**Legal status:** East Devon Citizens Advice Bureau was originally registered as a charity on 13 March 1978. It was incorporated under the Companies Act 1985 as a private Company limited by guarantee on 18 May 2006. As a result, the charity was re-registered from 30 August 2006 to reflect its new legal status, the assets and liabilities of the old charity being transferred to the new charity from 1 December 2006. On 1 April 2008 East Devon CAB merged with Exmouth CAB maintaining the EDCAB Charity and Company registration numbers but changing its name to Citizens Advice Service East Devon. On 18 September 2010 the name reverted to East Devon Citizens Advice Bureau.

#### **Directors/Trustees**

**Directors and Trustees:** Directors of the company are also members of the company. Where a director was in post for part of the year this is shown in parenthesis. Where there is no parenthesis, the director was in post for the whole year.

Mary Punton (Chair) (deceased 15<sup>th</sup> November 2024)  
 Alexander Alder-Westlake (to March 21<sup>st</sup> 2025)  
 Edwina Bradshaw (to 19<sup>th</sup> November 2024)  
 Andrew Duffy  
 John Holme  
 Dr. Bettina Kluettgens (to July 16<sup>th</sup> 2024)  
 Christopher Ward (from 20<sup>th</sup> March 2024)  
 Sheila Whelan  
 Robert Boyd (from 1<sup>st</sup> October 2024)  
 Julia Woodbridge (from 1<sup>st</sup> October 2024 to 18<sup>th</sup> February 2025)

**Company Secretary:** Dean Stewart

**DIRECTORS' ANNUAL REPORT  
FOR THE YEAR ENDED 31 MARCH 2025 (CONTINUED)**

**LEGAL AND ADMINISTRATIVE DETAILS**

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**Registered address:** 67 Exeter Road  
Exmouth  
Devon  
EX8 1QD

**Bankers:** CAF Bank  
25 Kings Hill Avenue  
Kings Hill  
West Malling  
Kent  
ME19 4JQ

**Independent Examiner:** On Target Accounting Ltd  
105, Chineway Gardens  
Ottery St Mary  
Devon  
EX11 1JJ

## **DIRECTORS' ANNUAL REPORT FOR THE YEAR ENDED 31 MARCH 2025**

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### **DIRECTORS' ANNUAL REPORT FOR THE YEAR ENDED 31 MARCH 2025**

#### **Report of the Trustee Directors**

The Trustees who are directors for Company Law purposes, have pleasure in presenting their report along with financial statements for the year ended **31 March 2025**. The financial statements have been prepared in accordance with the accounting policies set out in the notes to the accounts and comply with the charity's governing document, the Charities Act 2011 and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standards applicable in the UK and Republic of Ireland published on 16 July 2014.

#### **Status**

The company is limited by guarantee and has no shareholding. It is also a registered charity. The Charity's objects and regulations are set out in the company's memorandum and Articles **approved on 19 January 2022** and agreed by National Citizens Advice with the Charity Commission. The company is the successor to the earlier non-incorporated charity which ceased to operate on 30 November 2006 and its assets and funds transferred to the present charity.

#### **Structure, governance and management**

Citizens Advice East Devon is a member of the National Association of Citizens Advice ('Citizens Advice') and is regulated and inspected by the association. In addition, the charity is authorised and regulated by the Financial Conduct Authority (FRN: 617590) and registered with the Information Commissioner's Office.

The charity is governed by a board of directors/trustees who appoint a manager to execute policies and to be responsible for day to day management of the charity's activities. The charity's main office is located in Exmouth.

#### **Objectives and activities**

The charity is established for the purpose of benefitting the community in East Devon (the area of benefit)

- a. By advancing the education of the public in matters relating to mental, physical and social welfare
- b. By relieving poverty

The main activities in relation to these objectives are

- a. We aim to provide the advice people need for the problems they face, and to improve the policies and practices that affect people's lives
- b. We also take part in campaigns for changes to policy and practice that benefit millions of people each year nationally by conducting effective, influential, and award-winning evidence-based social policy work

#### **Public Benefit**

In planning our activities for the year, we kept in mind Charity Commission guidance on public benefit at our trustees' meetings.

The focus of our activities remains to provide free, independent, confidential and impartial advice to everyone on their rights and responsibilities. We value diversity, promote equality and challenge discrimination. Our aims are to provide the advice people need for the problems they face, and to improve the policies and practices that affect people's lives. This benefits thousands of people each year, in East Devon. Clients often report improved health and increased confidence after receiving advice, both which reduce the demand for health services and contribute to happier, more integrated communities. In fact, the service saves time and money for society and stakeholders in many ways, for example, by preventing homelessness, avoiding legal action and helping people to fill in official forms.

Our activities remain open to all members of the community regardless of race, gender, disability, sexual orientation, age or nationality. We provide our services free to all, they are confidential, impartial and independent.

### **Report of the Chair of Trustees**

2024 and the start of 2025 have been very challenging and difficult times for Citizens Advice East Devon. In November our chair, Mary Punton was suddenly taken ill and passed away a few days later. Mary was a passionate and committed supporter of Citizens Advice and led the organization with diligence, compassion and a determination to "do things right". Her contribution was immense and she is very sadly missed. We were unable to recruit a new chair before the end of the financial year, and we are grateful to Sheila Whelan and John Holme who stepped in to ensure that all trustees were able to oversee the organization.

In May 2025 we were able to secure David Incoll as our new chair.

Firstly, I would like to give my thanks to all of you who put so much effort into Citizens Advice East Devon. I know that I am very fortunate to have a loyal group of experienced and dedicated volunteers, a committed and conscientious staff team and an insightful and constructively challenging Board of Trustees who bring a wide range of experience to their role.

I would like to take this opportunity to thank all our funders who continue to provide financial support despite having to deal with their own financial challenges. Our main funders, Devon County Council and East Devon District Council, actively promote CAED as the primary provider of independent advice that is free at the point of delivery. I am also grateful for the funding that comes from some Town and Parish Councils who recognise the importance of our service to their residents.

However, in late summer 2024 it became apparent that funding for the charity sector was becoming harder to secure, and we realised that we would not hit our funding targets for 2024/25. The Finance Committee made recommendations to the board that changes would have to be made to the organization to ensure its survival.

The CEO together with the Treasurer created a restructure plan which took into account a forecast shortfall in income of around £100,000 – a third of our operating budget. This would lead to a large deficit at the end of the year and the current expenditure levels would not be sustainable. The plan will reduce salary expenditure by a third, necessitate a new office location in Honiton and give other savings. This plan was approved by the board and delivered by the CEO in the last quarter of 2024/25.

Therefore, although we continue to face hard times, we are now in a far better place to meet the challenges ahead.

We have completed our Year 3 Leadership Self Assessment (LSA), which is a process led by national Citizens Advice that gives us a further 3 years of accreditation with the Advice Quality Standard. We are also overseen by the FCA and the ICO and remain the only organisation in East Devon who are regulated and monitored and assessed on the quality of advice that is offered.

Our Parent Support project continues to help hundreds of families across East Devon and we recently helped our 1,000th child. We work with the statutory bodies in the Team Around the Family and make sure that any debt, benefit, housing, employment or family issues that may exist are helped with.

Discussions continue across Devon where there are currently 6 separate offices to ensure that the advice offer is standardized across the region and that clients continue to get the very best service while back-office functions and processes are aligned to ensure the best value and most efficient delivery mechanisms are in place.

Looking ahead, challenges are fast approaching from all directions but with the continued and much appreciated financial support from Devon County Council, and East Devon District Council our staff and volunteers will continue to deliver the best possible outcomes to our residents who need our help and advice.

Once again, thank you for your support in 2024/25.

## **DIRECTORS' ANNUAL REPORT FOR THE YEAR ENDED 31 MARCH 2025 (CONTINUED)**

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### **Investment policy**

The charity has the power to make any investment that the directors see fit.

### **Reserves policy**

The trustees intend that there should be set aside in the medium term an amount equivalent to four months operating expenditure. Unrestricted funds are designated for equipment replacement, contractual commitments e.g. Staff salaries and premises to provide for the possibility of relocating, and, on a temporary basis, unrestricted funds have in addition been designated to establish pro-active debt advice.

### **Risk management**

The Directors have assessed the major risks to which the Charity is exposed, in particular those related to the operations and finances of the charity and are satisfied that systems are in place to mitigate exposure to major risks.

### **Review of transactions and financial position**

2024 /25 was a very difficult year for the Charity from a financial perspective. Our reserves at the end of the previous year were unusually high at £203 thousand and they were also distorted by certain "one-off" items. We had thus always expected our reserves to fall and had planned that they would decrease to £119 thousand. In the event they fell to £56 thousand, and the difference of £63 thousand is explained by a fall in income against our planned figures. Income from our major donors, East Devon District and Devon County Council was more or less as expected, but we had budgeted an ambitious - though realistic in the light of previous experience - £131 thousand for income from other sources – chiefly by bidding for 3<sup>rd</sup> sector funding donors and for specific projects and contracts. These sources virtually dried up, which was reported not just by other Citizens Advice trusts, but by many other charities across the country: the funds were simply not there to bid for, and we achieved only £34 thousand from these sources. More positively, due to tight financial reporting and the work of the finance committee, the problem was noticed by the summer, and work began on stabilizing our position by reducing costs. These were held down in the current year, but we also had to take the difficult decision, following consultation with staff and volunteers, to reduce staff hours of work, including making one person redundant. Because of this, while we are not clear of financial difficulties, and have some testing targets to come, we face the coming year in a more secure position. The work of the finance committee; keeping careful focus on cashflow; the involvement of key staff; and a focus on other opportunities for fund raising will continue to be vital in ensuring our financial stability, in 2025 / 26 and the years following.

## **DIRECTORS' ANNUAL REPORT FOR THE YEAR ENDED 31 MARCH 2025 (CONTINUED)**

### **Trustees' responsibilities in relation to the financial statements**

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

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

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities Statement of Recommended Practice;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in operation.

The trustees are responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

### **Statement as to disclosure to our Independent Examiners**

In so far as the trustees are aware at the time of approving our trustees' annual report:

- there is no relevant information, being information needed by the examiner in connection with preparing their report, of which the charitable company's examiner is unaware; and
- the trustees have taken all steps that they ought to have taken to make themselves aware of any relevant information and to establish that the examiner is aware of that information.

This report has been prepared in accordance with the provisions in Part 15 of the Companies Act 2006 applicable to companies subject to the small companies regime and Statement of Recommended Practice - Accounting and Reporting by Charities and was approved by the Directors and signed on their behalf by:


Signed:

Date:

  
26 October 2025

Signed

Date:

  
26 OCTOBER 2025

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF EAST DEVON CITIZENS  
ADVICE BUREAU ('the charity') FOR THE YEAR ENDED 31 MARCH 2025**

I report on the accounts of the charity for the year ended 31 March 2025, which are set out on the following pages 10-17.

**Responsibilities and basis of report**

As the charity's trustees you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the charity's accounts carried out under section 145 of the Act and in carrying out my examination I have followed all the applicable directions given by the Charity Commission under section 145(5)(b) of the Act.

**Independent examiner's statement**

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

1. accounting records were not kept in respect of the charity as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 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.

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.

NAME: Sam Blackford FCA  
OF: On Target Accounting Ltd

ADDRESS: 105 Chineway Gardens, Ottery St. Mary  
Devon, EX11 1JJ

SIGNED:



DATE: 9 October 2025

**STATEMENT OF FINANCIAL ACTIVITIES  
(INCLUDING INCOME AND EXPENDITURE ACCOUNT)  
FOR THE YEAR ENDED 31 MARCH 2025**

		Unrestricted	Restricted	Total	Total
		2024/25	2024/25	2024/25	2023/24
		£	£	£	£
	Notes				
<b>Incoming from:</b>					
Grants and contracts		168,264	-	168,264	256,528
Donations		1,759	-	1,759	31,879
Other income		4,847	-	4,847	3,584
		-----	-----	-----	-----
<b>Total</b>	3	174,870	-	174,870	291,991
		-----	-----	-----	-----
<b>Expenditure on:</b>					
Charitable activities	4,5,6,7	322,441	-	322,441	244,266
		-----	-----	-----	-----
<b>Total</b>		322,441	-	322,441	244,266
		-----	-----	-----	-----
Net gains/(losses) on investments	10	-	-	-	-
		-----	-----	-----	-----
<b>Net Income/(expenditure)</b>		(147,571)	-	(147,571)	47,725
		-----	-----	-----	-----
Transfers between funds	11,12	-	-	-	-
		-----	-----	-----	-----
Net movement in funds		(147,571)	-	(147,571)	47,725
		-----	-----	-----	-----
<b>Reconciliation of funds</b>					
Total funds brought forward		203,437	-	203,437	155,712
		-----	-----	-----	-----
<b>Total funds carried forward</b>	11	55,866	-	55,866	203,437
		=====	=====	=====	=====

**BALANCE SHEET**  
**AS AT 31 MARCH 2025**

	Notes	2024/25 £	2023/24 £
<b>Tangible Fixed Assets</b>			
Fixtures Fittings and Equipment			
At Cost		7,863	4,363
Depreciation		(4,363)	(4,363)
		<u>3,500</u>	<u>-</u>
<b>Current assets</b>			
Investments	8	-	-
Prepayments and accrued income	9	-	-
Cash at bank and in hand		57,661	204,978
		<u>57,661</u>	<u>204,978</u>
<b>Creditors: Amount falling due within one year</b>	10	(5,295)	(1,541)
<b>Net current assets</b>		<u>52,366</u>	<u>203,437</u>
<b>Net assets</b>		<u>55,866</u>	<u>203,437</u>
<b>Represented by:</b>			
Unrestricted fund	11	55,866	203,437
Restricted funds	12	-	-
		<u>55,866</u>	<u>203,437</u>

For the financial year ended 31 March 2025 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The directors and trustees have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476;
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of financial statements.

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

Approved by the Board for issue on: 26<sup>th</sup> October 2025

Director



Director



Company Registration No: 05820956

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

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**1. Company status**

The charity is a company limited by guarantee. The directors of the company are named on page 1. In the event of the charity being wound up, the liability in respect of the guarantee is limited to £1 per member of the charity.

**2. Accounting policies**

**a. Basis of preparation of financial statements**

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) effective 1 January 2015 – Charities SORP (FRS 102) Second Edition and the Companies Act 2006.

The East Devon Citizens Advice Bureau meets the definition of a public benefit entity under FRS 102, Assets and Liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note(s).

**b. Reconciliation with previous Generally Accepted Accounting Practice and transition to FRS 102**

In preparing the accounts, the trustees have considered whether in applying the accounting policies required by FRS 102 and the Charities SORP FRS 102 the restatement of comparative items was required.

No restatement was considered necessary.

**c. Income**

*Donations and grants*

Income from donations and grants, including capital grants, is included in incoming resources when these are receivable, except as follows:

- When donors specify that donations and grants given to the charity must be used in future accounting periods, the income is deferred until those periods.
- When donors impose conditions which have to be fulfilled before the charity becomes entitled to use such income, the income is deferred and not included in incoming resources until the pre-conditions for use have been met.
- When donors specify that donations and grants, including capital grants, are for particular restricted purposes, which do not amount to pre-conditions regarding entitlement, this income is included in incoming resources of restricted funds when receivable.

*Interest receivable*

Interest is included when receivable by the charity.

## **NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2025 (CONTINUED)**

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### **2. Accounting policies (continued)**

#### **d. Expenditure**

All 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 use of resources. Expenses include VAT which cannot be recovered.

#### **e. Assets and liabilities**

These are included in the balance sheet at the following amounts:

- Other investments are included at fair value based on market value;
- Current assets at the lower of cost and net realisable value;
- Liabilities at their settlement value.

Items costing in excess of £1,000 and with an expected useful life of at least 5 years are recognised as Fixed Assets.

#### **f. Unrestricted funds**

Both income and capital may be used for the general purposes of the charity. Funds which are unrestricted are classified in line with the Charity's reserve policy.

These funds pay for administration of the affairs of the charity and for the various activities with which the charity is involved.

#### **g. Restricted Funds**

The charity's restricted funds represent those funds received for specific purposes, in line with note 2c above.

#### **h. Basic financial instruments**

The charity only has financial instruments and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value.

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

**3. Income 2024/25**

	Unrestricted	Restricted	Total	Total
	2024/25	2024/25	2024/25	2023/24
	£	£	£	£
<b>Donations</b>				
Donations	1,759	-	1,759	31,879
	<u>1,759</u>	<u>-</u>	<u>1,759</u>	<u>31,879</u>
<b>Grants and contracts</b>				
East Devon District Council	75,438	-	75,438	73,765
Devon County Council	66,058	-	66,058	69,849
Town and Parish Councils	15,580	-	15,580	9,500
Parent Support	4,000	-	4,000	5,000
Healthwatch	700	-	700	-
Household Support Fund	4,063	-	4,063	-
Children's Centre	-	-	-	13,000
Salvation Army	2,505	-	2,505	-
Food and Fuel Fund	-	-	-	14,112
Other Grants for Services	600	-	600	63,518
Ukraine Project	-	-	-	7,784
	<u>168,944</u>	<u>-</u>	<u>168,944</u>	<u>256,528</u>
<b>Other income</b>				
Bank Interest received	4,047	-	4,047	3,514
Other income	120	-	120	70
	<u>4,167</u>	<u>-</u>	<u>4,167</u>	<u>3,584</u>
<b>Investment Income</b>	-	-	-	-
<b>TOTAL INCOME</b>	<u>174,870</u>	<u>-</u>	<u>174,870</u>	<u>291,991</u>

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

**4. Expenditure 2024/25**

	Unrestricted	Restricted	Total	Total
	2024/25	2024/25	2024/25	2023/24
	£	£	£	£
<b>Fundraising expenses</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Charitable Activities</b>				
Salaries (including NI & Pension)	216,100	0	216,100	163,168
Travel, Expenses and Subsistence	1,435	0	1,435	2,284
Other Staff & Volunteer costs	4,577	0	4,577	1,123
IT equipment and support	8,986	0	8,986	11,596
Insurance	3,503	0	3,503	2,026
Payroll / Accounting / Consultancy fees	1,392	0	1,392	10,401
Reference materials, subscriptions	1,719	0	1,719	2,224
Telephone & Communications	13,822	0	13,822	12,929
Other Office Costs	3,359	0	3,359	3,397
Rent	27,182	0	27,182	24,864
Heat & light	6,289	0	6,289	1,222
Cleaning, repairs and maintenance	6,593	0	6,593	1,226
Other Premises Costs	2,573	0	2,573	4,736
Independent Examiner	250	0	250	-500
Bank charges	120	0	120	120
Other Miscellaneous expenses	24,541	0	24,541	3,450
	106,341	0	106,341	81,098
<b>TOTAL EXPENDITURE</b>	<b>322,441</b>	<b>0</b>	<b>322,441</b>	<b>244,266</b>
	=====	=====	=====	=====

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

**5. Analysis of Staff Costs and Remuneration of Key Management Personnel**

	2024/25	2023/24
	£	£
Net Salaries and Wages	200,601	156,801
Employer's National Insurance Contributions	8,189	3,699
Employer's Pension Contributions	7,310	2,668
Total Salaries and Wages	<u>216,100</u>	<u>163,168</u>

The average number of employees was 13.0 (2022/23:12.5) with all employee time involved in providing either support to the governance of the charity or support services to charitable activities.

The Bureau considers that its key management personnel comprise the trustees and The Chief Executive Officer. The trustees receive no payment and the total employment benefits including employer pension and employer's National Insurance contributions were £43,482 (2023/24: £41,292).

No employee had employee benefits exceeding £60,000 (2023/24: none)

In March 2025, we took the difficult decision to make our Advice Services Manager redundant. In line with our redundancy policy, she received before the end of the financial year, £6,721.58, and in addition a payment in lieu of notice of £4,481.05. These amounts are included in salary costs for the year.

**6. Taxation**

The company is a registered charity and as such is not liable for corporation tax.

**7. Independent Examination**

Fees of £250 for independent examination of these accounts have been provided and are included in expenditure for the year.

**8. Investments**

The organisation released its investments into the general reserves in the financial year 2016/17.

**9. Debtors**

	2024/25	2023/24
	£	£
Prepayments and accrued income	-	-
	<u>          </u>	<u>          </u>

**10. Creditors: amounts falling due within one year**

	2024/25	2023/24
	£	£
Accruals and Deferred Income	3,835	896
Other Creditors	1,460	645
	<u>5,295</u>	<u>1,541</u>

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

**11. Funds of the charity**

The funds of the charity are composed of the following: -

	Unrestricted £	Restricted £	Total £
Current assets	57,661	-	57,661
Current liabilities	(5,295)	-	(5,295)
	52,366	-	52,366

**12. Restricted Funds**

There was no income to nor expenditure from restricted funds in 2024/25, and no such funds at the start or end of the year.

**13. Designated Funds**

These funds are not legally restricted, but are those which the Board of Trustees has decided to dedicate to specific ends.

	At 1 April 2025 £	Income £	Expenditure £	Transfers £	At 31 March 2025 £
Transformation Delivery Fund	10,000	-	-	(10,000)	-
Debt Advice Fund	30,000	-	(18,800)	-	11,200
Food and Fuel Fund	14,112	-	(13,833)	-	279

**14. Trustees' remuneration and expenses**

No Trustee received remuneration or expenses during the year.

**15. Related Party Transactions**

There were no transactions with related parties during the year.



**CITIZENS ADVICE SERVICE EAST DEVON**

England & Wales - Charity number 1115963

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# Accounts

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**EAST DEVON CITIZENS ADVICE BUREAU**  
**(A company limited by**  
**guarantee)**

**Operating as**

**CITIZENS ADVICE EAST DEVON**

**DIRECTORS' REPORT AND UNAUDITED FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2024**

**Charity No: 1115963**  
**Company No: 05820956**  
**(England and Wales)**

***DIRECTORS' REPORT AND UNAUDITED FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2024***

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## **DIRECTORS' ANNUAL REPORT FOR THE YEAR ENDED 31 MARCH 2024**

### **LEGAL AND ADMINISTRATIVE DETAILS**

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**Registered charity number:** 1115963

**Registered company number:** 05820956

**Legal status:** East Devon Citizens Advice Bureau was originally registered as a charity on 13 March 1978. It was incorporated under the Companies Act 1985 as a private Company limited by guarantee on 18 May 2006. As a result, the charity was re-registered from 30 August 2006 to reflect its new legal status, the assets and liabilities of the old charity being transferred to the new charity from 1 December 2006. On 1 April 2008 East Devon CAB merged with Exmouth CAB maintaining the EDCAB Charity and Company registration numbers but changing its name to Citizens Advice Service East Devon. On 18 September 2010 the name reverted to East Devon Citizens Advice Bureau.

#### **Directors/Trustees**

**Directors and Trustees:** Directors of the company are also members of the company. Where a director was in post for part of the year this is shown in parenthesis. Where there is no parenthesis, the director was in post for the whole year.

Mary Punton (Chair)  
Alexander Alder-Westlake  
Edwina Bradshaw  
Andrew Duffy  
Terence Forman (to 20<sup>th</sup> March 2024)  
John Holme  
Dr. Bettina Kluettgens  
Felicity Liggins (to 1<sup>st</sup> August 2023)  
Mark Spicer (to 19<sup>th</sup> July 2023)  
Christopher Ward (from 20<sup>th</sup> March 2024)  
Sheila Whelan

**Company Secretary:** Dean Stewart

**DIRECTORS' ANNUAL REPORT  
FOR THE YEAR ENDED 31 MARCH 2024 (CONTINUED)**

**LEGAL AND ADMINISTRATIVE DETAILS**

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**Registered address:**

67 Exeter Road  
Exmouth  
Devon  
EX8 1QD

**Bankers:**

CAF Bank  
25 Kings Hill Avenue  
Kings Hill  
West Malling  
Kent  
ME19 4JQ

**Independent Examiner:**

On Target Accounting Ltd  
105, Chineway Gardens  
Ottery St Mary  
Devon  
EX11 1JJ

## **DIRECTORS' ANNUAL REPORT FOR THE YEAR ENDED 31 MARCH 2024**

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### **DIRECTORS' ANNUAL REPORT FOR THE YEAR ENDED 31 MARCH 2024**

#### **Report of the Trustee Directors**

The Trustees who are directors for Company Law purposes, have pleasure in presenting their report along with financial statements for the year ended **31 March 2024**. The financial statements have been prepared in accordance with the accounting policies set out in the notes to the accounts and comply with the charity's governing document, the Charities Act 2011 and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standards applicable in the UK and Republic of Ireland published on 16 July 2014.

#### **Status**

The company is limited by guarantee and has no shareholding. The Charity's objects and regulations are set out in the company's memorandum and Articles **approved on 19 January 2022** and agreed by National Citizens Advice with the Charity Commission. The company is the successor to the earlier non-incorporated charity which ceased to operate on 30 November 2006 and its assets and funds transferred to the present charity.

#### **Structure, governance and management**

Citizens Advice East Devon is a member of the National Association of Citizens Advice ('Citizens Advice') and is regulated and inspected by the association. In addition, the charity is authorised and regulated by the Financial Conduct Authority (FRN: 617590) and registered with the Information Commissioner's Office.

The charity is governed by a board of directors/trustees who appoint a manager to execute policies and to be responsible for day to day management of the charity's activities. The charity's main office is located in Exmouth.

#### **Objectives and activities**

The charity is established for the purpose of benefitting the community in East Devon (the area of benefit)

- a. By advancing the education of the public in matters relating to mental, physical and social welfare
- b. By relieving poverty

The main activities in relation to these objectives are

- a. We aim to provide the advice people need for the problems they face, and to improve the policies and practices that affect people's lives
- b. We also take part in campaigns for changes to policy and practice that benefit millions of people each year nationally by conducting effective, influential, and award-winning evidence-based social policy work

#### **Public Benefit**

In planning our activities for the year, we kept in mind Charity Commission guidance on public benefit at our trustees' meetings.

The focus of our activities remains to provide free, independent, confidential and impartial advice to everyone on their rights and responsibilities. We value diversity, promote equality and challenge discrimination. Our aims are to provide the advice people need for the problems they face, and to improve the policies and practices that affect people's lives. This benefits thousands of people each year, in East Devon. Clients often report improved health and increased confidence after receiving advice, both which reduce the demand for health services and contribute to happier, more integrated communities. In fact, the service saves time and money for society and stakeholders in many ways, for example, by preventing homelessness, avoiding legal action and helping people to fill in official forms.

Our activities remain open to all members of the community regardless of race, gender, disability, sexual orientation, age or nationality. We provide our services free to all, they are confidential, impartial and independent.

### **Report of the Chair of Trustees**

Firstly, I would like to give my thanks to all of you who put so much effort into Citizens Advice East Devon (CAED).

I know that I am very fortunate to have a loyal group of experienced and dedicated volunteers, a committed and conscientious staff team and an insightful and constructively challenging Board of Trustees who bring a wide range of experience to their role.

2023/24 has been a year of consolidation following the changes of 2022/23 when CAED appointed a new CEO, a new Chair of Trustees, a new Treasurer and some new Trustees. In 2023/24 CAED has become a more settled and stable organisation that has continued to improve its procedures and protocols for interaction with clients. However, improvement requires continuous effort and in that spirit the process for the allocation of clients to advisers is currently being reviewed.

I would also like to take this opportunity to thank all of our funders who continue to provide financial support despite having to deal with their own financial challenges. Our main funders, Devon County Council and East Devon District Council actively promote CAED as the primary provider of independent advice that is free at the point of delivery. I am also grateful for the funding that comes from some Town and Parish Councils who recognise the importance of our service to their residents.

In 2023/24 CAED set a deficit budget of just over £50,000. This was a considered and well discussed decision. It was taken as it was not thought to be correct for the citizens of East Devon to potentially receive a reduced service when they were trying to deal with the impact of austerity and CAED had a relatively high level of reserves.

In the event, CAED finished the year with a surplus of just under £48,000. This was primarily due to a large donation that was received late in the financial year and staff costs being less than anticipated due to vacancies. As a general rule, CAED is very cost aware and endeavours to carry out its functions in an efficient, cost-effective manner.

In 2023/24 CAED has become more stable and robust. Processes and policies are clearer and better documented as borne out by a good year 2 Leadership Self Assessment -- an external validation of the progress made.

In 2024/25, to keep pace with the growing complexity of our clients' needs, we must continue to work in a smarter way, improve how we interact with clients and continue to embrace technology in order to increase our efficiency. A new staffing structure has been introduced which should facilitate this.

Once again, thank you for your support in 2023/24.

## **DIRECTORS' ANNUAL REPORT FOR THE YEAR ENDED 31 MARCH 2024 (CONTINUED)**

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### **Investment policy**

The charity has the power to make any investment that the directors see fit.

### **Reserves policy**

The trustees intend that there should be set aside in the medium term an amount equivalent to four months operating expenditure. Unrestricted funds are designated for equipment replacement, contractual commitments e.g. Staff salaries and premises to provide for the possibility of relocating, and, on a temporary basis, unrestricted funds have in addition been designated to fund the delivery of a transformed organization able to meet future challenges, to establish pro-active debt advice and to alleviate poverty

### **Risk management**

The Directors have assessed the major risks to which the Charity is exposed, in particular those related to the operations and finances of the charity and are satisfied that systems are in place to mitigate their exposure to major risks.

### **Review of transactions and financial position**

The Charity's income was lower by £87,152 than in 2022/23. This is more than explained by income of £160,141 in that year for the Ukraine Project. Responsibility for this and for the staff whom we had employed for the project transferred back to East Devon District Council at the start of 2023/24. This is also the main reason for a reduction in expenditure of £55,539. The reduction in income would have been greater but late in the year income was recognised from a generous donation of £30,000 intended to fund an enhanced debt advice service and £14,112 for aid to families in poverty. Both amounts are held as designated reserves (see note 15 to the accounts).

### **Trustees' responsibilities in relation to the financial statements**

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

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

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities Statement of Recommended Practice;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in operation.

The trustees are responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

**DIRECTORS' ANNUAL REPORT  
FOR THE YEAR ENDED 31 MARCH 2024 (CONTINUED)**

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**Statement as to disclosure to our Independent Examiners**

In so far as the trustees are aware at the time of approving our trustees' annual report:

- there is no relevant information, being information needed by the examiner in connection with preparing their report, of which the charitable company's examiner is unaware; and
- the trustees have taken all steps that they ought to have taken to make themselves aware of any relevant information and to establish that the examiner is aware of that information.

This report has been prepared in accordance with the provisions in Part 15 of the Companies Act 2006 applicable to companies subject to the small companies regime and Statement of Recommended Practice - Accounting and Reporting by Charities and was approved by the Directors and signed on their behalf by:

Signed:

Signed

Date:

Date:

## **INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF EAST DEVON CITIZENS ADVICE BUREAU FOR THE YEAR ENDED 31 MARCH 2024**

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I report on the accounts of the charity for the year ended 31 March 2024, which are set out on the following pages 10-17.

### **Responsibilities and basis of report**

As the charity's trustees you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the charity's accounts carried out under section 145 of the Act and in carrying out my examination I have followed all the applicable directions given by the Charity Commission under section 145(5)(b) of the Act.

### **Independent examiner's statement**

The charity's gross income exceeded £250,000 and I am qualified to undertake the examination by being a qualified member of The Institute of Chartered Accountants in England & Wales (ICAEW).

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

1. accounting records were not kept in respect of the charity as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 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.

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.

NAME: Sam Blackford ACA  
OF: On Target Accounting Ltd  
  
ADDRESS: 105 Chineway Gardens, Ottery St. Mary  
Devon, EX11 1JJ

SIGNED:



DATE: 27 August 2024

**STATEMENT OF FINANCIAL ACTIVITIES  
(INCLUDING INCOME AND EXPENDITURE ACCOUNT)  
FOR THE YEAR ENDED 31 MARCH 2024**

		Unrestricted 2023/24 £	Restricted 2023/24 £	Total 2023/24 £	Total 2022/23 £
	Notes				
Incoming from:					
Donations		31,879	-	31,879	3,646
Grants and contracts		238,528	18,000	256,528	374,352
Other income		3,584	-	3,584	1,145
		-----	-----	-----	-----
Total	3	273,991	18,000	291,991	379,143
		-----	-----	-----	-----
Expenditure on:					
Charitable activities	4,5	212,294	31,972	244,266	299,805
		-----	-----	-----	-----
Total		212,294	31,972	244,266	299,805
		-----	-----	-----	-----
Net gains/(losses) on investments	8	-	-	-	-
		-----	-----	-----	-----
Net Income/(expenditure)		61,697	(13,972)	47,725	79,338
Transfers between funds	12	(13,972)	13,972	-	-
		-----	-----	-----	-----
<b>Net movement in funds</b>		<b>47,725</b>	<b>-</b>	<b>47,725</b>	<b>79,338</b>
		-----	-----	-----	-----
Reconciliation of funds					
Total funds brought forward		155,712	-	155,712	76,374
		-----	-----	-----	-----
<b>Total funds carried forward</b>	11,12	<b>203,437</b>	<b>-</b>	<b>203,437</b>	<b>155,712</b>
		=====	=====	=====	=====

**BALANCE SHEET**  
**AS AT 31 MARCH 2024**

	Notes	2023/24 £	2022/23 £
<b>Current assets</b>			
Investments	8	-	-
Prepayments and accrued income	9	-	-
Cash at bank and in hand		204,978	166,033
		_____	_____
		204,978	166,033
<b>Creditors: Amount falling due within one year</b>			
	10	(1,541)	(10,321)
		_____	_____
<b>Net assets</b>			
		203,437	155,712
		_____	_____
<b>Represented by:</b>			
Unrestricted fund	11,13	203,437	155,712
Restricted funds	11,12	-	-
		_____	_____
		203,437	155,712
		_____	_____

For the financial year ended 31 March 2024 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The directors and trustees have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476;
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of financial statements.

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

Approved by the Board for issue on:

Director

Director

**Company Registration No: 05820956**

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

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### 1. Company status

The charity is a company limited by guarantee. The members of the company are named on page 1. In the event of the charity being wound up, the liability in respect of the guarantee is limited to £1 per member of the charity.

### 2. Accounting policies

#### a. Basis of preparation of financial statements

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) effective 1 January 2015 – Charities SORP (FRS 102), Charities SORP (FRS 102) updated Bulletin 1, The Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

The East Devon Citizens Advice Bureau meets the definition of a public benefit entity under FRS 102, Assets and Liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note(s).

#### b. Reconciliation with previous Generally Accepted Accounting Practice and transition to FRS 102

In preparing the accounts, the trustees have considered whether in applying the accounting policies required by FRS 102 and the Charities SORP FRS 102 the restatement of comparative items was required.

No restatement was considered necessary.

#### c. Income

##### *Donations and grants*

Income from donations and grants, including capital grants, is included in incoming resources when these are receivable, except as follows:

- When donors specify that donations and grants given to the charity must be used in future accounting periods, the income is deferred until those periods.
- When donors impose conditions which have to be fulfilled before the charity becomes entitled to use such income, the income is deferred and not included in incoming resources until the pre-conditions for use have been met.
- When donors specify that donations and grants, including capital grants, are for particular restricted purposes, which do not amount to pre-conditions regarding entitlement, this income is included in incoming resources of restricted funds when receivable.

##### *Interest receivable*

Interest is included when receivable by the charity.

## **NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2024 (CONTINUED)**

---

### **2. Accounting policies (continued)**

#### **d. Expenditure**

All 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 use of resources. Expenses include VAT which cannot be recovered.

#### **e. Assets and liabilities**

These are included in the balance sheet at the following amounts:

- Other investments are included at fair value based on market value;
- Current assets at the lower of cost and net realisable value;
- Liabilities at their settlement value.

Items costing in excess of £1,000 and with an expected useful life of at least 5 years will be recognised as Fixed Assets.

#### **f. Unrestricted funds**

Both income and capital may be used for the general purposes of the charity. Funds which are unrestricted are classified in line with the Charity's reserve policy.

These funds pay for administration of the affairs of the charity and for the various activities with which the charity is involved.

#### **g. Restricted Funds**

The charity's restricted funds represent those funds received for specific purposes, in line with note 2c above.

#### **h. Basic financial instruments**

The charity only has financial instruments and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value.

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

**3. Income 2023 / 2024**

	Unrestricted	Restricted	Total	Total
	2023/24	2023/24	2023/24	2022/23
	£	£	£	£
<b>Donations</b>				
Grants for clients	-	-	-	-
Other donations	31,879	-	31,879	3,646
	<b>31,879</b>	<b>-</b>	<b>31,879</b>	<b>3,646</b>
<b>Grants and contracts</b>				
East Devon District Council	73,765	-	73,765	71,093
Devon County Council	69,849	-	69,849	55,414
Town and Parish Councils	9,500	-	9,500	14,442
Parent Support	-	5,000	5,000	-
Children's Centre	-	13,000	13,000	10,500
Food and Fuel Fund	14,112	-	14,112	-
Other Grants for Services	63,518	-	63,518	62,763
Ukraine Project	7,784	-	7,784	160,141
	<b>238,528</b>	<b>18,000</b>	<b>256,528</b>	<b>374,352</b>
<b>Other income</b>				
Bank Interest received	3,514	-	3,514	1,145
Other income	70	-	70	-
	<b>3,584</b>	<b>-</b>	<b>3,584</b>	<b>1,145</b>
<b>Investment Income</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL INCOME</b>	<b>273,991</b>	<b>18,000</b>	<b>291,991</b>	<b>379,143</b>
	=====	=====	=====	=====

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

**4. Expenditure 2023/24**

The categories into which expenditure is analysed differ from those used in previous years.

	Unrestricted	Restricted	Total		Total
	2023/24	2023/24	2023/24		2022/23
	£	£	£		£
<b>Fundraising expenses</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>Fundraising expenses</b>	<b>0</b>
<b>Charitable Activities</b>					
Salaries (including NI & Pension)	138,604	24,564	163,168	Salaries (including NI & Pens)	229,502
Travel, Expenses and Subsistence	1,997	287	2,284	Subsistence	380
Other Staff & Volunteer costs	1,077	46	1,123	Training	294
IT equipment and support	10,673	923	11,596	Staff and Volunteers Travel	5,572
Insurance	1,864	162	2,026	Photocopying	2090
Payroll / Accounting / Consultancy fees	9,947	454	10,401	Computer and office equipt	7,202
Reference materials, subscriptions	2,047	177	2,224	Heat and Light	3,013
Telephone & Communications	11,900	1,029	12,929	Payroll fees	2,070
Other Office Costs	3,235	162	3,397	Postage	948
Rent	21,839	3,025	24,864	Printing and Stationery	637
Heat & light	1,073	149	1,222	Reference materials	320
Cleaning, repairs and maintenance	1,077	149	1,226	Telephone	11,485
Other Premises Costs	4,245	491	4,736	Cleaning	494
Independent Examiner	-500	0	-500	Insurance	378
Bank charges	108	12	120	Rent	15,090
Other Miscellaneous expenses	3,108	342	3,450	Repairs and maintenance	510
				CITA charges	3,950
				Accountancy	3,480
				Legal and professional fees	7,665
				Grants to clients	0
				Sundry expenses	4,725
	73,690	7,408	81,098		70,303
<b>TOTAL EXPENDITURE</b>	<b>212,294</b>	<b>31,972</b>	<b>244,266</b>	<b>TOTAL EXPENDITURE</b>	<b>299,805</b>
	=====	=====	=====		=====

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

**5. Analysis of Staff Costs and Remuneration of Key Management Personnel**

	<b>2023 /24</b>	<b>2022 /23</b>
	£	£
Net Salaries and Wages	156,801	217,686
Employer's National Insurance Contributions	3,699	8,104
Employer's Pension Contributions	<u>2,668</u>	<u>3,712</u>
Total Salaries and Wages	163,168	229,502

The average number of employees was 12.5 (2022/23:15) with all employee time involved in providing either support to the governance of the charity or support services to charitable activities.

The Bureau considers that its key management personnel comprise the trustees and The Chief Executive Officer. The trustees receive no payment and the total employment benefits including employer pension and employer's National Insurance contributions were £41,292 (2022/23: £22,678, but our Chief Executive Officer joined us midway through that year, the post having been vacant before then).

No employees had employee benefits in excess of £60,000 (2022/23: none)

**6. Taxation**

The company is a registered charity and as such is not liable for corporation tax.

**7. Movement in total funds for the year**

This is stated after charging for Independent Examination

	<b>2023 /24</b>	<b>2022 /23</b>
	£	£
Independent Examiner accrual in 22/23		1,000
Reversal of Accrual in 23/24	(1,000)	
Charge for 22/23 received in 23/24	250	
Accrual for 23/24	<u>250</u>	
Total	(500)	1,000

**8. Investments**

The organisation released its investments into the general reserves in the financial year 2016/17.

**9. Debtors**

	£	£
Prepayments and accrued income	-	-
	<u>          </u>	<u>          </u>

**10. Creditors: amounts falling due within one year**

	£	£
Accruals and Deferred Income	896	9,104
Other Creditors	645	1,217
	<u>1,541</u>	<u>10,321</u>

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

**11. Funds of the charity**

The funds of the charity are composed of the following: -

	Unrestricted £	Restricted £	Total £
Current assets	204,978	-	204,978
Current liabilities	(1,541)	-	(1,541)
	<u>203,437</u>	<u>-</u>	<u>203,437</u>

**12. Restricted Funds**

	At 1 April 2023 £	Income £	Expenditure £	Transfers £	At 31 March 2024 £
Children's Centre	-	13,000	15,539	2,539	-
Parent Support	-	5,000	16,433	11,433	-
	<u>-</u>	<u>18,000</u>	<u>31,972</u>	<u>13,972</u>	<u>-</u>
Total	-	18,000	31,972	13,972	-

**13. Designated Funds**

These funds are not legally restricted, but are those which the Board of Trustees has decided to dedicate to specific ends.

	At 1 April 2023 £	Income £	Expenditure £	Transfers £	At 31 March 2024 £
Transformation Delivery Fund	30,000	-	-	(20,000)	10,000
Debt Advice Fund	-	30,000	-	-	30,000
Food and Fuel Fund	-	14,112	-	-	14,112

**14. Trustees' remuneration and expenses**

No Trustee received remuneration or expenses during the year.

**15. Related Party Transactions**

There were no transactions with related parties during the year.

**CITIZENS ADVICE SERVICE EAST DEVON**

England & Wales - Charity number 1115963

---

# Accounts

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**EAST DEVON CITIZENS ADVICE BUREAU**  
**(A company limited by guarantee)**

**Operating as**

**CITIZENS ADVICE EAST DEVON**

**DIRECTORS' REPORT AND UNAUDITED FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2023**

**Charity No: 1115963**  
**Company No: 05820956**  
**(England and Wales)**

***DIRECTORS' REPORT AND UNAUDITED FINANCIAL STATEMENTS***

**FOR THE YEAR ENDED 31 MARCH 2023**

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**DIRECTORS' ANNUAL REPORT  
FOR THE YEAR ENDED 31 MARCH 2023**

**LEGAL AND ADMINISTRATIVE DETAILS**

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**Registered charity number:** 1115963

**Registered company number:** 05820956

**Legal status:** East Devon Citizens Advice Bureau was originally registered as a charity on 13 March 1978. It was incorporated under the Companies Act 1985 as a private Company limited by guarantee on 18 May 2006. As a result, the charity was re-registered from 30 August 2006 to reflect its new legal status, the assets and liabilities of the old charity being transferred to the new charity from 1 December 2006. On 1 April 2008 East Devon CAB merged with Exmouth CAB maintaining the EDCAB Charity and Company registration numbers but changing its name to Citizens Advice Service East Devon. On 18 September 2010 the name reverted to East Devon Citizens Advice Bureau.

**Directors/Trustees**

**Directors and Trustees:** Directors of the company are also members of the company. Where a director was in post for part of the year this is shown in parenthesis. Where there is no parenthesis, the director was in post for the whole year.+

Mary Punton (Chair) (from 20th July 2022)  
Alexander Alder-Westlake  
Edwina Bradshaw  
Emma Charlton (to 21st December 2022)  
Andrew Duffy (from 17th January 2023)  
Terence Forman (from 21st December 2022)  
John Holme (from 21st January 2023)  
Dr. Bettina Kluettgens  
Felicity Liggins  
Amanda Mourad (to 18th May 2022)  
Hazel Nelson (to 21st December 2022)  
Mark Spicer (from 21st December 2022)  
Sheila Whelan

**Company Secretary:** Dean Stewart (appointed 20th July 2022)

**DIRECTORS' ANNUAL REPORT  
FOR THE YEAR ENDED 31 MARCH 2023 (CONTINUED)**

**LEGAL AND ADMINISTRATIVE DETAILS**

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**Registered address:** 67 Exeter Road  
Exmouth  
Devon  
EX8 1QD

**Bankers:** CAF Bank  
25 Kings Hill Avenue  
Kings Hill  
West Malling  
Kent  
ME19 4JQ

**Independent Examiner:** On Target Accounting Ltd  
105, Chineway Gardens  
Ottery St Mary  
Devon  
EX11 1JJ

## **DIRECTORS' ANNUAL REPORT FOR THE YEAR ENDED 31 MARCH 2023**

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### **DIRECTORS' ANNUAL REPORT FOR THE YEAR ENDED 31 MARCH 2023**

#### **Report of the Trustee Directors**

The Trustees who are directors for Company Law purposes, have pleasure in presenting their report along with financial statements for the year ended **31 March 2023**. The financial statements have been prepared in accordance with the accounting policies set out in the notes to the accounts and comply with the charity's governing document, the Charities Act 2011 and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standards applicable in the UK and Republic of Ireland published on 16 July 2014.

#### **Status**

The company is limited by guarantee and has no shareholding. The Charity's objects and regulations are set out in the company's memorandum and Articles **approved on 19 January 2022** and agreed by National Citizens Advice with the Charity Commission. The company is the successor to the earlier non-incorporated charity which ceased to operate on 30 November 2006 and its assets and funds transferred to the present charity.

#### **Structure, governance and management**

Citizens Advice East Devon is a member of the National Association of Citizens Advice ('Citizens Advice') and is regulated and inspected by the association. In addition, the charity is authorised and regulated by the Financial Conduct Authority (FRN: 617590) and registered with the Information Commissioner's Office.

The charity is governed by a board of directors/trustees who appoint a manager to execute policies and to be responsible for day to day management of the charity's activities. The charity's main office is located in Exmouth.

#### **Objectives and activities**

The charity is established for the purpose of benefitting the community in East Devon (the area of benefit)

- a. By advancing the education of the public in matters relating to mental, physical and social welfare
- b. By relieving poverty

The main activities in relation to these objectives are

- a. We aim to provide the advice people need for the problems they face, and to improve the policies and practices that affect people's lives
- b. We also take part in campaigns for changes to policy and practice that benefit millions of people each year nationally by conducting effective, influential, and award-winning evidence-based social policy work

#### **Public Benefit**

In planning our activities for the year, we kept in mind Charity Commission guidance on public benefit at our trustees' meetings.

The focus of our activities remains to provide free, independent, confidential and impartial advice to everyone on their rights and responsibilities. We value diversity, promote equality and challenge discrimination. Our aims are to provide the advice people need for the problems they face, and to improve the policies and practices that affect people's lives. This benefits thousands of people each year, in East Devon. Clients often report improved health and increased confidence after receiving advice, both which reduce the demand for health services and contribute to happier, more integrated communities. In fact, the service saves time and money for society and stakeholders in many ways, for example, by preventing homelessness, avoiding legal action and helping people to fill in official forms.

Our activities remain open to all members of the community regardless of race, gender, disability, sexual orientation, age or nationality. We provide our services free to all, they are confidential, impartial and independent.

### **Report of the Chair**

Firstly, I would like to give my thanks to all of you who put so much effort into Citizens Advice East Devon. As volunteers, staff or Trustees we have continued to work together to ensure that our much-needed service is available and accessible to our local community. We should take pride in the fact that despite the difficulties of Covid and its aftermath we have provided a high quality, independent and empathetic service to our local community.

2022/23 has been a year of great change. We have seen a new CEO, a new Chair of Trustees a new Treasurer and new members of the Board. The previous Chair of Trustees has remained on the Board to provide knowledge, experience and continuity. The Trustees offer a wide range of skills and experience. They are generous with their time, involved and constructively challenging. They have done much to both advance Citizens Advice East Devon and keep it on an even keel.

During the year, we have had to cope with the challenge of setting up systems to help support those who have travelled to Devon from Ukraine. It has not been easy. But throughout we have continued to provide a quality service that we know is greatly appreciated by our clients. Our involvement in the Ukraine project has now ended and it has been handed over to East Devon Council who initially commissioned the work.

I would like to take this opportunity to thank all our funders who have continued to provide financial support to us despite having to cope with the impact of austerity on their service provision. Our main funders, Devon County Council and East Devon District Council continue to actively promote Citizens Advice as the first port of call for independent advice that is free at the point of delivery. We are also very grateful for the funding that comes from Town and Parish Councils who recognise the value of our service to their residents.

Further challenges lie ahead. We have to consolidate a hybrid way of working that smoothly combines face to face meetings with telephone and email contact. The cost of living crisis means that we face the challenge of more clients with more complex needs. To cope with this, we need to continue to embrace technology to make us more efficient, to improve our training offer and to attract more volunteers. A revised business plan has been developed to cope with these challenges and move the organisation forward. It won't be easy but I know that we can do this together.

Once again thank you for your contribution. I am new to the role of Chair of Trustees but already I feel proud to be part of Citizens Advice East Devon.

**Mary Punton**  
**Chair**

## **DIRECTORS' ANNUAL REPORT FOR THE YEAR ENDED 31 MARCH 2023 (CONTINUED)**

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### **Investment policy**

The charity has the power to make any investment that the directors see fit.

### **Reserves policy**

The trustees intend that there should be set aside in the medium term an amount equivalent to three months operating expenditure. Unrestricted funds are designated for equipment replacement, contractual commitments e.g. Staff salaries and premises to provide for the possibility of relocating, and, on a temporary basis unrestricted funds have also been designated to fund the delivery of a transformed organization able to meet future challenges.

### **Risk management**

The Directors have assessed the major risks to which the Charity is exposed, in particular those related to the operations and finances of the charity and are satisfied that systems are in place to mitigate their exposure to major risks.

### **Review of transactions and financial position**

During the year the charitable company's incoming resources increased by £76,126 from £303,016 in 2022 to £379,143. The increase is primarily due to the introduction of the Ukraine Project in 2022/23. Resources expended decreased by £20,818 from £320,623 in 2022 to £299,805. At 31 March 2023 the total reserves of the charitable company totalled £155,712 (2022: £76,347).

### **Trustees' responsibilities in relation to the financial statements**

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

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

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities Statement of Recommended Practice;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in operation.

The trustees are responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

**DIRECTORS' ANNUAL REPORT  
FOR THE YEAR ENDED 31 MARCH 2023 (CONTINUED)**

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**Statement as to disclosure to our Independent Examiners**

In so far as the trustees are aware at the time of approving our trustees' annual report:

- there is no relevant information, being information needed by the examiner in connection with preparing their report, of which the charitable company's examiner is unaware; and
- the trustees have taken all steps that they ought to have taken to make themselves aware of any relevant information and to establish that the examiner is aware of that information.

This report has been prepared in accordance with the provisions in Part 15 of the Companies Act 2006 applicable to companies subject to the small companies regime and Statement of Recommended Practice - Accounting and Reporting by Charities and was approved by the Directors and signed on their behalf by:

Signed: M. C. Parken  
Date: 21/11/23  
MARY PUNTOI CHAIR

Signed   
Date: 21-11-23  
S. W. HGLAU  
VICE CHAIR

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF EAST DEVON CITIZENS  
ADVICE BUREAU ('the charity') FOR THE YEAR ENDED 31 MARCH 2023**

I report on the accounts of the charity for the year ended 31 March 2023, which are set out on the following pages 10-19.

**Responsibilities and basis of report**

As the charity's trustees you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the charity's accounts carried out under section 145 of the Act and in carrying out my examination I have followed all the applicable directions given by the Charity Commission under section 145(5)(b) of the Act.

**Independent examiner's statement**

The charity's gross income exceeded £250,000 and I am qualified to undertake the examination by being a qualified member of The Institute of Chartered Accounts in England & Wales (ICAEW).

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

1. accounting records were not kept in respect of the charity as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 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.

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.

NAME: Sam Blackford ACA  
OF: On Target Accounting Ltd  
  
ADDRESS: 105 Chineway Gardens, Ottery St. Mary  
Devon, EX11 1JJ

SIGNED:



DATE: 14 November 2023

**STATEMENT OF FINANCIAL ACTIVITIES  
(INCLUDING INCOME AND EXPENDITURE ACCOUNT)  
FOR THE YEAR ENDED 31 MARCH 2023**

		Unrestricted	Restricted	Total 2023	Total 2022
		£	£	£	£
	<b>Notes</b>				
<b>Incoming from:</b>					
Donations		3,646	-	3,646	7,953
Grants and contracts		203,711	170,641	374,352	281,542
Other income		1,145	-	1,145	13,521
Investments		-	-	-	-
Other		-	-	-	-
		-----	-----	-----	-----
<b>Total</b>	3,4	208,502	170,641	379,143	303,016
		-----	-----	-----	-----
<b>Expenditure on:</b>					
Raising funds		-	-	-	-
Charitable activities	5,6,7	109,759	190,046	299,805	320,623
Other		-	-	-	-
		-----	-----	-----	-----
<b>Total</b>		109,759	190,046	299,805	320,623
		-----	-----	-----	-----
Net gains/(losses) on investments	10	-	-	-	-
		-----	-----	-----	-----
<b>Net Income/(expenditure)</b>		98,743	(19,405)	79,338	( 17,607)
Transfers between funds	14	(19,405)	19,405 -	-	-
		-----	-----	-----	-----
Net movement in funds		79,338	-	79,338	(17,607)
		-----	-----	-----	-----
Reconciliation of funds					
Total funds brought forward	13,14	76,374	-	76,374	93,981
		-----	-----	-----	-----
<b>Total funds carried forward</b>	13,14	155,712	-	155,712	76,374
		-----	-----	-----	-----

**BALANCE SHEET**  
**AS AT 31 MARCH 2023**

	Notes	2023 £	2022 £
<b>Current assets</b>			
Investments	10	-	-
Prepayments and accrued income	11	-	12,928
Cash at bank current accounts		166,033	69,055
		<u>166,033</u>	<u>81,983</u>
<b>Creditors: Amount falling due within one year</b>			
	12	(10,321)	(5,609)
<b>Net assets</b>			
		<u>155,712</u>	<u>76,374</u>
<b>Represented by:</b>			
Unrestricted fund	13	155,712	76,374
Restricted funds	13,14	-	
		<u>155,712</u>	<u>76,374</u>

For the financial year ended 31 March 2023 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The directors and trustees have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476;
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of financial statements.

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

Approved by the Board for issue on:

Signed: M. C. Patten  
Date: 21/11/23  
MARY RUTTON CHAIR

Signed



Date

21-11-23

S. INGLETON  
VICE CHAIR

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

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### 1. Company status

The charity is a company limited by guarantee. The members of the company are named on page 1. In the event of the charity being wound up, the liability in respect of the guarantee is limited to £1 per member of the charity.

### 2. Accounting policies

#### a. Basis of preparation of financial statements

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) effective 1 January 2015 – Charities SORP (FRS 102), Charities SORP (FRS 102) updated Bulletin 1, The Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

The East Devon Citizens Advice Bureau meets the definition of a public benefit entity under FRS 102, Assets and Liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note(s).

#### b. Reconciliation with previous Generally Accepted Accounting Practice and transition to FRS 102

In preparing the accounts, the trustees have considered whether in applying the accounting policies required by FRS 102 and the Charities SORP FRS 102 the restatement of comparative items was required.

No restatement was considered necessary.

#### c. Income

##### *Donations and grants*

Income from donations and grants, including capital grants, is included in incoming resources when these are receivable, except as follows:

- When donors specify that donations and grants given to the charity must be used in future accounting periods, the income is deferred until those periods.
- When donors impose conditions which have to be fulfilled before the charity becomes entitled to use such income, the income is deferred and not included in incoming resources until the pre-conditions for use have been met.
- When donors specify that donations and grants, including capital grants, are for particular restricted purposes, which do not amount to pre-conditions regarding entitlement, this income is included in incoming resources of restricted funds when receivable.

##### *Interest receivable*

Interest is included when receivable by the charity.

## **NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2023 (CONTINUED)**

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### **2. Accounting policies (continued)**

#### **d. Expenditure**

All 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 use of resources. Expenses include VAT which cannot be recovered.

#### **e. Assets and liabilities**

These are included in the balance sheet at the following amounts:

Other investments are included at fair value based on market value  
Current assets at the lower of cost and net realisable value.  
Liabilities at their settlement value.

#### **f. Unrestricted funds**

Both income and the capital may be used for the general purposes of the charity. Funds contained within the unrestricted fund are classified in line with the Charity's reserve policy.

These funds pay for administration of the affairs of the charity and for the various activities with which the charity is involved.

#### **g. Restricted Funds**

The charity's restricted funds represent those funds received for specific purposes.

#### **h. Basic financial instruments**

The charity only has financial instruments and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value.

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

**3. Income 2022/23**

	Unrestricted	Restricted	Total 2023	Total 2022
	£	£	£	£
<b>Donations</b>				
Grants for clients	-	-	-	-
Other organisations donations	3,646	-	3,646	7,953
	<u>3,646</u>	<u>-</u>	<u>3,646</u>	<u>7,953</u>
<b>Grants and contracts</b>				
East Devon District Council	71,093		71,093	68,419
Devon County Council	55,414		55,414	55,414
Town and Parish Councils	14,442		14,442	9,500
Healthwatch	-			1,863
MAPS				22,892
Children's Centre		10,500	10,500	11,020
Help to Claim				22,099
Winter Fuel Vouchers				
Other Grants for Services	62,763		62,763	72,697
Ukraine Project		160,141	160,141	-
	<u>203,711</u>	<u>170,641</u>	<u>374,352</u>	<u>295,050</u>
<b>Other income</b>				
Bank Interest received	1,145	-	1,145	13
Other income	-	-	-	
	<u>1,145</u>	<u>-</u>	<u>1,145</u>	<u>13</u>
Investment Income	-	-	-	-
<b>Total Income</b>	<u>208,502</u>	<u>170,641</u>	<u>379,143</u>	<u>303,016</u>

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

**4. Income 2021/22 (Comparatives)**

	Unrestricted	Restricted	Total 2022	Total 2021
	£	£	£	£
<b>Donations</b>				
Grants for clients	-	-	-	-
Other organisations donations	7,953	-	7,953	2,315
	<u>7,953</u>	<u>-</u>	<u>7,953</u>	<u>2,315</u>
<b>Grants and contracts</b>				
East Devon District Council	68,419		68,419	93,045
Devon County Council	55,414		55,414	55,259
Town and Parish Councils	9,500		9,500	11,500
Healthwatch	-	1,863	1,863	7,340
MAPS		22,892	22,892	29,197
Children's' Centre		11,020	11,020	10,900
Help to Claim		31,146	31,146	21,587
Winter Fuel Vouchers		22,099	22,099	83,512
Other Grants for Services	72,697		72,697	68,155
Heat Well for Less		-		5,177
	<u>206,030</u>	<u>89,020</u>	<u>295,050</u>	<u>385,672</u>
<b>Other income</b>				
Bank Interest received	13	-	13	57
Other income	-	-	-	225
	<u>13</u>	<u>-</u>	<u>13</u>	<u>282</u>
Investment Income	-	-	-	-
<b>Total Income</b>	<u>213,996</u>	<u>89,020</u>	<u>303,016</u>	<u>388,269</u>

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

**5. Expenditure 2022/23**

	Unrestricted	Restricted	Total 2023	Total 2022
	£	£	£	£
Fundraising expenses	-	-	-	-
<b>Charitable Activities</b>				
Salaries (including National Insurance)	83,810	145,692	229,502	230,650
-	-	-	-	-
Subsistence	137	243	380	419
Training	106	188	294	794
Staff and Volunteers Travel	2,006	3,566	5,572	1,593
Photocopying	752	1,337	2,090	1,194
Computer and office equipment	2,593	4,609	7,202	6,047
Heat and Light	1,085	1,928	3,013	2,003
Payroll fees	745	1,325	2,070	3,423
Postage	341	607	948	1,145
Printing and Stationery	229	408	637	749
Reference materials	115	205	320	1,132
Telephone	4,135	7,351	11,485	9,592
Cleaning	161	332	494	11
Insurance	136	242	378	503
Rent	5,433	9,658	15,090	17,917
Repairs and maintenance	200	310	510	4,268
CITA charges	1,422	2,528	3,950	4,036
Accountancy	1,893	1,587	3,480	850
Legal and professional fees	2,759	4,906	7,665	7,631
Grants to clients				20,205
Sundry expenses	1,701	3,024	4,725	6,461
	25,949	44,354	70,303	89,973
<b>Total Expenditure</b>	<b>109,759</b>	<b>190,046</b>	<b>299,805</b>	<b>320,623</b>

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

**6. Expenditure 2021/22(Comparatives)**

	Unrestricted	Restricted	Total 2022	Total 2021
	£	£	£	£
Fundraising expenses	-	-	-	-
<b>Charitable Activities</b>				
Salaries (including National Insurance)	143,970	86,680	230,650	217,440
Consultancy	-	-	-	-
Recruitment	-	-	-	-
Subsistence	309	110	419	532
Training	542	252	794	707
Staff and Volunteers Travel	1,000	593	1,593	1,985
Photocopying	597	597	1,194	1,417
Computer and office equipment	4,926	1,121	6,047	14,374
Heat and Light	1,460	543	2,003	2,706
Payroll fees	2,423	1,000	3,423	1,348
Postage	573	572	1,145	157
Printing and Stationery	519	230	749	1,232
Reference materials	0	1,132	1,132	882
Telephone	6,896	2,696	9,592	10,262
Cleaning	5	6	11	250
Insurance	400	103	503	575
Rent	11,471	6,446	17,917	19,881
Repairs and maintenance	4,268	-	4,268	1,840
CITA charges	4,036	-	4,036	3,510
Accountancy	850	-	850	850
Legal and professional fees	7,631	-	7,631	1,643
Grants to clients	-	20,205	20,205	82,784
Sundry expenses	6,370	91	6,461	1,364
	54,276	35,697	89,973	148,299
<b>Total Expenditure</b>	<b>198,246</b>	<b>122,377</b>	<b>320,623</b>	<b>365,739</b>

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

**7. Analysis of Staff Costs and Remuneration of Key Management Personnel**

	<b>2023</b>	<b>2022</b>
	£	£
Salaries and wages	209,059	206,477
Social Security costs	16,731	18,329
Pension Costs	3,712	5,844
	<u>229,502</u>	<u>230,650</u>

The average number of employees was 15 (2020:15) with all employee time involved in providing either support to the governance of the charity or support services to charitable activities.

The Bureau considers its key management personnel comprise the trustees and The Chief Executive Officer. The total employment benefits including employer pension contributions of key management personnel were £22,678 (2021/22: £41,361). Our Chief Executive Officer joined us midway through the year, and the position was vacant until then.

No employees had employee benefits in excess of £60,000 (2021/22: none)

**8. Taxation**

The company is a registered charity and as such is not liable for corporation tax.

**9. Movement in total funds for the year**

This is stated after charging:

	<b>2023</b>	<b>2022</b>
	£	£
Accountancy	1000	850
	<u>1000</u>	<u>850</u>

**10. Investments**

The organisation released its investments into the general reserves in the financial year 2016/17.

**11. Debtors**

	£	£
Prepayments and accrued income	-	12,928
	<u>-</u>	<u>12,928</u>

**12. Creditors: amounts falling due within one year**

	£	£
Accruals and Deferred Income	9,104	5,609
Other Creditors	1,217	
	<u>10,321</u>	<u>5,609</u>

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

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**13. Funds of the charity**

The funds of the charity are composed of the following: -

	Unrestricted £	Restricted £	Total £
Current assets	166,033		166,033
Current liabilities	(10,321)	-	(10,321)
	<u>155,712</u>	<u>          </u>	<u>155,712</u>

**14. Restricted Funds**

	At 1 April 2022 £	Income £	Expenditure £	Transfers £	At 31 March 2023 £
Ukraine Project		160,141	160,213	72	
DRO			6,551	6,551	
Children's Centre		10,500	13,512	3,012	-
Schools Project			9,770	9,770	-
	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>
Total		170,641	190,046	19,405	-

**15. Trustees' remuneration and expenses**

No Trustee received remuneration or expenses during the year.

**16. Related Party Transactions**

There were no transactions with related parties during the year.

**CITIZENS ADVICE SERVICE EAST DEVON**

England & Wales - Charity number 1115963

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# Accounts

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**EAST DEVON CITIZENS ADVICE BUREAU**  
**(A company limited by guarantee)**

**Operating as**

**CITIZENS ADVICE EAST DEVON**

**DIRECTORS' REPORT AND UNAUDITED FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED 31 MARCH 2022**

**Charity No: 1115963**  
**Company No: 05820956**  
**(England and Wales)**

**FOR THE YEAR ENDED 31 MARCH 2022**

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**DIRECTORS' ANNUAL REPORT  
FOR THE YEAR ENDED 31 MARCH 2022**

**LEGAL AND ADMINISTRATIVE DETAILS**

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**Registered charity number:** 1115963

**Registered company number:** 05820956

**Legal status:** East Devon Citizens Advice Bureau was originally registered as a charity on 13 March 1978. It was incorporated under the Companies Act 1985 as a private Company limited by guarantee on 18 May 2006. As a result, the charity was re-registered from 30 August 2006 to reflect its new legal status, the assets and liabilities of the old charity being transferred to the new charity from 1 December 2006. On 1 April 2008 East Devon CAB merged with Exmouth CAB maintaining the EDCAB Charity and Company registration numbers but changing its name to Citizens Advice Service East Devon. On 18 September 2010 the name reverted to East Devon Citizens Advice Bureau.

**Directors/Trustees**

**Directors and Trustees:** (Directors of the company are also members of the company. Where an organisation is entitled to appoint a representative to the board, that organisation is shown).

Mrs E Bradshaw (Chair)

Mrs F Liggins  
Mrs B Kluettgens  
Ms H Nelson  
Ms S Whelan  
Ms A Mourad  
Dr W Hudson

**Company Secretary:** Mr T Bridger

**DIRECTORS' ANNUAL REPORT  
FOR THE YEAR ENDED 31 MARCH 2022 (CONTINUED)**

**LEGAL AND ADMINISTRATIVE DETAILS**

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**Registered address:**

67 Exeter Road  
Exmouth  
Devon  
EX8 1QD

**Bankers:**

CAF Bank  
25 Kings Hill Avenue  
Kings Hill  
West Malling  
Kent  
ME19 4JQ

**Independent Examiner:**

Mr J L Battle FCCA MAAT  
Concept Accountancy & Business Services Limited  
12 Spencer Drive  
Midsomer Norton  
Radstock  
BA3 2DN

## **DIRECTORS' ANNUAL REPORT FOR THE YEAR ENDED 31 MARCH 2022**

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### **DIRECTORS' ANNUAL REPORT FOR THE YEAR ENDED 31 MARCH 2022**

#### **Report of the Trustee Directors**

The Trustees who are directors for Company Law purposes, have pleasure in presenting their report along with financial statements for the year ended **31 March 2022**. The financial statements have been prepared in accordance with the accounting policies set out in the notes to the accounts and comply with the charity's governing document, the Charities Act 2011 and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standards applicable in the UK and Republic of Ireland published on 16 July 2014.

#### **Status**

The company is limited by guarantee and has no shareholding. The Charity's objects and regulations are set out in the company's memorandum and Articles **approved on 19 January 2022** and agreed by National Citizens Advice with the Charity Commission. The company is the successor to the earlier non-incorporated charity which ceased to operate on 30 November 2006 and its assets and funds transferred to the present charity.

#### **Structure, governance and management**

Citizens Advice East Devon is a member of the National Association of Citizens Advice ('Citizens Advice') and is regulated and inspected by the association. In addition, the charity is authorised and regulated by the Financial Conduct Authority (FRN: 617590) and registered with the Information Commissioner's Office.

The charity is governed by a board of directors/trustees who appoint a manager to execute policies and to be responsible for day to day management of the charity's activities. The charity's main office is located in Exmouth.

#### **Objectives and activities**

The charity is established for the purpose of benefitting the community in East Devon (the area of benefit)

- a. By advancing the education of the public in matters relating to mental, physical and social welfare
- b. By relieving poverty

The main activities in relation to these objectives are

- a. We aim to provide the advice people need for the problems they face, and to improve the policies and practices that affect people's lives
- b. We also take part in campaigns for changes to policy and practice that benefit millions of people each year nationally by conducting effective, influential, and award-winning evidence-based social policy work

#### **Public Benefit**

In planning our activities for the year, we kept in kind Charity Commission guidance on public benefit at our trustees' meetings.

The focus of our activities remains to provide free, independent, confidential and impartial advice to everyone on their rights and responsibilities. We value diversity, promote equality and challenge discrimination. Our aims are to provide the advice people need for the problems they face, and to improve the policies and practices that affect people's lives. This benefits thousands of people each year, in East Devon. Clients often report improved health and increased confidence after receiving advice, both which reduce the demand for health services and contribute to happier, more integrated communities. In fact, the service saves time and money for society and stakeholders in many ways, for example, by preventing homelessness, avoiding legal action and helping people to fill in official forms.

Our activities remain open to all members of the community regardless of race, gender, disability, sexual orientation, age or nationality. We provide our services free to all, they are confidential, impartial and independent.

### **Report of the Chair**

Our report for 2021 again reflected on the unusual position not only for Citizens Advice, East Devon, but for the charitable sector as a whole. The on-going impact of the Covid 19 pandemic has again meant that we have had to re-focus our methods of delivery and embrace different ways of working. We hadn't anticipated that some two years later we would still be subject to Covid restrictions. However, thanks to the working practices initiated in 2020 we have been able to offer a largely remote service to the community of East Devon. Our volunteers and paid staff have continued working from home and using Teams and Webchat, together with local and national telephone numbers. As a result we were able to maintain the number of clients helped in the financial year in which we are reporting. The trustees remain incredibly proud of the way in which our frontline service is meeting an ever-increasing demand for our service, given the difficult circumstances.

We were joined on the Board by Emma Charlton and Alexander Kumar, and have said farewell to Amanda Mourad and Wilfrid Hudson, whom we thank for their service. The board we have in place is diligent, very skilled and highly professional in its management of the charity and they are to be commended for the time they give to the community. We have also agreed a new business plan which will guide our efforts over the next three-years as we emerge from the impact of the pandemic and maximise learning over the last two-years. Our focus in 2022/23 will be on the following strategic priorities, as set out in our business plan:

- 1) Leadership: We will assess the options for future strategic and operational leadership of the organisation and decide how to best move forward.
- 2) Premises and Technology: We will carry out a full review of options for physical premises across our large district council area and an assessment of the use of technology to reach clients where we do not have permanent premises. This will be informed by our preferred service delivery model.
- 3) A healthy team culture: We will develop and implement a comprehensive set of actions to improve the culture of the organisation.
- 4) Advice: We will continue to enable our staff and volunteers to give high quality advice and ensure that we are available to those who need us most in a way that works for them.

Our main funders East Devon District Council and Devon County Council have continued to support our work and actively promote Citizens Advice as the first port of call for independent advice, free at the point of delivery. Funds from Devon County Council are distributed through Citizens Advice Devon, a consortium with which we work very closely to deliver the outcomes required of us.

We also have the support of the many Town and Parish Councillors, especially those from Honiton, Exmouth, Seaton, Sidmouth and Ottery St Mary, who recognise the benefits to their constituents of using our services.

As usual, both the Norman Family Trust and the Douglas Martin Trust are always exceptionally generous in their support to Citizens Advice East Devon and its clients.

Finally, I would like to thank all the volunteers, paid staff and trustees as without them we could not offer a most valued service to our community – a what a remarkable service they have provided in the most difficult of circumstances!

**Edwina Bradshaw**  
Chair

## **DIRECTORS' ANNUAL REPORT FOR THE YEAR ENDED 31 MARCH 2022 (CONTINUED)**

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### **Investment policy**

The charity has the power to make any investment that the directors see fit.

### **Reserves policy**

The trustees intend that there should be set aside an amount equivalent to three months operating expenditure. In addition, unrestricted funds are designated for equipment replacement, contractual commitments e.g. Staff salaries and premises to provide for the possibility of relocating.

### **Risk management**

The Directors have assessed the major risks to which the Charity is exposed, in particular those related to the operations and finances of the charity and are satisfied that systems are in place to mitigate their exposure to major risks.

### **Review of transactions and financial position**

During the year the charitable company's incoming resources decreased by £85,253 from £388,269 in 2021 to £303,016. The decrease is primarily due to the reduced value of the Winter fuel voucher schemes in 2021/22. Resources expended decreased by £45,116 from £365,739 in 2021 to £320,623. At 31 March 2022 the total reserves of the charitable company totalled £76,374 (2021: £93,981).

### **Trustees' responsibilities in relation to the financial statements**

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

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

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities Statement of Recommended Practice;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in operation.

The trustees are responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

### **Statement as to disclosure to our Independent Examiners**

In so far as the trustees are aware at the time of approving our trustees' annual report:

- there is no relevant information, being information needed by the examiner in connection with preparing their report, of which the charitable company's examiner is unaware; and
- the trustees have taken all steps that they ought to have taken to make themselves aware of any relevant information and to establish that the examiner is aware of that information.

**DIRECTORS' ANNUAL REPORT  
FOR THE YEAR ENDED 31 MARCH 2022 (CONTINUED)**

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This report has been prepared in accordance with the provisions in Part 15 of the Companies Act 2006 applicable to companies subject to the small companies regime and Statement of Recommended Practice - Accounting and Reporting by Charities and was approved by the Directors and signed on their behalf by:

Signed: 

Name: EDWIN S BRADSHAW

Date: 21.12.22

Signed: 

Name: SHEILA WHELAN

Date: 21-12-2022

## INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF EAST DEVON CITIZENS ADVICE BUREAU FOR THE YEAR ENDED 31 MARCH 2022

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I report on the accounts of the company for the year ended 31 March 2022, which are set out on pages 3 to 19.

### ***Respective responsibilities of trustees and examiner***

The trustees (who are also the directors of the company for the purposes of company law) are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

Having satisfied myself that the charity is not subject to audit under Part 16 of the Companies Act 2006 and is eligible for independent examination, it is my responsibility to:

- examine the accounts under section 145 of the 2011 Act;
- to follow the procedures laid down in the General Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and
- to state whether particular matters have come to my attention.

### ***Basis of independent examiner's report***

My examination was carried out in accordance with the General Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and the seeking of explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and, consequently, no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

Your attention is drawn to the fact that the charity has prepared the accounts (financial statements) in accordance with Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has been withdrawn.

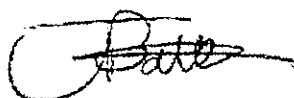
We understand that this has been done in order for the accounts to provide a true and fair view in accordance with the Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2019.

### ***Independent examiner's statement***

In connection with my examination, no matter has come to my attention:

- which gives me reasonable cause to believe that, in any material respect, the requirements:
  - (a) to keep accounting records in accordance with section 386 of the Companies Act 2006, and
  - (b) to prepare accounts which accord with the accounting records, comply with the accounting requirements of the Companies Act 2006 and with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charities (revised 2005) have not been met, or
- to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Mr J L Battle FCCA MAAT  
 Concept Accountancy & Business Services Limited  
 12 Spencer Drive, Midsomer Norton, Radstock, BA3 2DN  
 10<sup>th</sup> November 2022



**STATEMENT OF FINANCIAL ACTIVITIES  
(INCLUDING INCOME AND EXPENDITURE ACCOUNT)  
FOR THE YEAR ENDED 31 MARCH 2022**

		Unrestricted	Restricted	Total 2022	Total 2021
		£	£	£	£
	Notes				
<b>Incoming from:</b>					
Donations		7,953	-	7,953	2,315
Grants and contracts		192,522	89,020	281,542	385,672
Other income		13,521	-	13,521	282
Investments		-	-	-	-
Other		-	-	-	-
<b>Total</b>	3	<b>213,996</b>	<b>89,020</b>	<b>303,016</b>	<b>388,269</b>
<b>Expenditure on:</b>					
Raising funds		-	-	-	-
Charitable activities	5	198,246	122,377	320,623	365,739
Other		-	-	-	-
<b>Total</b>		<b>198,246</b>	<b>122,377</b>	<b>320,623</b>	<b>365,739</b>
Net gains/(losses) on investments	8	-	-	-	-
<b>Net Income/(expenditure)</b>		<b>15,750</b>	<b>(33,357)</b>	<b>(17,607)</b>	<b>22,530</b>
Transfers between funds	12	(33,357)	33,357	-	-
Net movement in funds		(17,607)		(17,607)	22,530
Reconciliation of funds					
Total funds brought forward	11/12	93,981		93,981	71,451
<b>Total funds carried forward</b>	11/12	<b>76,374</b>	<b>-</b>	<b>76,374</b>	<b>93,981</b>

**BALANCE SHEET**  
**AS AT 31 MARCH 2022**

	Notes	2022 £	2021 £
<b>Current assets</b>			
Investments	8	-	-
Prepayments and accrued income	9	12,928	5,588
Cash at bank current accounts		69,055	140,570
		<u>81,983</u>	<u>146,157</u>
<b>Creditors: Amount falling due within one year</b>			
	10	(5,609)	(52,176)
		<u>76,374</u>	<u>93,981</u>
<b>Net assets</b>			
		<u>76,374</u>	<u>93,981</u>
<b>Represented by:</b>			
Unrestricted fund	11	76,374	93,981
Restricted funds	11/12	-	-
		<u>76,374</u>	<u>93,981</u>


For the financial year ended 31 March 2022 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.


Directors' responsibilities:

- The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476;
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of financial statements.

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

Approved by the Board for issue on: 21.12.22.....

Director   
Name: EDWINA J BRADSHAW  
Company Registration No: 05820956

Director   
Name: SHIGILA WHELAN

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

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### 1. Company status

The charity is a company limited by guarantee. The members of the company are named on page 1. In the event of the charity being wound up, the liability in respect of the guarantee is limited to £1 per member of the charity.

### 2. Accounting policies

#### a. Basis of preparation of financial statements

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) effective 1 January 2019 – Charities SORP (FRS 102), Charities SORP (FRS 102) updated Bulletin 1, The Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

The East Devon Citizens Advice Bureau meets the definition of a public benefit entity under FRS 102, Assets and Liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note(s).

#### b. Reconciliation with previous Generally Accepted Accounting Practice and transition to FRS 102

In preparing the accounts, the trustees have considered whether in applying the accounting policies required by FRS 102 and the Charities SORP FRS 102 the restatement of comparative items was required.

No restatement was considered necessary.

#### c. Income

##### *Donations and grants*

Income from donations and grants, including capital grants, is included in incoming resources when these are receivable, except as follows:

- When donors specify that donations and grants given to the charity must be used in future accounting periods, the income is deferred until those periods.
- When donors impose conditions which have to be fulfilled before the charity becomes entitled to use such income, the income is deferred and not included in incoming resources until the pre-conditions for use have been met.

When donors specify that donations and grants, including capital grants, are for particular restricted purposes, which do not amount to pre-conditions regarding entitlement, this income is included in incoming resources of restricted funds when receivable.

##### *Interest receivable*

Interest is included when receivable by the charity.

## **NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2022 (CONTINUED)**

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### **2. Accounting policies (continued)**

#### **d. Expenditure**

All 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 use of resources. Expenses include VAT which cannot be recovered.

#### **e. Assets and liabilities**

These are included in the balance sheet at the following amounts:

Other investments are included at fair value based on market value  
Current assets at the lower of cost and net realisable value.  
Liabilities at their settlement value.

#### **f. Unrestricted funds**

Both income and the capital may be used for the general purposes of the charity. Funds contained within the unrestricted fund are classified in line with the Charity's reserve policy.

These funds pay for administration of the affairs of the charity and for the various activities with which the charity is involved.

#### **g. Restricted Funds**

The charity's restricted funds represent those funds received for specific purposes.

#### **h. Basic financial instruments**

The charity only has financial instruments and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value.

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

**3. Income 2021/22**

	Unrestricted	Restricted	Total 2022	Total 2021
	£	£	£	£
<b>Donations</b>				
Grants for clients	-	-	-	-
Other organisations donations	7,953	-	7,953	2,315
	<u>7,953</u>	<u>-</u>	<u>7,953</u>	<u>2,315</u>
<b>Grants and contracts</b>				
East Devon District Council	68,419		68,419	93,045
Devon County Council	55,414		55,414	55,259
Town and Parish Councils	9,500		9,500	11,500
Healthwatch	-	1,863	1,863	7,340
MAPS		22,892	22,892	29,197
Children's' Centre		11,020	11,020	10,900
Help to Claim		31,146	31,146	21,587
Winter Fuel Vouchers		22,099	22,099	83,512
Other Grants for Services	72,697		72,697	68,155
Heat Well for Less		-		5,177
	<u>206,030</u>	<u>89,020</u>	<u>295,050</u>	<u>385,672</u>
<b>Other income</b>				
Bank Interest received	13	-	13	57
Other income	-	-	-	225
	<u>13</u>	<u>-</u>	<u>13</u>	<u>282</u>
Investment Income	-	-	-	-
<b>Total Income</b>	<u>213,996</u>	<u>89,020</u>	<u>303,016</u>	<u>388,269</u>

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

**4. Income 2020/21 (Comparatives)**

	Unrestricted	Restricted	Total 2021	Total 2020
	£	£	£	£
<b>Donations</b>				
Grants for clients	-	-	-	-
Other organisations donations	2,315	-	2,315	4,496
	<u>2,315</u>	<u>-</u>	<u>2,315</u>	<u>4,496</u>
<b>Grants and contracts</b>				
East Devon District Council	93,045	-	93,045	66,864
Devon County Council	55,259	-	55,259	53,350
Town and Parish Councils	11,500	-	11,500	8,000
Finance and Benefits Visiting Officer (FABVO)	-	-	-	2,212
Healthwatch	-	7,340	7,340	6,408
Children's Centre	-	10,900	10,900	13,975
Help to Claim	-	21,587	21,587	30,007
CITA Various Small Grants	-	-	-	20,000
Heat Well for Less	-	5,177	5,177	4,804
Other Grants for Services	68,155	-	68,155	11,865
DRO	-	29,197	29,197	-
Winter Fuel Vouchers	-	83,512	83,512	-
	<u>227,959</u>	<u>157,713</u>	<u>385,672</u>	<u>217,485</u>
<b>Other income</b>				
Bank Interest received	57	-	57	-
Other income	225	-	225	920
	<u>282</u>	<u>-</u>	<u>282</u>	<u>920</u>
Investment Income	-	-	-	-
<b>Total Income</b>	<u>230,556</u>	<u>157,713</u>	<u>388,269</u>	<u>222,901</u>

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

**5. Expenditure 2021/22**

	Unrestricted	Restricted	Total 2022	Total 2021
	£	£	£	£
Fundraising expenses	-	-	-	-
<b>Charitable Activities</b>				
Salaries (including National Insurance)	143,970	86,680	230,650	217,440
Consultancy	-	-	-	-
Recruitment	-	-	-	-
Subsistence	309	110	419	532
Training	542	252	794	707
Staff and Volunteers Travel	1,000	593	1,593	1,985
Photocopying	597	597	1,194	1,417
Computer and office equipment	4,926	1,121	6,047	14,374
Heat and Light	1,460	543	2,003	2,706
Payroll fees	2,423	1,000	3,423	1,348
Postage	573	572	1,145	157
Printing and Stationery	519	230	749	1,232
Reference materials	0	1,132	1,132	882
Telephone	6,896	2,696	9,592	10,262
Cleaning	5	6	11	250
Insurance	400	103	503	575
Rent	11,471	6,446	17,917	19,881
Repairs and maintenance	4,268	-	4,268	1,840
CITA charges	4,036	-	4,036	3,510
Accountancy	850	-	850	850
Legal and professional fees	7,631	-	7,631	1,643
Grants to clients	-	20,205	20,205	82,784
Sundry expenses	6,370	91	6,461	1,364
	54,276	35,697	89,973	148,299
<b>Total Expenditure</b>	<b>198,246</b>	<b>122,377</b>	<b>320,623</b>	<b>365,739</b>

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

**6. Expenditure 2020/21(Comparatives)**

	Unrestricted	Restricted	Total 2021	Total 2020
	£	£	£	£
Fundraising expenses	-	-	-	-
<b>Charitable Activities</b>				
Salaries (including National Insurance)	141,232	76,208	217,440	135,179
Consultancy	-	-	-	-
Recruitment	-	-	-	-
Subsistence	473	59	532	1,047
Training	595	112	707	708
Staff and Volunteers Travel	1,790	195	1,985	6,902
Photocopying	1,292	125	1,417	450
Computer and office equipment	13,621	753	14,374	14,657
Heat and Light	2,495	211	2,706	1,968
Payroll fees	1,145	203	1,348	1,466
Postage	118	39	157	167
Printing and Stationery	1,071	161	1,232	2,366
reference materials	618	264	882	2,452
Telephone	9,212	1,050	10,262	5,732
Cleaning	154	96	250	3,469
Insurance	503	72	575	689
Rent	17,917	1,964	19,881	26,694
Repairs and maintenance	1,688	152	1,840	941
CITA charges	3,510	-	3,510	5,181
Accountancy	850	-	850	1,401
Legal and professional fees	10,219	-	10,219	1,245
Grants to clients	45	82,739	82,784	3,053
Sundry expenses	1,267	97	1,364	5,908
	60,007	88,292	148,299	86,496
<b>Total Expenditure</b>	<b>201,239</b>	<b>164,500</b>	<b>365,739</b>	<b>221,675</b>

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

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**4. Analysis of staff costs and remuneration of key management personnel**

	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
Salaries and wages	206,477	202,153
Social Security costs	18,329	11,114
Pension Costs	5,844	4,173
	<u>230,650</u>	<u>217,440</u>

The average number of employees was 15 (2021:15) with all employee time involved in providing either support to the governance of the charity or support services to charitable activities.

The Bureau considers its key management personnel comprise the trustees and The Chief Executive Officer. No employees had employee benefits in excess of £60,000 (2021: none)

**6. Taxation**

The company is a registered charity and as such is not liable for corporation tax.

**7. Movement in total funds for the year**

This is stated after charging:

	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
Accountancy	850	850
	<u>850</u>	<u>850</u>

**8. Investments**

The organisation released its investments into the general reserves in the financial year 2016/17.

**9. Debtors**

	<b>£</b>	<b>£</b>
Prepayments and accrued income	12,928	5,588
	<u>12,928</u>	<u>5,588</u>

**10. Creditors: amounts falling due within one year**

	<b>£</b>	<b>£</b>
Deferred income		
Accruals	5,609	52,176
	<u>5,609</u>	<u>52,176</u>

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

**11. Funds of the charity**

The funds of the charity are composed of the following: -

	Unrestricted £	Restricted £	Total £
Current assets	81,983	-	81,983
Current liabilities	(5,609)	-	(5,609)
	<u>76,374</u>	<u>-</u>	<u>76,374</u>

**12. Restricted funds**

	At 1 April 2021 £	Income £	Expenditure £	Transfers £	At 31 March 2022 £
Healthwatch	-	1,863	2,435	572	-
MAP's	-	22,892	36,318	13,426	-
Children's Centre	-	11,020	28,558	17,538	-
UC Help to Claim	-	31,146	32,967	1,821	-
Winter Fuel Vouchers	-	22,099	22,099	-	-
	<u>-</u>	<u>89,020</u>	<u>122,377</u>	<u>33,357</u>	<u>-</u>
Total	-	89,020	122,377	33,357	-

**13. Trustees' remuneration and expenses**

No Trustee received remuneration or expenses during the year.

**CITIZENS ADVICE SERVICE EAST DEVON**

England & Wales - Charity number 1115963

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# Accounts

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**EAST DEVON CITIZENS ADVICE BUREAU  
(A company limited by guarantee)**

**Operating as**

**CITIZENS ADVICE EAST DEVON**

**DIRECTORS' REPORT AND UNAUDITED FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2021**

**Charity No: 1115963  
Company No: 05820956  
(England and Wales)**

**FOR THE YEAR ENDED 31 MARCH 2021**

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**DIRECTORS' ANNUAL REPORT  
FOR THE YEAR ENDED 31 MARCH 2021**

**LEGAL AND ADMINISTRATIVE DETAILS**

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**Registered charity number:** 1115963

**Registered company number:** 05820956

**Legal status:** East Devon Citizens Advice Bureau was originally registered as a charity on 13 March 1978. It was incorporated under the Companies Act 1985 as a private Company limited by guarantee on 18 May 2006. As a result, the charity was re-registered from 30 August 2006 to reflect its new legal status, the assets and liabilities of the old charity being transferred to the new charity from 1 December 2006. On 1 April 2008 East Devon CAB merged with Exmouth CAB maintaining the EDCAB Charity and Company registration numbers but changing its name to Citizens Advice Service East Devon. On 18 September 2010 the name reverted to East Devon Citizens Advice Bureau.

**Directors/Trustees**

**Directors and Trustees:** (Directors of the company are also members of the company. Where an organisation is entitled to appoint a representative to the board, that organisation is shown).

Mrs E Bradshaw (Chair)

Mrs F Liggins  
Mrs B Kluettgens  
Ms H Nelson  
Ms S Whelan  
Ms A Mourad  
Dr W Hudson

**Company Secretary:** Mr T Bridger

**DIRECTORS' ANNUAL REPORT  
FOR THE YEAR ENDED 31 MARCH 2021 (CONTINUED)**

**LEGAL AND ADMINISTRATIVE DETAILS**

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**Registered address:**

67 Exeter Road  
Exmouth  
Devon  
EX8 1QD

**Bankers:**

CAF Bank  
25 Kings Hill Avenue  
Kings Hill  
West Malling  
Kent  
ME19 4JQ

**Independent Examiner:**

Mr J L Battle FCCA MAAT  
Concept Accountancy & Business Services Limited  
12 Spencer Drive  
Midsomer Norton  
Radstock  
BA3 2DN

## **DIRECTORS' ANNUAL REPORT FOR THE YEAR ENDED 31 MARCH 2021**

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### **DIRECTORS' ANNUAL REPORT FOR THE YEAR ENDED 31 MARCH 2021**

#### **Report of the Trustee Directors**

The Trustees who are directors for Company Law purposes, have pleasure in presenting their report along with financial statements for the year ended **31 March 21**. The financial statements have been prepared in accordance with the accounting policies set out in the notes to the accounts and comply with the charity's governing document, the Charities Act 2011 and 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 published on 16 July 2014.

#### **Status**

The company is limited by guarantee and has no share capital. The Charity's objects and regulations are set out in the company's Memorandum and Articles **approved on 18 May 2006**, the date of incorporation. The company is the successor to the earlier non-incorporated charity which ceased to operate on 30 November 2006 and its assets and funds transferred to the present charity.

#### **Structure, governance and management**

East Devon Citizens Advice is a member of the National Association of Citizens Advice, 'Citizens Advice' and is regulated and inspected by the association.

The bureau is governed by a board of directors/trustees who appoint a manager to execute policies and to be responsible for day to day management of the Bureau's activities. The bureau's main office is located in Exmouth.

#### **Objectives and activities**

The bureau is established for the purpose of benefiting the community in East Devon (the area of benefit)

- a. By advancing the education of the public in matters relating to mental, physical and social welfare.
- b. By relieving poverty.

The main activities in relation to these objectives are

- a. We aim to provide the advice people need for the problems they face, and to improve the policies and practices that affect people's lives.
- b. We also take part in campaigns for changes to policy and practice that benefit millions of people each year nationally by carrying out effective, influential, and award-winning evidence-based social policy work.

#### **Public Benefit**

In planning our activities for the year, we kept in mind the Charity Commissions guidance on public benefit at our trustees' meetings.

The focus of our activities remains to provide free, independent, confidential and impartial advice to everyone on their rights and responsibilities. We value diversity, promote equality and challenge discrimination. Our aims are to provide the advice people need for the problems they face, and to improve the policies and practices that affect people's lives. This benefits thousands of people each year, in the East Devon. Clients often report improved health and increased confidence after receiving advice, both of which reduce the demand for health services and contribute to happier, more integrated communities. In fact, the service saves time and money for society and stakeholders in many ways, for example, by preventing homelessness, avoiding legal action and helping people to fill in official forms.

Our activities remain open to all members of the community regardless of race, gender, disability, sexual orientation, age or nationality. We provide our advice services free to all, they are confidential, impartial and independent.

## **DIRECTORS' ANNUAL REPORT FOR THE YEAR ENDED 31 MARCH 2021 (CONTINUED)**

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### **Report of the Trustee Directors (cont.)**

#### **Report of the Chair**

Our report for 2020 reflected that the period covered was unusual not only for Citizens Advice, East Devon, but for the charitable sector as a whole. The onset of the Covid 19 restrictions had forced us to re-focus our methods of delivery and adopt new ways of working. We hadn't anticipated that a full year later we would still be subject to even more stringent Covid restrictions. However, thanks to the working practises initiated the previous year we were able to offer a fully remote service to the community of East Devon. The volunteer and paid staff advisers working from home and using Teams, Webchat, together with local and national telephone numbers were able to increase the number of clients helped in the financial year in which we are reporting. The Trustees are tremendously proud of the way in which our frontline service has stepped up and met an ever-increasing demand for our service, especially as they are working from home under difficult circumstances.

We were joined on the Board by Felicity Liggins and Emma Hewardine. Emma decided not to remain, so the role of Treasurer was led by National Citizens advice. The board we have in place is hard-working, very skilled and highly professional in its management of CAED and they are to be commended for the time they give to the community.

In October, on the advice of our CEO Tim Bridger who had quickly implemented our digital strategy, we closed the Honiton and Sidmouth outreaches as being unsuitable for face-to-face advice or for volunteers/staff to work from. The lease on our Seaton office expired on 28 February so that was also closed. We are looking for suitable locations from which to ensure staff and volunteers can work in a Covid safe environment. We are also searching for suitable premises where we can install video-booths which will allow remote advice to be given.

Our main funders East Devon District Council and Devon County Council have continued to support our work and actively promote Citizens Advice as the first port of call for independent advice, free at the point of delivery. Funds from Devon County Council are distributed through CA Devon, a consortium with which we work very closely to deliver the outcomes required of us and also to ensure that any project work is successful.

We also have the support of the many local Town and Parish Councillors, especially those from Honiton, Exmouth, Seaton and Sidmouth, who recognise the benefits to their constituents of using our services.

As usual, both the Norman Family Trust and the Douglas Martin Trust are always exceptionally generous in their support to CAED and its clients.

Finally, I would like to thank all the volunteers, paid staff and trustees as without them we could not offer a most valued service to our community – and what a remarkable service they have provided in this most difficult of years!

Edwina Bradshaw  
Chair  
August 2021

## **DIRECTORS' ANNUAL REPORT FOR THE YEAR ENDED 31 MARCH 2021 (CONTINUED)**

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### **Investment policy**

The charity has the power to make any investment that the directors see fit.

### **Reserves policy**

The trustees intend that there should be set aside an amount equivalent to three months operating expenditure. In addition, unrestricted funds are designated for equipment replacement, contractual commitments e.g. Staff salaries and premises to provide for the possibility of relocating.

### **Risk management**

The Directors have assessed the major risks to which the Charity is exposed, in particular those related to the operations and finances of the charity and are satisfied that systems are in place to mitigate their exposure to major risks.

### **Review of transactions and financial position**

During the year the charitable company's incoming resources increased by £165,368 from £222,901 in 2020 to £388,269. The increase in income is primarily due to the introduction of the Winter fuel voucher scheme, totally offset with expenditure. Resources expended increased by £144,064 from £221,675 in 2020 to £365,739. At 31 March 2021 the total reserves of the charitable company totalled £93,981 (2020: £71,451).

### **Trustees' responsibilities in relation to the financial statements**

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

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

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities Statement of Recommended Practice;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in operation.

The trustees are responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

### **Statement as to disclosure to our Independent Examiners**


In so far as the trustees are aware at the time of approving our trustees' annual report:

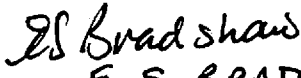
- there is no relevant information, being information needed by the examiner in connection with preparing their report, of which the charitable company's examiner is unaware; and
- the trustees have taken all steps that they ought to have taken to make themselves aware of any relevant information and to establish that the examiner is aware of that information.

**DIRECTORS' ANNUAL REPORT  
FOR THE YEAR ENDED 31 MARCH 2021 (CONTINUED)**

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This report has been prepared in accordance with the provisions in Part 15 of the Companies Act 2006 applicable to companies subject to the small companies regime and Statement of Recommended Practice - Accounting and Reporting by Charities and was approved by the Directors and signed on their behalf by:

Signed:   
Date: S. WHELAN  
10 December 2021

Signed   
Date: E.S. BRADSHAW  
10 December 2021

## INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF EAST DEVON CITIZENS ADVICE BUREAU

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I report on the accounts of the company for the year ended 31 March 2021, which are set out on pages 3 to 19.

### ***Respective responsibilities of trustees and examiner***

The trustees (who are also the directors of the company for the purposes of company law) are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

Having satisfied myself that the charity is not subject to audit under Part 16 of the Companies Act 2006 and is eligible for independent examination, it is my responsibility to:

- examine the accounts under section 145 of the 2011 Act;
- to follow the procedures laid down in the General Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and
- to state whether particular matters have come to my attention.

### ***Basis of independent examiner's report***

My examination was carried out in accordance with the General Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and the seeking of explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and, consequently, no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

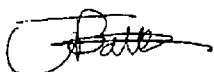
Your attention is drawn to the fact that the charity has prepared the accounts (financial statements) in accordance with Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has been withdrawn.

We understand that this has been done in order for the accounts to provide a true and fair view in accordance with the Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

### ***Independent examiner's statement***

In connection with my examination, no matter has come to my attention:

- which gives me reasonable cause to believe that, in any material respect, the requirements:
  - (a) to keep accounting records in accordance with section 386 of the Companies Act 2006, and
  - (b) to prepare accounts which accord with the accounting records, comply with the accounting requirements of the Companies Act 2006 and with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charities (revised 2005) have not been met, or
- to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



Mr J L Battle FCCA MAAT  
 Concept Accountancy & Business Services Limited  
 12 Spencer Drive, Midsomer Norton, Radstock, BA3 2DN  
 6th December 2021

**STATEMENT OF FINANCIAL ACTIVITIES  
(INCLUDING INCOME AND EXPENDITURE ACCOUNT)  
FOR THE YEAR ENDED 31 MARCH 2021**

		Unrestricted	Restricted	Total 2021	Total 2020
		£	£	£	£
<b>Incoming from:</b>					
Donations		2,315	-	2,315	4,496
Grants and contracts		227,959	157,713	385,672	217,485
Other income		282	-	282	920
Investments		-	-	-	-
Other		-	-	-	-
<b>Total</b>	<b>3</b>	<b>230,556</b>	<b>157,713</b>	<b>388,269</b>	<b>222,901</b>
<b>Expenditure on:</b>					
Raising funds		-	-	-	-
Charitable activities	4	201,239	164,500	365,739	221,675
Other		-	-	-	-
<b>Total</b>		<b>201,239</b>	<b>164,500</b>	<b>365,739</b>	<b>221,675</b>
Net gains/(losses) on investments	8	-	-	-	-
<b>Net Income/(expenditure)</b>		<b>29,317</b>	<b>(6,787)</b>	<b>22,530</b>	<b>1,226</b>
Transfers between funds	12	(1,810)	1,810	-	-
Net movement in funds		27,507	(4,977)	22,530	1,226
Reconciliation of funds					
Total funds brought forward	11/12	66,474	4,977	71,451	70,225
<b>Total funds carried forward</b>	<b>11/12</b>	<b>93,981</b>	<b>-</b>	<b>93,981</b>	<b>71,451</b>

**BALANCE SHEET**  
**AS AT 31 MARCH 2021**

	Notes	2021 £	2020 £
<b>Current assets</b>			
Investments	8	-	-
Prepayments and accrued income	9	5,588	5,916
Cash at bank current accounts		140,570	73,262
		<u>146,157</u>	<u>79,178</u>
<b>Creditors: Amount falling due within one year</b>			
	10	(52,176)	(7,726)
		<u>93,981</u>	<u>71,451</u>
<b>Net assets</b>			
<b>Represented by:</b>			
Unrestricted fund	11	93,981	66,474
Restricted funds	11/12	-	4,977
		<u>93,981</u>	<u>71,451</u>

For the financial year ended 31 March 2021 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476;
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of financial statements.

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

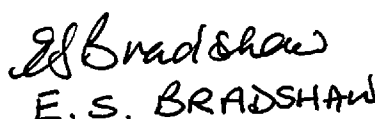
Approved by the Board for issue on: 10 December 2021

Director



S. WHELAN

Director



E. S. BRADSHAW

Company Registration No: 05820956

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

---

### **1. Company status**

The charity is a company limited by guarantee. The members of the company are named on page 1. In the event of the charity being wound up, the liability in respect of the guarantee is limited to £1 per member of the charity.

### **2. Accounting policies**

#### **a. Basis of preparation of financial statements**

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) effective 1 January 2015 – Charities SORP (FRS 102), Charities SORP (FRS 102) updated Bulletin 1, The Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

The East Devon Citizens Advice Bureau meets the definition of a public benefit entity under FRS 102, Assets and Liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note(s).

#### **b. Reconciliation with previous Generally Accepted Accounting Practice and transition to FRS 102**

In preparing the accounts, the trustees have considered whether in applying the accounting policies required by FRS 102 and the Charities SORP FRS 102 the restatement of comparative items was required.

No restatement was considered necessary.

#### **c. Income**

##### *Donations and grants*

Income from donations and grants, including capital grants, is included in incoming resources when these are receivable, except as follows:

- When donors specify that donations and grants given to the charity must be used in future accounting periods, the income is deferred until those periods.
- When donors impose conditions which have to be fulfilled before the charity becomes entitled to use such income, the income is deferred and not included in incoming resources until the pre-conditions for use have been met.

When donors specify that donations and grants, including capital grants, are for particular restricted purposes, which do not amount to pre-conditions regarding entitlement, this income is included in incoming resources of restricted funds when receivable.

##### *Interest receivable*

Interest is included when receivable by the charity.

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

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**2. Accounting policies (continued)**

**d. Expenditure**

All 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 use of resources. Expenses include VAT which cannot be recovered.

**e. Assets and liabilities**

These are included in the balance sheet at the following amounts:

Other investments are included at fair value based on market value  
Current assets at the lower of cost and net realisable value.  
Liabilities at their settlement value.

**f. Unrestricted funds**

Both income and the capital may be used for the general purposes of the charity. Funds contained within the unrestricted fund are classified in line with the Charity's reserve policy.

These funds pay for administration of the affairs of the charity and for the various activities with which the charity is involved.

**g. Restricted Funds**

The charity's restricted funds represent those funds received for specific purposes.

**h. Basic financial instruments**

The charity only has financial instruments and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value.

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

**3. Income 2020/21**

	Unrestricted	Restricted	Total 2021	Total 2020
	£	£	£	£
<b>Donations</b>				
Grants for clients	-	-	-	-
Other organisations donations	2,315	-	2,315	4,496
	<u>2,315</u>	<u>-</u>	<u>2,315</u>	<u>4,496</u>
<b>Grants and contracts</b>				
East Devon District Council	93,045	-	93,045	66,864
Devon County Council	55,259	-	55,259	53,350
Town and Parish Councils	11,500	-	11,500	8,000
Finance and Benefits Visiting Officer (FABVO)	-	-	-	2,212
Healthwatch	-	7,340	7,340	6,408
Children's Centre	-	10,900	10,900	13,975
Help to Claim	-	21,587	21,587	30,007
CITA Various Small Grants	-	-	-	20,000
Heat Well for Less	-	5,177	5,177	4,804
Other Grants for Services	68,155	-	68,155	11,865
DRO	-	29,197	29,197	-
Winter Fuel Vouchers	-	83,512	83,512	-
	<u>227,959</u>	<u>157,713</u>	<u>385,672</u>	<u>217,485</u>
<b>Other income</b>				
Bank Interest received	57	-	57	-
Other income	225	-	225	920
	<u>282</u>	<u>-</u>	<u>282</u>	<u>920</u>
Investment Income	-	-	-	-
<b>Total Income</b>	<u>230,556</u>	<u>157,713</u>	<u>388,269</u>	<u>222,901</u>

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

**Income 2019/20 (Comparatives)**

	Unrestricted	Restricted	Total 2020	Total 2019
	£	£	£	£
<b>Donations</b>				
Grants for clients	-	-	-	-
Other organisations donations	4,496	-	4,496	11,059
	<u>4,496</u>	<u>-</u>	<u>4,496</u>	<u>11,059</u>
<b>Grants and contracts</b>				
East Devon District Council	66,864	-	66,864	65,170
Devon County Council	53,350	-	53,350	54,377
Town and Parish Councils	8,000	-	8,000	9,750
Finance and Benefits Visiting Officer (FABVO)	-	2,212	2,212	4,423
Healthwatch	-	6,408	6,408	6,000
Children's Centre	-	13,975	13,975	11,400
Help To Claim	-	30,007	30,007	3,672
CITA Various Small Grants	20,000	-	20,000	11,173
Other Grants for Services	11,865	-	11,865	7,963
Heat Well for Less	-	4,804	4,804	-
	<u>160,079</u>	<u>57,406</u>	<u>217,485</u>	<u>173,928</u>
<b>Other income</b>				
Fundraising	-	-	-	-
Other income	920	-	920	89
	<u>920</u>	<u>-</u>	<u>920</u>	<u>89</u>
Investment Income	-	-	-	-
<b>Total Income</b>	<u>165,495</u>	<u>57,406</u>	<u>222,901</u>	<u>185,076</u>

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

**4. Expenditure 2020/21**

	Unrestricted	Restricted	Total 2021	Total 2020
	£	£	£	£
Fundraising expenses	-	-	-	-
<b>Charitable Activities</b>				
Salaries (including National Insurance)	141,232	76,208	217,440	135,179
Consultancy	-	-	-	-
Recruitment	-	-	-	-
Subsistence	473	59	532	1,047
Training	595	112	707	708
Staff and Volunteers Travel	1,790	195	1,985	6,902
Photocopying	1,292	125	1,417	450
Computer and office equipment	13,621	753	14,374	14,657
Heat and Light	2,495	211	2,706	1,968
Payroll fees	1,145	203	1,348	1,466
Postage	118	39	157	167
Printing and Stationery	1,071	161	1,232	2,366
reference materials	618	264	882	2,452
Telephone	9,212	1,050	10,262	5,732
Cleaning	154	96	250	3,469
Insurance	503	72	575	689
Rent	17,917	1,964	19,881	26,694
Repairs and maintenance	1,688	152	1,840	941
CITA charges	3,510	-	3,510	5,181
Accountancy	850	-	850	1,401
Legal and professional fees	1,643	-	1,643	1,245
Grants to clients	45	82,739	82,784	3,053
Sundry expenses	1,267	97	1,364	5,908
	60,007	88,292	148,299	86,496
<b>Total Expenditure</b>	<b>201,239</b>	<b>164,500</b>	<b>365,739</b>	<b>221,675</b>

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

**Expenditure 2019/20 (Comparatives)**

	Unrestricted	Restricted	Total 2020	Total 2019
	£	£	£	£
Fundraising expenses	-	-	-	-
<b>Charitable Activities</b>				
Salaries (including National Insurance)	90,266	44,913	135,179	104,000
Consultancy	-	-	-	-
Recruitment				
Subsistence	1,005	42	1,047	281
Training	554	154	708	2,143
Staff and Volunteers Travel	3,090	3,811	6,902	5,813
Photocopying	399	51	450	446
Computer and office equipment	12,890	1,767	14,657	1,623
Heat and Light	1,797	171	1,968	2,303
Payroll fees	1,280	186	1,466	1,317
Postage	153	14	167	200
Printing and Stationery	2,289	77	2,366	2,592
Reference materials	2,340	112	2,452	1,634
Telephone	5,594	139	5,732	7,681
Cleaning	3,373	96	3,469	593
Insurance	628	61	689	1,413
Rent	24,529	2,165	26,694	25,471
Repairs and maintenance	869	72	941	923
CITA charges	4,609	573	5,181	3,860
Accountancy	1,215	186	1,401	2,606
Legal and professional fees	1,144	101	1,245	1,235
Grants to clients	2,645	408	1,805	1,805
Sundry expenses	5,811	97	5,908	559
Depreciation				3,272
	76,214	10,282	86,496	67,819
<b>Total Expenditure</b>	<b>166,480</b>	<b>55,195</b>	<b>221,675</b>	<b>171,819</b>

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

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**5. Analysis of staff costs and remuneration of key management personnel**

	<b>2021</b>	<b>2020</b>
	<b>£</b>	<b>£</b>
Salaries and wages	202,153	121,122
Social Security costs	11,114	12,288
Pension Costs	4,173	1,768
	<u>217,440</u>	<u>135,178</u>

The average number of employees was 15 (2020:15) with all employee time involved in providing either support to the governance of the charity or support services to charitable activities.

The Bureau considers its key management personnel comprise the trustees and The Chief Executive Officer. The total employment benefits including employer pension contributions of key management personnel were £41,361 (2020: £38,876).

No employees had employee benefits in excess of £60,000 (2020: none)

**6. Taxation**

The company is a registered charity and as such is not liable for corporation tax.

**7. Movement in total funds for the year**

This is stated after charging:

	<b>2021</b>	<b>2020</b>
	<b>£</b>	<b>£</b>
Accountancy	850	1,401
	<u>850</u>	<u>1,401</u>

**8. Investments**

The organisation released its investments into the general reserves in the financial year 2016/17.

**9. Debtors**

	<b>£</b>	<b>£</b>
Prepayments and accrued income	5,588	5,916
	<u>5,588</u>	<u>5,916</u>

**10. Creditors: amounts falling due within one year**

	<b>£</b>	<b>£</b>
Deferred income		
Accruals	52,176	7,735
	<u>52,176</u>	<u>7,735</u>

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

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**11. Funds of the charity**

The funds of the charity are composed of the following: -

	Unrestricted £	Restricted £	Total £
Current assets	146,157	-	146,157
Current liabilities	(52,176)	-	(52,176)
	<u>93,981</u>	<u>-</u>	<u>93,981</u>

**12. Restricted funds**

	At 1 April 2020 £	Income £	Expenditure £	Transfers £	At 31 March 2021 £
Citizens Advice in Partnership with Devon County Council (FABVO)	(1,282)	-	-	1,282	-
Healthwatch	2,511	7,340	6,020	(3,831)	-
DRO	379	29,197	32,304	2,728	-
Children's Centre	2,138	10,900	15,352	2,314	-
UC Help to Claim	104	21,587	21,292	(399)	-
Heat Well For Less	1,127	5,177	6,020	(284)	-
Winter Fuel Vouchers	-	83,512	83,512	-	-
	<u>4,977</u>	<u>157,713</u>	<u>164,500</u>	<u>1,810</u>	<u>-</u>
Total	4,977	157,713	164,500	1,810	-

**13. Trustees' remuneration and expenses**

No Trustee received remuneration or expenses during the year.