

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

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

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

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)

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)

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)**

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

ES Bradshaw
E.S. BRADSHAW

Date:

10 December 2021

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

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.

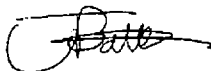
Your attention is drawn to the fact that the charity has prepared the accounts (financial statements) in accordance with Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) in preference 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
		£	£	£	£
	Notes				
Incoming from:					
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		-	-	-	-
Total	3	230,556	157,713	388,269	222,901
Expenditure on:					
Raising funds		-	-	-	-
Charitable activities	4	201,239	164,500	365,739	221,675
Other		-	-	-	-
Total		201,239	164,500	365,739	221,675
Net gains/(losses) on investments	8	-	-	-	-
Net Income/(expenditure)		29,317	(6,787)	22,530	1,226
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
Total funds carried forward	11/12	93,981	-	93,981	71,451

BALANCE SHEET
AS AT 31 MARCH 2021

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

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)**

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
	£	£	£	£
Donations				
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>
Grants and contracts				
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>
Other Income				
Bank Interest received	57	-	57	-
Other income	225	-	225	920
	<u>282</u>	<u>-</u>	<u>282</u>	<u>920</u>
Investment Income	-	-	-	-
Total Income	<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
	£	£	£	£
Donations				
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>
Grants and contracts				
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>
Other income				
Fundraising	-	-	-	-
Other income	920	-	920	89
	<u>920</u>	<u>-</u>	<u>920</u>	<u>89</u>
Investment Income	-	-	-	-
Total Income	<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	-	-	-	-
Charitable Activities				
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
Total Expenditure	201,239	164,500	365,739	221,675

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	-	-	-	-
Charitable Activities				
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
Total Expenditure	166,480	55,195	221,675	171,819

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

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

	2021 £	2020 £
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:

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

8. Investments

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

9. Debtors

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

10. Creditors: amounts falling due within one year

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

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

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.