

Citizens Advice North East Derbyshire

England & Wales · Charity number 1118194

Details

Other names	NORTH EAST DERBYSHIRE CAB
Status	Registered
Legal form	Charitable company
Company number	05933725
Registered	2007-03-02
Register	View on the Charity Commission register

Contact

Address	Clay Cross Active Market Street Clay Cross Derbyshire S45 9LX
Phone	0808 250 5702
Email	mail@nedcab.org.uk
Website	www.citizensadvicened.org.uk

Activities

Objects: The Charity's objects are 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 the local authority districts of North East Derbyshire and Bolsover.

Activities: Provision of free, independent, confidential, impartial advice to the residents of N E Derbyshire & Bolsover Districts

Classification

- **How:** Provides Advocacy/advice/information
- **What:** General Charitable Purposes, Education/training, The Prevention Or Relief Of Poverty
- **Who:** Children/young People, Elderly/old People, People With Disabilities, The General Public/mankind

Geography

- **Area of benefit:** NORTH EAST DERBYSHIRE
- Derbyshire

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£907,344	£827,743	£381,842	26
2024-03-31	£770,493	£693,766	£302,241	22
2023-03-31	£660,621	£638,662	£225,514	21
2022-03-31	£716,300	£660,924	£203,555	23
2021-03-31	£779,894	£771,326	£148,179	23

Trustees

Name	Role	Appointed
John Funnell	Chair	2016-04-25
Caroline McCrystal		2025-11-27
Catherine Thomas-Humphreys		2023-02-22
Colette Baldwin		2024-07-24
Michael George Render		2022-11-09
Peter Handford		2025-11-27
Sharon Challands		2025-11-21
Sunil Jain		2025-11-17
Thomas George Johnstone		2022-05-11
Tracy Allen		2024-11-06

Citizens Advice North East Derbyshire

England & Wales - Charity number 1118194

Accounts

Report of the Trustees and
Unaudited Financial Statements
for the Year Ended 31 March 2025
for
Citizens Advice North East Derbyshire

Bates Weston LLP
Chartered Accountants
The Mills
Canal Street
Derby
DE1 2RJ

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for the Year Ended 31 March 2025

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Citizens Advice North East Derbyshire

Reference and Administrative Details
for the Year Ended 31 March 2025

TRUSTEES	J T Funnell F Bacon (resigned 5.12.2024) K M Salt MBE (resigned 5.12.2024) T G Johnstone M G Render C Thomas-Humphreys L K Smith (resigned 12.6.2024) B J Paget (appointed 1.5.2024) (resigned 25.3.2025) C A Baldwin (appointed 24.7.2024) T Allen (appointed 6.11.2024)
COMPANY SECRETARY	T A Eccleston
REGISTERED OFFICE	Clay Cross Active Market Street Clay Cross Chesterfield Derbyshire S45 9LX
REGISTERED COMPANY NUMBER	05933725 (England and Wales)
REGISTERED CHARITY NUMBER	1118194
INDEPENDENT EXAMINER	Bates Weston LLP Chartered Accountants The Mills Canal Street Derby DE1 2RJ
BANKERS	Unity Trust Bank Nine Brindley Place Birmingham B1 2HB

Report of the Trustees
for the Year Ended 31 March 2025

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 March 2025. The trustees have adopted the provisions of 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).

OBJECTIVES AND ACTIVITIES

Objectives and activities

The Charity's objects are 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 the local authority districts of North East Derbyshire and Bolsover.

Public Benefit

We have referred to the guidance contained in the Charity Commissions' general guidance on public benefit when reviewing our aims and objectives and in planning our future activities. In particular the trustees consider how planned activities which are summarised below will contribute to the aims and objectives they have set. Details of how the Charity has delivered public benefit can be found in the activities for achieving objectives and review of activities sections.

Activities for achieving objectives

Citizens Advice North East Derbyshire (CA NED) aims to provide free, confidential, impartial and independent advice and information for the benefit of the local community, to exercise a responsible influence on the development of social policies and services and to ensure individuals do not suffer through a lack of knowledge or an inability to express their needs effectively.

In addition to the continuing provision of high quality advisory services to the local community, the Charity will continue to seek divergent funding supported by its core funding.

CA NED is also involved in initiatives across North East Derbyshire, Bolsover and the County regarding Financial Inclusion and the Health and Wellbeing of the community as well as being Hate Crime Reporting Centre working in partnership with Safer Derbyshire and Stop Hate UK.

CA NED provides training and support with digital skills through its Digital Connect project. It offers free and friendly advice to residents who are experiencing digital exclusion. This support covers essential areas like internet safety, skill development, employability, productivity software, online transactions, and access to devices and data.

The principal activity of Citizens Advice North East Derbyshire remains the provision of free, confidential, independent, and impartial advice, information, and counsel to the public. This is usually provided through the main drop-in centre in Clay Cross and a variety of community buildings including GP Surgeries, libraries, and foodbanks throughout North East Derbyshire and Bolsover Districts. The backbone of our organisation is our free to call Adviceline complemented by email advice for those who prefer digital contact. In addition to generalist advice, the following specialist advisory services were provided:

- Specialist Debt Provision, accredited as a specialist casework service by Citizens Advice
- Public Health Advisory Service providing generalist advice to patients of GP practices and accessible community venues in North East Derbyshire and Bolsover Districts
- The provision of specialist Energy and Cost of Living Advice
- The provision of advice in foodbanks
- The provision of a telephone Adviceline
- Working in partnership with Trussell to provide a full-time adviser at Clay Cross foodbank
- The provision of advice to clients referred by Derbyshire Community Health Service professionals
- Digital Connect providing training and support with digital skills to residents experiencing digital exclusion, including internet safety, skill development, and accessing online services.
- Provision of specialist money advice on the Hartington Unit at Chesterfield Royal Hospital.

Report of the Trustees
for the Year Ended 31 March 2025

OBJECTIVES AND ACTIVITIES

Volunteers

Volunteers are at the heart of our organisation, providing invaluable assistance in both advising the public and administering the Charity. Their dedication and contributions to our Core Advice service at the Clay Cross drop-in centre, our Adviceline, and our Research and Campaigns work are deeply appreciated. All our volunteers receive in-depth training and support to increase their skills and confidence. This, combined with the other benefits of volunteering such as increased mental well-being and reduced social isolation, results in a remarkable Social Return on Investment of £3,199 per volunteer. At the end of 2024/25, we had 28 volunteers, contributing a total value of £89,572 to our services.

Achievements and performance

Review of activities

In 2024/2025, we made significant investments and expansions in our services, thanks to additional funding from various sources. This strategic diversification of our funding streams ensures we are not overly reliant on any single source, thereby enhancing our resilience and long-term sustainability.

Accessibility

We pride ourselves on our commitment to accessibility, ensuring our services reach those who need them most. Our Adviceline, primarily funded by Bolsover District Council, is a free local number utilising the national Citizens Advice platform, aims to resolve issues at the first point of contact. If further support is needed, we arrange phone or face-to-face appointments for in-depth casework.

A significant achievement in 2024 was securing five-year core funding from the Access to Justice Foundation. This funding enabled us to substantially boost the capacity of our Adviceline advisers during 2024/25, resulting in an impressive 90% of calls being answered in less than 2 minutes, significantly exceeding industry standards.

Recognising the diverse needs of our community, especially those with mental health challenges, neurodivergent individuals, younger people, and those who work during office hours, we also provide advice via email. In 2024, we revamped our main website to enhance accessibility and clarify contact methods. The Access to Justice funding has also been instrumental in modernising our online debt self-help tool, CABmoney, improving its user experience.

Beyond digital channels, we maintain a strong face-to-face presence, offering advice from 30 different community venues across the two districts we serve. We understand the vital importance of in-person support for many residents, ensuring our comprehensive advice is accessible through multiple channels. Alongside outreach provision, our main drop-in service in Clay Cross is open daily, and this is funded by our Core funding from North East Derbyshire District Council.

Foodbank Partnerships and Services

We've strengthened our commitment to addressing food insecurity by embedding advice workers directly within several food support initiatives. Funded by Derbyshire County Council, our advisers provided crucial support during main sessions at Eckington Food Pantry, Living Hope Foodbank at Holmewood, Blast in Shirebrook, and Langwith Food Pantry. This vital advice goes beyond immediate food needs, addressing underlying issues like income maximisation and debt management. Beyond direct provision, we also served as a referring agent to numerous foodbanks and pantries across the districts. A continued partnership with the Trussell Trust further solidified our impact, enabling a full-time advice service at the major Clay Cross foodbank facility.

Community Advice Services

Our community work is significantly bolstered by funding from Derbyshire County Council and North East Derbyshire District Council, supporting appointment sessions in GP surgeries and libraries. We also provide a vital drop-in advice service at Bolsover Library, partially funded by Old Bolsover Town Council. Notably, we hold a long-term Public Health Advisory Service contract, delivered in partnership with other Derbyshire Citizens Advice offices, and funded by Derbyshire County Council.

Report of the Trustees
for the Year Ended 31 March 2025

OBJECTIVES AND ACTIVITIES

Energy and Cost of Living Advice

Our dedicated Energy and Cost of Living Advice service, initially launched in 2023-2024 with funding from North East Derbyshire District Council's UK Shared Prosperity Fund, has continued to be a vital resource throughout 2024/25. This funding has allowed us to offer specialist advice within community venues and host workshops and events to raise awareness and provide crucial support. Furthermore, our contract with National Citizens Advice has enabled us to deliver specialist energy advice via telephone and significantly boost our overall Cost of Living advice provision across both districts. This important work has been further strengthened by our partnership with Nottingham Energy Partnership, through which we advise clients on joining the National Grid Priority Services Register.

Digital Connect

Our Digital Connect project represents a significant step in addressing digital exclusion within our communities. The initiative initially launched in July 2024, thanks to dedicated funding from North East Derbyshire District Council, allowing us to provide comprehensive digital training and support to residents across North East Derbyshire. Building on this success, we were able to expand the project into Bolsover District with additional funding from Bolsover District Council in partnership with BCVS, and also with support from Rural Action Derbyshire. This expansion ensures that even more residents facing digital barriers can access our free and friendly advice, enhancing their online skills, safety, and access to essential services and information. For long-term sustainability, we are also actively training Digital Champion volunteers to help support and empower their local communities.

Support for Early Years

An award-winning project, funded by the Derbyshire Community Health Service, concluded during 2024. We've applied key learnings from this initiative, particularly the need for straightforward referral routes and co-location for young parents seeking income maximisation including Disability Living Allowance for their children. This has informed our approach to providing a similar service to Positive 4 Young People in Clay Cross.

Specialist Services and Projects

We continued to expand our work in GP surgeries, funded by Derbyshire County Council Public Health, primarily through face-to-face provision with some telephone support for surgeries lacking space. Our debt work, funded by the Money and Pension Service (MaPS), is part of the East Midlands Money Advice project. In 2024/25, we secured additional funding from North East Derbyshire District Council's UK Prosperity Fund to provide bespoke specialist debt casework, complementing our existing MaPS-funded casework. Funding from the Department of Health's Suicide Prevention Fund enabled us to provide money advice for in-patients at the Hartington Unit, in partnership with Citizens Advice Derbyshire Districts. We also received funding to work with the British Deaf Association to raise awareness and improve training on deaf awareness.

Continuous Support from Local Councils

Core funding from North East Derbyshire District Council and Bolsover District Council underpins all our work, providing the essential financial foundation for our services and crucially enabling us to leverage in funding for vital projects. This core support goes a long way to cover our premises, governance, and office costs. Small grants including those from parish councils are also vital to our success.

Quality and Standards

We continue to meet standards for the Citizens Advice Quality of Advice Audit and Leadership Self-Assessment under the national membership scheme. We have retained our Advice Quality Assessment mark and casework accreditation for Debt Advice and Welfare Rights Advice. The introduction of a Wellbeing programme improved our People Management Survey score to Excellent. Our Quality of Advice score, audited by National Citizens Advice, remained Excellent throughout the year.

Client Satisfaction

Nationally conducted client experience surveys by Citizens Advice show high satisfaction, with clients finding solutions and resolving issues, leading to strong recommendations for our services. We are among the top-performing local offices in the country based on Client Survey scores.

Report of the Trustees
for the Year Ended 31 March 2025

OBJECTIVES AND ACTIVITIES

Flexible Working and Volunteer Support

Our staff work flexibly in a hybrid home/office/outreach pattern, except where face-to-face work is necessary. Advisers also work in the community at various outreach locations. Our main base is at Coney Green Business Centre, with some staff and volunteers based at our Drop-in Centre in Clay Cross (CABinstant). Volunteers work from the office with support and supervision from an Advice Session Supervisor.

AI Pilot

During 2024/25, we collaborated with other Citizens Advice offices on an Artificial Intelligence Pilot aimed at developing a case note summarisation tool. The insights gained from this pilot have driven further discovery work within the Citizens Advice network, with the goal of providing advisors with tools to streamline their administrative processes. This will free up valuable time, allowing them to focus more on clients and deliver unrestricted support.

Partnership Working

We understand that services are more effective when delivered collaboratively. That's why we work hard to establish and maintain strong partnerships with both statutory and non-statutory organisations and services across the districts. We actively participate in networking groups and events, such as those at Frasers Group -Shirebrook, which facilitate engagement with migrant workers. Our partner organisations include Citizens Advice Derbyshire Districts, Derbyshire Law Centre, Rhubarb Farm, Nottingham Energy Partnership, various foodbanks and pantries, Rural Action Derbyshire, Bolsover CVS, Derbyshire Voluntary Action, Derbyshire Libraries, GP surgeries, Chesterfield Royal Hospital, P4YP, British Deaf Association, Stop Hate UK, North East Derbyshire District Council, Bolsover District Council and Derbyshire County Council, among many others.

Activities and Impact

In the past year, we have:

- Handled 29,073 enquiries for residents of North East Derbyshire and Bolsover Districts. An increase of 17% on the previous year.
- Managed over £2.6 million of debt.
- Helped individuals secure nearly £4.9 million in benefits, grants, and other financial awards.

Factors Affecting the Achievement of Objectives

We've observed a significant increase in the complexity of cases, with isolated issues becoming rare. Our approach is to offer a holistic service, as clients typically present with an average of 4.8 interconnected issues. We've successfully addressed this by diversifying our funding streams and building our team's capacity to meet the rising demand. This capacity includes a robust volunteer base, which has grown to a record high of 28 volunteers over the last year. We're proud of our responsive service, evidenced by impressive call handling statistics that show our commitment to accessibility. Crucially, despite the increasing demand and complexity, the quality of our advice remains consistently high, as demonstrated by our AQS recognition and strong Citizens Advice quality audit scores.

We are also seeing more clients who are struggling due to digital exclusion and the challenges of accessing online services. While the cost of living remains a significant concern, affecting an estimated 43% of our cases in 2024/25, this is slightly lower than the 46% reported last year, indicating that while still a major issue, the situation may be stabilising.

Ongoing changes in welfare reform, such as those affecting Winter Fuel Allowance eligibility, continue to impact our services. We're seeing an unprecedented number of individuals requiring foodbank referrals, and energy costs remain a critical concern, forcing many to choose between heating and eating. Anticipated welfare reform changes in the coming year are expected to further increase demand for our services.

Investment policy and performance

The Charity does not currently hold material investments.

Report of the Trustees
for the Year Ended 31 March 2025

FINANCIAL REVIEW

Financial position

Total income increased in the year from £770,493 to £907,344. Expenditure increased in the year from £693,766 to £827,743, giving a net surplus of £79,601 compared to a net surplus of £76,727 in 2024.

Principle funding sources

The Trustee Board extend their gratitude to North East Derbyshire District Council and Bolsover District Council who continued to support the core operating capacity of the Charity. The Board are also extremely grateful to Derbyshire County Council for their continued support as our largest funder.

The Charity did not have any borrowings from either provider of funding or other sources at the balance sheet date.

Reserves policy

Citizens Advice North East Derbyshire is required to ensure that free monies are available in each financial year to meet any reasonably foreseeable contingency. The Charity will aim to achieve a projection of income for at least 12 months ahead and will ensure that this continues to be derived from as wide a variety of sources as possible. The Charity will take all necessary steps to ensure that at no time within this period would it be possible for the cessation of one or more funding streams to present so serious a challenge to the future of the organisation that it could not be managed.

Total funds at 31 March 2025 were £381,842 (2024: £302,241) of which £6,317 (2024: £nil) are restricted funds and £375,525 (2024: £302,241) are unrestricted funds. Out of the unrestricted funds £38,526 (2024: £36,199) have been designated for specific purposes. Free reserves, excluding designated funds, are therefore £335,459 (2024: £262,146).

In reviewing the potential costs that could arise should a significant reduction in income be incurred the Trustee Board have concluded that 'free' reserves should be maintained at a level equating to at least three months operating costs, which at March 2025 is forecast to be approximately £206,935. Free reserves exclude any designated reserves.

Based on the above figures, the charity is achieving its minimum reserves policy target. The reserves policy is reviewed by Trustees annually.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

Charity constitution

Citizens Advice North East Derbyshire is an incorporated company Limited by Guarantee and a registered charity. It has been in existence since 1974. Citizens Advice North East Derbyshire is governed by its Memorandum and Articles of Association.

Recruitment and appointment of new trustees

We recruit new trustees based on the specific skills they can offer, identified through a Trustee skills audit. We also actively seek to ensure our Board is diverse in its skillset and that trustees represent our client base. To help us find younger trustees, we participate in the Board Apprenticeship scheme. The election of the Chair follows a separate process agreed upon by the Trustee Board.

Organisational structure and decision making

Citizens Advice North East Derbyshire is governed by its Trustee Board which is responsible for setting the strategic direction of the organisation and the policy of the Charity. The Board carry the ultimate responsibility for the conduct of the Charity and for ensuring that the Charity satisfies its legal and contractual obligations.

The Board meet as a minimum quarterly and delegate the day to day operation of the organisation to senior management. The Trustee Board is independent from management. The Charity's Business Plan is reviewed annually; using client needs data and an analysis of equality, diversity and inclusion for client profiles.

Report of the Trustees
for the Year Ended 31 March 2025

STRUCTURE, GOVERNANCE AND MANAGEMENT

Pay policy for senior staff

Citizens Advice North East Derbyshire follows guidance from the National Association with regards the pay policy for senior staff.

Related parties

Citizens Advice North East Derbyshire is a member of Citizens Advice, the operational name of the National Association of Citizens Advice Charity, which provides a framework for standards of advice and casework management as well as monitoring progress against these standards. Operating policies are independently determined by the Trustee Board of Citizens Advice North East Derbyshire in order to fulfil its charitable objects and comply with the national membership requirements, including the adoption of mandatory policies where applicable.

The Charity also co-operates and liaises with a number of other advisory services, local charities and local authority departments on behalf of clients. Where one of the Trustee Board holds the position of trustee/director of another charity they may be involved in discussions regarding that other charity, but not in the ultimate decision-making process. Where trustees are also elected members of the local authority any potential conflict of interest is declared at each meeting; this process is in place for all trustees to declare any potential conflicts of interest at each meeting.

Risk management

The Board recognises that any major risks to which the Charity is exposed need to be reviewed and systems put in place to mitigate those risks. To that end Citizens Advice North East Derbyshire has a robust risk register that is a 'living' document and is presented to the Board quarterly in order to continually monitor and manage its risk.

Included in external risks is the loss of funding. Within our Funding Strategy, reviewed annually, the effects of loss of funding have been minimised where possible by the procedures that are being put in place, to ensure that funding is secured from a variety of sources and the Charity continues to seek to diversify its funding sources. Internal risks are minimised by the implementation of procedures for authorisation of all transactions and projects and to ensure consistent quality of delivery for all operational aspects. These procedures will be periodically reviewed to ensure that they still meet the needs of the Charity.

During the year, board meetings and the AGM continued as planned.

Plans for future periods

Future developments

Funding continues to present ever growing challenges. The Board along with the Chief Executive keeps this under constant review and are looking for new avenues of funding particularly for extra Debt Advice, Energy Advice, Advice in foodbanks, digital inclusion, maintain face to face provision across the districts and to staff Adviceline. The preservation of our debt work is a priority for the charity.

Citizens Advice North East Derbyshire is committed to continually improving access to its services and extending them in the most efficient and cost-effective manner. A relocation in 2025 to consolidate all resources under one roof has resulted in savings for the organisation. We are also exploring ways to enhance our offerings for younger people through digital provision and targeted support for specific equality groups. To support these efforts, we will continuously review our services and client profiles.

Trustees' responsibilities statement

The Trustees (who are also directors of Citizens Advice North East Derbyshire for the purposes of company law) are responsible for preparing the Trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Report of the Trustees
for the Year Ended 31 March 2025

STRUCTURE, GOVERNANCE AND MANAGEMENT

Company law requires the Trustees to prepare financial statements for each financial year. Under company law the Trustees must not approve the financial statements unless they are satisfied that they 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 SORP (FRS102);
- make judgments and accounting 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 are sufficient to show and explain the charitable company's transactions and 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.

Disclosure of information to independent examiner

Each of the persons who are Trustees at the time when this Trustees' report is approved has confirmed that:

- so far as that Trustee is aware, there is no relevant information of which the charitable company's independent examiner is unaware, and
- that the Trustee has taken all the steps that ought to have been taken as a Trustee in order to be aware of any relevant information and to establish that the charitable company's independent examiner is aware of that information.

Independent Examiner

The Independent Examiner, Bates Weston, was appointed in November 2023 after a process of selection, for a period of three years.

Small company provisions

This report has been prepared in accordance with the provisions applicable to companies entitled to the small companies' exemption.

Approved by order of the board of trustees on 4 November 2025 and signed on its behalf by:

J T Funnell - Trustee

**Independent Examiner's Report to the Trustees of
Citizens Advice North East Derbyshire**

Independent examiner's report to the trustees of Citizens Advice North East Derbyshire ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 March 2025.

Responsibilities and basis of report

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under Section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under Section 145(5) (b) of the 2011 Act.

Independent examiner's statement

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

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

1. accounting records were not kept in respect of the Company as required by Section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of Section 396 of the 2006 Act other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Sean Douglass FCA

Bates Weston LLP
Chartered Accountants
The Mills
Canal Street
Derby
DE1 2RJ

4 November 2025

Citizens Advice North East Derbyshire

Statement of Financial Activities
for the Year Ended 31 March 2025

	Notes	Unrestricted funds £	Restricted funds £	2025 Total funds £	2024 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	280	-	280	71
Charitable activities	4				
Advice services		445,861	440,124	885,985	760,770
Investment income	3	14,390	-	14,390	8,936
Other income		6,556	133	6,689	716
Total		<u>467,087</u>	<u>440,257</u>	<u>907,344</u>	<u>770,493</u>
EXPENDITURE ON					
Charitable activities	5				
Advice services		<u>375,148</u>	<u>452,595</u>	<u>827,743</u>	<u>693,766</u>
NET INCOME/(EXPENDITURE)					
Transfers between funds	15	<u>91,939</u> <u>(18,655)</u>	<u>(12,338)</u> <u>18,655</u>	<u>79,601</u> <u>-</u>	<u>76,727</u> <u>-</u>
Net movement in funds		<u>73,284</u>	<u>6,317</u>	<u>79,601</u>	<u>76,727</u>
RECONCILIATION OF FUNDS					
Total funds brought forward		302,241	-	302,241	225,514
TOTAL FUNDS CARRIED FORWARD		<u><u>375,525</u></u>	<u><u>6,317</u></u>	<u><u>381,842</u></u>	<u><u>302,241</u></u>

The notes form part of these financial statements

Balance Sheet
31 March 2025

	Notes	Unrestricted funds £	Restricted funds £	2025 Total funds £	2024 Total funds £
FIXED ASSETS					
Tangible assets	10	1,540	-	1,540	3,896
CURRENT ASSETS					
Debtors	11	24,947	13,060	38,007	23,223
Cash at bank		384,361	91,231	475,592	358,699
		<u>409,308</u>	<u>104,291</u>	<u>513,599</u>	<u>381,922</u>
CREDITORS					
Amounts falling due within one year	12	(35,323)	(90,899)	(126,222)	(83,577)
NET CURRENT ASSETS		<u>373,985</u>	<u>13,392</u>	<u>387,377</u>	<u>298,345</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		375,525	13,392	388,917	302,241
CREDITORS					
Amounts falling due after more than one year	13	-	(7,075)	(7,075)	-
NET ASSETS		<u>375,525</u>	<u>6,317</u>	<u>381,842</u>	<u>302,241</u>
FUNDS	15				
Unrestricted funds				375,525	302,241
Restricted funds				<u>6,317</u>	<u>-</u>
TOTAL FUNDS				<u>381,842</u>	<u>302,241</u>

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

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

The trustees acknowledge their responsibilities for

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

Balance Sheet - continued
31 March 2025

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

The financial statements were approved by the Board of Trustees and authorised for issue on 4 November 2025 and were signed on its behalf by:

J T Funnell - Trustee

Citizens Advice North East Derbyshire

Cash Flow Statement
for the Year Ended 31 March 2025

	Notes	2025 £	2024 £
Cash flows from operating activities			
Cash generated from operations	1	102,503	57,801
Net cash provided by operating activities		102,503	57,801
Cash flows from investing activities			
Interest received		14,390	8,936
Net cash provided by investing activities		14,390	8,936
Change in cash and cash equivalents in the reporting period		116,893	66,737
Cash and cash equivalents at the beginning of the reporting period		358,699	291,962
Cash and cash equivalents at the end of the reporting period		475,592	358,699

The notes form part of these financial statements

Citizens Advice North East Derbyshire

Notes to the Cash Flow Statement
for the Year Ended 31 March 2025

1. RECONCILIATION OF NET INCOME TO NET CASH FLOW FROM OPERATING ACTIVITIES

	2025 £	2024 £
Net income for the reporting period (as per the Statement of Financial Activities)	79,601	76,727
Adjustments for:		
Depreciation charges	2,356	2,379
Interest received	(14,390)	(8,936)
Increase in debtors	(14,784)	(20,030)
Increase in creditors	49,720	7,661
Net cash provided by operations	<u>102,503</u>	<u>57,801</u>

2. ANALYSIS OF CHANGES IN NET FUNDS

	At 1.4.24 £	Cash flow £	At 31.3.25 £
Net cash			
Cash at bank and in hand	358,699	116,893	475,592
	<u>358,699</u>	<u>116,893</u>	<u>475,592</u>
Total	<u>358,699</u>	<u>116,893</u>	<u>475,592</u>

The notes form part of these financial statements

Notes to the Financial Statements
for the Year Ended 31 March 2025

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

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

Going concern

The Trustees are of the opinion that the charity can continue to meet its obligations as they fall due for the foreseeable future due to the current level of financial reserves and expectations of future income and expenditure. As a consequence, the Trustees consider it appropriate to continue to prepare the financial statements on a going concern basis.

Income

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

The following specific policies are applied to particular categories of income:

- Income from donations is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
- Income from donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.
- Income from investments is included when it becomes receivable.
- Grant income is recognised when the charity becomes unconditionally entitled to that income. Where entitlement to grant income is subject to performance-related or other conditions, income is recognised in the Statement of Financial Activities in line with the achievement of performance and satisfaction of those conditions.

Where grant income is subject to potential clawback provision, the value of any such provisions included in the financial statement that are liabilities of uncertain timing or amount are based on the amounts that are repayable under the terms of underlying grant agreements.

Expenditure

Expenditure is recognised on an accruals basis as the liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.
- expenditure on charitable activities includes all costs incurred by the charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- other expenditure includes all expenditure that is neither relates to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource, Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

Tangible fixed assets

Tangible assets are initially recorded at cost, and subsequently stated at cost less any accumulated depreciation and impairment losses.

The trustees continue to operate a policy of not capitalising individual items of equipment costing less than £1,500, where the application of this policy does not materially misstate the financial statements.

Notes to the Financial Statements - continued
for the Year Ended 31 March 2025

1. ACCOUNTING POLICIES - continued

Tangible fixed assets

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Computer equipment - 33% straight line

Impairment of fixed assets

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date.

Taxation

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

Fund accounting

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

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

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

Pension costs and other post-retirement benefits

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

Limited by guarantee

The charity is a company limited by guarantee. The members of the company are the Trustees 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. DONATIONS AND LEGACIES

	2025	2024
	£	£
Donations	280	71
	<u>280</u>	<u>71</u>

3. INVESTMENT INCOME

	2025	2024
	£	£
Interest receivable	14,390	8,936
	<u>14,390</u>	<u>8,936</u>

Notes to the Financial Statements - continued
for the Year Ended 31 March 2025

4. INCOME FROM CHARITABLE ACTIVITIES

		2025	2024
	Activity	£	£
Grants for advice services	Advice services	885,985	760,770
		<u> </u>	<u> </u>

A breakdown of the grants receivable by funder can be found in note 15.

5. CHARITABLE ACTIVITIES COSTS

	Direct Costs £	Support costs (see note 6) £	Totals £
Advice services	736,189	91,554	827,743
	<u> </u>	<u> </u>	<u> </u>

6. SUPPORT COSTS

	Management £	Information technology £	Other £	Totals £
Advice services	7,743	39,756	44,055	91,554
	<u> </u>	<u> </u>	<u> </u>	<u> </u>

Support costs, included in the above, are as follows:

	2025 Advice services £	2024 Total activities £
Governance costs	7,743	15,304
Communication and IT	39,756	24,793
Premises	35,798	37,411
General office	8,257	7,778
	<u> </u>	<u> </u>
	91,554	85,286
	<u> </u>	<u> </u>

7. NET INCOME/(EXPENDITURE)

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

	2025 £	2024 £
Depreciation - owned assets	2,356	2,379
	<u> </u>	<u> </u>

8. TRUSTEES' REMUNERATION AND BENEFITS

During the year ended 31 March 2025, no trustees received any remuneration or other benefits (2024: Nil).

Notes to the Financial Statements - continued
for the Year Ended 31 March 2025

8. TRUSTEES' REMUNERATION AND BENEFITS - continued

Trustees' expenses

During the year ended 31 March 2025, no trustees had expenses reimbursed to them. (2024: £Nil).

9. STAFF COSTS

	2025	2024
	£	£
Wages and salaries	623,307	518,346
Social security costs	54,939	44,961
Other pension costs	13,732	11,318
	<u>691,978</u>	<u>574,625</u>

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

	2025	2024
	26	22
Advisory and administration	<u>26</u>	<u>22</u>

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

Key Management Personnel

Key management personnel include all persons that have authority and responsibility for planning, directing and controlling the activities of the charity. The total compensation paid to key management personnel for services provided to the charity was £175,069 (2024: £170,474).

10. TANGIBLE FIXED ASSETS

	Computer equipment £
COST	
At 1 April 2024 and 31 March 2025	<u>7,138</u>
DEPRECIATION	
At 1 April 2024	3,242
Charge for year	<u>2,356</u>
At 31 March 2025	<u>5,598</u>
NET BOOK VALUE	
At 31 March 2025	<u>1,540</u>
At 31 March 2024	<u>3,896</u>

Notes to the Financial Statements - continued
for the Year Ended 31 March 2025

11. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2025	2024
	£	£
Trade debtors	10,235	16,267
Prepayments and accrued income	27,772	6,956
	<u>38,007</u>	<u>23,223</u>

12. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2025	2024
	£	£
Trade creditors	3,665	2,275
Social security and other taxes	13,501	11,531
Other creditors	6,088	2,584
Accruals and deferred income	102,968	67,187
	<u>126,222</u>	<u>83,577</u>

13. CREDITORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR

	2025	2024
	£	£
Accruals and deferred income	<u>7,075</u>	<u>-</u>

14. LEASING AGREEMENTS

Minimum lease payments under non-cancellable operating leases fall due as follows:

	2025	2024
	£	£
Within one year	6,693	17,050
Between one and five years	-	6,693
	<u>6,693</u>	<u>23,743</u>

Notes to the Financial Statements - continued
for the Year Ended 31 March 2025

15. MOVEMENT IN FUNDS

	At 1.4.24 £	Net movement in funds £	Transfers between funds £	At 31.3.25 £
Unrestricted funds				
General fund	266,042	92,045	(21,088)	336,999
Redundancy	31,199	-	-	31,199
New premises	5,000	-	-	5,000
GALA50	-	(2,433)	2,433	-
GP/PHAS	-	2,327	-	2,327
	302,241	91,939	(18,655)	375,525
Restricted funds				
Bolsover District Council	-	(248)	248	-
EMMA	-	(2,527)	2,527	-
Derbyshire Community Health Services	-	(754)	754	-
Trussell Trust	-	(807)	807	-
EAP	-	(292)	292	-
Foodbanks	-	(1,348)	1,348	-
Postcode Lottery	-	(390)	390	-
Suicide Prevention	-	(949)	949	-
Access to Justice	-	2,261	-	2,261
Bolsover	-	(3,437)	3,437	-
Digital Connect	-	(2,517)	2,517	-
Relocation Fund	-	4,056	-	4,056
UKSPF Debt	-	(400)	400	-
UKSPF Energy	-	(4,986)	4,986	-
	-	(12,338)	18,655	6,317
TOTAL FUNDS				
	302,241	79,601	-	381,842

Notes to the Financial Statements - continued
for the Year Ended 31 March 2025

15. MOVEMENT IN FUNDS - continued

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	130,586	(38,541)	92,045
GALA50	4,653	(7,086)	(2,433)
GP/PHAS	331,848	(329,521)	2,327
	467,087	(375,148)	91,939
Restricted funds			
Bolsover District Council	7,500	(7,748)	(248)
EMMA	82,317	(84,844)	(2,527)
Derbyshire Community Health Services	6,336	(7,090)	(754)
Trussell Trust	36,627	(37,434)	(807)
EAP	19,110	(19,402)	(292)
Foodbanks	24,500	(25,848)	(1,348)
Postcode Lottery	7,875	(8,265)	(390)
Suicide Prevention	38,088	(39,037)	(949)
Access to Justice	77,824	(75,563)	2,261
Bolsover	42,230	(45,667)	(3,437)
Digital Connect	27,975	(30,492)	(2,517)
Relocation Fund	7,400	(3,344)	4,056
UKSPF Debt	28,962	(29,362)	(400)
UKSPF Energy	33,513	(38,499)	(4,986)
	440,257	(452,595)	(12,338)
TOTAL FUNDS			
	907,344	(827,743)	79,601

Notes to the Financial Statements - continued
for the Year Ended 31 March 2025

15. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1.4.23 £	Net movement in funds £	Transfers between funds £	At 31.3.24 £
Unrestricted funds				
General fund	192,001	64,204	9,837	266,042
Redundancy	28,513	-	2,686	31,199
New premises	5,000	-	-	5,000
	225,514	64,204	12,523	302,241
Restricted funds				
Bolsover District Council	-	(791)	791	-
Derbyshire Community Health Services	-	17,238	(17,238)	-
Trussell Trust	-	(1,837)	1,837	-
CitA Cost of Living	-	(699)	699	-
Community Fund	-	(1,760)	1,760	-
CRT Foundation	-	(779)	779	-
EAP	-	(1,383)	1,383	-
Foodbanks	-	1,268	(1,268)	-
GP/PHAS	-	17,685	(17,685)	-
EMMA	-	(5,521)	5,521	-
North East Derbyshire District Council				
Energy	-	(10,086)	10,086	-
Postcode Lottery	-	(7)	7	-
Suicide Prevention	-	(805)	805	-
	-	12,523	(12,523)	-
TOTAL FUNDS	225,514	76,727	-	302,241

Notes to the Financial Statements - continued
for the Year Ended 31 March 2025

15. MOVEMENT IN FUNDS - continued

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	110,058	(45,854)	64,204
Restricted funds			
Bolsover District Council	42,230	(43,021)	(791)
Derbyshire Community Health Services	36,127	(18,889)	17,238
Trussell Trust	39,656	(41,493)	(1,837)
CitA Cost of Living	15,000	(15,699)	(699)
Community Fund	14,226	(15,986)	(1,760)
CRT Foundation	5,000	(5,779)	(779)
EAP	8,400	(9,783)	(1,383)
Foodbanks	22,300	(21,032)	1,268
GP/PHAS	334,087	(316,402)	17,685
EMMA	82,910	(88,431)	(5,521)
North East Derbyshire District Council			
Energy	33,483	(43,569)	(10,086)
Postcode Lottery	15,749	(15,756)	(7)
Suicide Prevention	11,267	(12,072)	(805)
	<u>660,435</u>	<u>(647,912)</u>	<u>12,523</u>
TOTAL FUNDS	<u>770,493</u>	<u>(693,766)</u>	<u>76,727</u>

Unrestricted Funds

General funds (Core) consists of grants received from North East Derbyshire District Council and other parish/town councils as well as miscellaneous donations and bank interest receivable.

Derbyshire County Council (Public Health Advisory Service project) - to provide advice in GP practices as part of health prevention measures.

Designated funds

Redundancy - funds set aside to cover redundancy costs in the event of a cessation of some of the restricted funding.

Office Provision- funds set aside for unexpected costs associated with running the offices.

Restricted funds

The main restricted funds and their purposes are as follows:

Bolsover District Council - to provide telephone advice provision and specialist case work service to the residents in the district of Bolsover.

East Midlands Money Advice (EMMA) - commissioned through the Money Advice and Pension Service to provide free debt advice.

Derbyshire Community Health Services - to provide advice for those referred by the funder, specifically for those in the 0-19 age group, those with long COVID, and the funder's own staff.

Notes to the Financial Statements - continued
for the Year Ended 31 March 2025

15. MOVEMENT IN FUNDS - continued

Trussell Trust - to provide income maximisation and welfare benefits advice, along with specialist debt advice, to Clay Cross foodbank users.

Suicide Prevention Fund (Department of Health) - in partnership with Citizens Advice Derbyshire Districts, offering support and guidance to patients in the mental health unit at Chesterfield Royal Hospital.

North East Derbyshire District Council, UK Share Prosperity Fund (Energy Project) - to provide specialist energy and cost of living advice to residents in the district of North East Derbyshire.

North East Derbyshire District Council, UK Share Prosperity Fund (Debt Project) - to provide specialist debt advice to residents in the district of North East Derbyshire.

People's Postcode Lottery, Postcode Places Trust - funding to enhance our Adviceline and implement email advice to provide an effective multi-channel service.

National Association of Citizens Advice, Energy Advice Programme (EAP) - to provide specialist energy advice.

The Access to Justice Foundation, Improving Lives Through Advice -Core Funding to support the running costs of the organisation to enable more marginalised people to get access to free advice.

Digital Connect North East Derbyshire, North East Derbyshire District Council -Funding from North East Derbyshire District Council to provide a Digital Inclusion Project providing free digital skills training and access to devices for residents in the district of North East Derbyshire.

Digital Connect North East Derbyshire, Bolsover District Council-in partnership with (BCVS) who were commissioned by Bolsover District Council to provide a Digital Inclusion Project providing free digital skills training and access to devices for residents in the district of Bolsover.

Foodbanks, Derbyshire County Council -Funding to provide advice provision within foodbanks based in the districts of Bolsover and North East Derbyshire.

Gala50 -income and Expenditure generated from a fundraising event to celebrate 50 years of Citizens Advice North East Derbyshire.

Relocation Fund -grant income and expenditure for office relocation costs planned for 2025.

Transfers between funds

Transfers are made between designated funds to general funds where considered appropriate by the trustees.

Restricted funds in deficit are covered by transfers from unrestricted funds to make up any shortfall in funding. Where any restricted funds are in surplus, any such surplus is either carried forward or transferred to unrestricted funds in accordance with the underlying grant agreement or any instructions from the grant funder.

16. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 March 2025.

Accounts

Report of the Trustees and
Unaudited Financial Statements
for the Year Ended 31 March 2024
for
Citizens Advice North East Derbyshire

Bates Weston LLP
Chartered Accountants
The Mills
Canal Street
Derby
DE1 2RJ

Citizens Advice North East Derbyshire

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for the Year Ended 31 March 2024

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Citizens Advice North East Derbyshire

Reference and Administrative Details
for the Year Ended 31 March 2024

TRUSTEES	J T Funnell F Bacon N R Turner (resigned 19.10.2023) K M Salt MBE T G Johnstone M G Render C Thomas-Humphreys L K Smith (appointed 26.7.2023) (resigned 12.6.2024) B J Paget (appointed 1.5.2024) C A Baldwin (appointed 24.7.2024)
COMPANY SECRETARY	T A Eccleston
REGISTERED OFFICE	Coney Green Business Centre Wingfield View Clay Cross Chesterfield Derbyshire S45 9JW
REGISTERED COMPANY NUMBER	05933725 (England and Wales)
REGISTERED CHARITY NUMBER	1118194
INDEPENDENT EXAMINER	Bates Weston LLP Chartered Accountants The Mills Canal Street Derby DE1 2RJ
BANKERS	Unity Trust Bank Nine Brindley Place Birmingham B1 2HB

Citizens Advice North East Derbyshire

Report of the Trustees **for the Year Ended 31 March 2024**

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 March 2024. The trustees have adopted the provisions of 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).

OBJECTIVES AND ACTIVITIES

Objectives and activities

The Charity's objects are 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 the local authority districts of North East Derbyshire and Bolsover.

Public Benefit

We have referred to the guidance contained in the Charity Commissions' general guidance on public benefit when reviewing our aims and objectives and in planning our future activities. In particular the trustees consider how planned activities which are summarised below will contribute to the aims and objectives they have set. Details of how the Charity has delivered public benefit can be found in the activities for achieving objectives and review of activities sections.

Activities for achieving objectives

Citizens Advice North East Derbyshire (CA NED) aims to provide free, confidential, impartial and independent advice and information for the benefit of the local community, to exercise a responsible influence on the development of social policies and services and to ensure individuals do not suffer through a lack of knowledge or an inability to express their needs effectively.

In addition to the continuing provision of high quality advisory services to the local community, the Charity will continue to seek divergent funding supported by its core funding.

CA NED is also involved in initiatives across North East Derbyshire, Bolsover and the County regarding Financial Inclusion and the Health and Wellbeing of the community as well as being Hate Crime Reporting Centre working in partnership with Safer Derbyshire and Stop Hate UK.

The principal activity of Citizens Advice North East Derbyshire remains the provision of free, confidential, independent, and impartial advice, information, and counsel to the public. This is usually provided through the main drop-in centre in Clay Cross and a variety of community buildings including G.P. Surgeries, libraries, and foodbanks throughout North East Derbyshire and Bolsover Districts. The backbone of our organisation is our freephone Adviceline. Last year, we introduced email advice for those who prefer digital contact. In addition to generalist advice, the following specialist advisory services were provided:

- Specialist Debt Provision, accredited as a specialist casework service by Citizens Advice
- Provision of generalist advice to patients of G.P. practices in N.E. Derbyshire and Bolsover Districts
- The provision of specialist Energy and Cost of Living Advice
- The provision of advice in foodbanks
- The provision of a telephone Adviceline, accredited for casework by Citizens Advice
- Working in partnership with Trussell Trust to provide a full-time adviser at Clay Cross foodbank
- The provision of advice to clients referred by Derbyshire Community Health Service professionals

Citizens Advice North East Derbyshire

Report of the Trustees **for the Year Ended 31 March 2024**

OBJECTIVES AND ACTIVITIES

Volunteers

Volunteers are at the heart of our organisation, providing invaluable assistance in both advising the public and administering the Charity. We are deeply grateful for their dedication and contributions. Volunteers support our Core Advice service at the Drop-in centre in Clay Cross and our Adviceline. Additionally, they assist with our Research and Campaigns work.

Each week, our volunteers contribute approximately 75 hours of their time, which has an estimated economic value of over £59,606 per year based on average earnings.

Achievements and performance

Review of activities

In 2023/2024, we made significant investments and expansions in our services, thanks to additional funding from various sources.

Adviceline Expansion and Achievements

With funding from The Coalfields Regeneration Trust, the Postcode Lottery, and primarily Bolsover District Council, we bolstered our Adviceline by recruiting extra volunteers and funded staff roles. Recognising the critical role of Adviceline, we aimed to answer calls promptly with satisfactory wait times. By March 2024, 73% of calls were answered within 3.2 minutes, a significant achievement compared to the national network. At the time of writing, this had increased to 89%. Our Adviceline uses the national Citizens Advice telephone platform with a local phone number and is free for clients to use. We strive to resolve issues at the first contact; if this is not possible, we arrange phone or face-to-face appointments involving further casework.

Award-Winning Community Health Services

Throughout 2023/24, work funded by Derbyshire Community Health Service continued. Following a previous year's award nomination, the project won the Nursing Times Award in October 2023 in the category of 'Public Health Nursing,' standing out among 11 other contenders.

Foodbank Partnerships and Services

We worked within Eckington Food Pantry and Living Hope Foodbank at Holmewood, providing advice workers during main sessions funded by Derbyshire County Council. We also acted as a referring agent to multiple foodbanks/food pantries within the districts. Continued funding from Trussell Trust enabled a full-time advice service at Clay Cross foodbank, a major local facility.

Community Advice Services

Funding from Derbyshire County Council and North East Derbyshire District Council supported our community work, including appointment sessions in GP surgeries and libraries. We provided a drop-in advice service within Bolsover Library, partially funded by Old Bolsover Town Council.

Energy and Cost of Living Advice

The introduction of Energy and Cost of Living Advice in 2023-2024 was made possible by additional funding from North East Derbyshire District Council's UK Prosperity Fund. This enabled specialist advice within community venues and workshops/events for awareness and support. A contract with National Citizens Advice allowed us to provide specialist energy advice via telephone and boosted our Cost of Living advice provision for both districts. This work was complemented by a partnership with Nottingham Energy Partnership to advise on joining the National Grid Priority Services Register.

Citizens Advice North East Derbyshire

Report of the Trustees **for the Year Ended 31 March 2024**

OBJECTIVES AND ACTIVITIES

Specialist Services and Projects

We continued to expand our work in GP surgeries, funded by Derbyshire County Council Public Health, primarily through face-to-face provision with some telephone support for surgeries lacking space. Our debt work, funded by the Money and Pension Service, is part of the East Midlands Money Advice project. New funding from the Department of Health's Suicide Prevention Fund enabled us to provide money advice for in-patients at the Hartington Unit, in partnership with Citizens Advice Chesterfield. We also received funding to work with the British Deaf Association to raise awareness and improve training on deaf awareness.

Support from Local Councils

Core funding from North East Derbyshire District Council and Bolsover District Council underpins all our work, providing the essential financial foundation for our services. Small grants from Eckington Parish Council and Heath and Holmewood Parish Council are also vital to our success. Additionally, a grant from the National Lottery Community Fund allowed us to upgrade many of our laptops, a much-needed investment to enhance our operational efficiency.

Quality and Standards

We continue to meet standards for the Citizens Advice Quality of Advice Audit and Leadership Self-Assessment under the national membership scheme. We have retained our Advice Quality Assessment mark and casework accreditation for Debt Advice and Telephone work. The introduction of a Wellbeing programme improved our People Management Survey score to Excellent. Our Quality of Advice score, audited by National Citizens Advice, remained Excellent throughout the year.

Client Satisfaction

Nationally conducted client experience surveys by Citizens Advice show high satisfaction, with clients finding solutions and resolving issues, leading to strong recommendations for our services. We are among the top-performing local offices in the country based on Client Survey scores.

Flexible Working and Volunteer Support

Our staff work flexibly in a hybrid home/office pattern, except where face-to-face work is necessary. Advisors also work in the community at various outreach locations. Our main base is at Coney Green Business Centre, with some staff and volunteers based at our Drop-in Centre in Clay Cross (CABinstant). Volunteers work from the office with support and supervision from an Advice Session Supervisor.

Activities and Impact

In the past year, we have:

- Assisted 5,187 clients, handling 24,863 enquiries.
- Managed over £2.7 million of debt.
- Helped individuals secure nearly £4.7 million in benefits, grants, and other financial awards.

Factors Affecting the Achievement of Objectives

The Cost of Living and Energy crisis significantly impacted our services, leading to a 36% increase in enquiries. Thanks to additional funding and an expanded team of volunteers and staff, we successfully built the capacity to meet this increased demand, as evidenced by our impressive call handling statistics.

We have observed that cases are becoming increasingly complex, with the average client presenting 4.8 issues. Notably, there was a 47% rise in Energy-related cases last year.

Investment policy and performance

The Charity does not currently hold material investments.

Citizens Advice North East Derbyshire

Report of the Trustees **for the Year Ended 31 March 2024**

FINANCIAL REVIEW

Financial position

Total income increased in the year from £660,621 to £770,493. Expenditure increased in the year from £638,662 to £693,776, giving a net surplus of £76,727 compared to a net surplus of £21,959 in 2023.

Principle funding sources

The Trustee Board extend their gratitude to North East Derbyshire District Council and Bolsover District Council who continued to support the core operating capacity of the Charity. The Board are also extremely grateful to Derbyshire County Council for their continued support as our largest funder.

The Charity did not have any borrowings from either provider of funding or other sources at the balance sheet date.

Reserves policy

Citizens Advice North East Derbyshire is required to ensure that free monies are available in each financial year to meet any reasonably foreseeable contingency. The Charity will aim to achieve a projection of income for at least 12 months ahead and will ensure that this continues to be derived from as wide a variety of sources as possible. The Charity will take all necessary steps to ensure that at no time within this period would it be possible for the cessation of one or more funding streams to present so serious a challenge to the future of the organisation that it could not be managed.

Total funds at 31 March 2024 were £302,241 (2023: £225,514) of which £nil (2023: £nil) are restricted funds and £302,241 (2023: £225,514) are unrestricted funds. Out of the unrestricted funds £36,199 (2023: £33,513) have been designated for specific purposes. Free reserves, excluding designated funds, are therefore £262,146 (2023: £192,001).

In reviewing the potential costs that could arise should a significant reduction in income be incurred the Trustee Board have concluded that 'free' reserves should be maintained at a level equating to at least three months operating costs, which at March 2024 is forecast to be approximately £173,441. Free reserves exclude any designated reserves.

Based on the above figures, the charity is achieving its reserves policy target. The reserves policy is reviewed by Trustees annually.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

Charity constitution

Citizens Advice North East Derbyshire is an incorporated company Limited by Guarantee and a registered charity. It has been in existence since 1974. Citizens Advice North East Derbyshire is governed by its Memorandum and Articles of Association.

Recruitment and appointment of new trustees

Members of the Trustee Board are made up of Representative and are recruited according to specific skills they can offer following a Trustee skills audit. A separate process agreed by the Trustee Board is followed for the election of the chair.

Organisational structure and decision making

Citizens Advice North East Derbyshire is governed by its Trustee Board which is responsible for setting the strategic direction of the organisation and the policy of the Charity. The Board carry the ultimate responsibility for the conduct of the Charity and for ensuring that the Charity satisfies its legal and contractual obligations. The Board meet as a minimum quarterly and delegate the day to day operation of the organisation to senior management. The Trustee Board is independent from management. The Charity's Business Plan is reviewed annually; using client needs data and an analysis of equality, diversity and inclusion for client profiles.

Citizens Advice North East Derbyshire

Report of the Trustees **for the Year Ended 31 March 2024**

STRUCTURE, GOVERNANCE AND MANAGEMENT

Pay policy for senior staff

Citizens Advice North East Derbyshire follows guidance from the National Association with regards the pay policy for senior staff.

Related parties

Citizens Advice North East Derbyshire is a member of Citizens Advice, the operational name of the National Association of Citizens Advice Charity, which provides a framework for standards of advice and casework management as well as monitoring progress against these standards. Operating policies are independently determined by the Trustee Board of Citizens Advice North East Derbyshire in order to fulfil its charitable objects and comply with the national membership requirements, including the adoption of mandatory policies where applicable.

The Charity also co-operates and liaises with a number of other advisory services, local charities and local authority departments on behalf of clients. Where one of the Trustee Board holds the position of trustee/director of another charity they may be involved in discussions regarding that other charity, but not in the ultimate decision-making process. Where trustees are also elected members of the local authority any potential conflict of interest is declared at each meeting; this process is in place for all trustees to declare any potential conflicts of interest at each meeting.

Risk management

The Board recognises that any major risks to which the Charity is exposed need to be reviewed and systems put in place to mitigate those risks. To that end Citizens Advice North East Derbyshire has a robust risk register that is a 'living' document and is presented to the Board quarterly in order to continually monitor and manage its risk.

Included in external risks is the loss of funding. Within our Funding Strategy, reviewed annually, the effects of loss of funding have been minimised where possible by the procedures that are being put in place, to ensure that funding is secured from a variety of sources and the Charity continues to seek to diversify its funding sources. Internal risks are minimised by the implementation of procedures for authorisation of all transactions and projects and to ensure consistent quality of delivery for all operational aspects. These procedures will be periodically reviewed to ensure that they still meet the needs of the Charity.

During the year board meetings and the AGM continued as planned.

Plans for future periods

Future developments

Funding continues to present ever growing challenges. The Board along with the Chief Executive keeps this under constant review and are looking for new avenues of funding particularly for extra Debt Advice, Energy Advice, Advice in foodbanks, digital inclusion, maintain face to face provision across the districts and to staff Adviceline. The preservation of our debt work is a priority for the charity.

Citizens Advice North East Derbyshire is committed to continually improving access to its services and extending them in the most efficient and cost-effective manner. This includes a planned relocation in 2024-2025 to consolidate all resources under one roof. We are also exploring ways to enhance our offerings for younger people through digital provision and targeted support for specific equality groups. To support these efforts, we will continuously review our services and client profiles.

Trustees' responsibilities statement

The Trustees (who are also directors of Citizens Advice North East Derbyshire for the purposes of company law) are responsible for preparing the Trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Citizens Advice North East Derbyshire

Report of the Trustees **for the Year Ended 31 March 2024**

STRUCTURE, GOVERNANCE AND MANAGEMENT

Company law requires the Trustees to prepare financial statements for each financial year. Under company law the Trustees must not approve the financial statements unless they are satisfied that they 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 SORP (FRS102);
- make judgments and accounting 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 are sufficient to show and explain the charitable company's transactions and 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.

Disclosure of information to independent examiner

Each of the persons who are Trustees at the time when this Trustees' report is approved has confirmed that:

- so far as that Trustee is aware, there is no relevant information of which the charitable company's independent examiner is unaware, and
- that the Trustee has taken all the steps that ought to have been taken as a Trustee in order to be aware of any relevant information and to establish that the charitable company's independent examiner is aware of that information.

Independent Examiner

The Independent Examiner, Bates Weston, was appointed in November 2023 after a process of selection, for a period of three years.

Small company provisions

This report has been prepared in accordance with the provisions applicable to companies entitled to the small companies' exemption.

Approved by order of the board of trustees on 6 November 2024 and signed on its behalf by:

J T Funnell - Trustee

**Independent Examiner's Report to the Trustees of
Citizens Advice North East Derbyshire**

Independent examiner's report to the trustees of Citizens Advice North East Derbyshire ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 March 2024.

Responsibilities and basis of report

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under Section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under Section 145(5) (b) of the 2011 Act.

Independent examiner's statement

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

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

1. accounting records were not kept in respect of the Company as required by Section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of Section 396 of the 2006 Act other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Sean Douglass FCA

Bates Weston LLP
Chartered Accountants
The Mills
Canal Street
Derby
DE1 2RJ

8 November 2024

Citizens Advice North East Derbyshire

Statement of Financial Activities
for the Year Ended 31 March 2024

	Notes	Unrestricted funds £	Restricted funds £	2024 Total funds £	2023 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	71	-	71	215
Charitable activities					
Advice services	4	100,985	659,785	760,770	656,568
Investment income	3	8,936	-	8,936	2,995
Other income		66	650	716	843
Total		<u>110,058</u>	<u>660,435</u>	<u>770,493</u>	<u>660,621</u>
EXPENDITURE ON					
Charitable activities					
Advice services	5	<u>45,854</u>	<u>647,912</u>	<u>693,766</u>	<u>638,662</u>
NET INCOME					
Transfers between funds	14	<u>64,204</u> <u>12,523</u>	<u>12,523</u> <u>(12,523)</u>	<u>76,727</u> <u>-</u>	<u>21,959</u> <u>-</u>
Net movement in funds		<u>76,727</u>	<u>-</u>	<u>76,727</u>	<u>21,959</u>
RECONCILIATION OF FUNDS					
Total funds brought forward		<u>225,514</u>	<u>-</u>	<u>225,514</u>	<u>203,555</u>
TOTAL FUNDS CARRIED FORWARD		<u><u>302,241</u></u>	<u><u>-</u></u>	<u><u>302,241</u></u>	<u><u>225,514</u></u>

The notes form part of these financial statements

Citizens Advice North East Derbyshire

Balance Sheet
31 March 2024

	Notes	Unrestricted funds £	Restricted funds £	2024 Total funds £	2023 Total funds £
FIXED ASSETS					
Tangible assets	10	3,896	-	3,896	6,275
CURRENT ASSETS					
Debtors	11	23,223	-	23,223	3,193
Cash at bank		358,699	-	358,699	291,962
		<u>381,922</u>	<u>-</u>	<u>381,922</u>	<u>295,155</u>
CREDITORS					
Amounts falling due within one year	12	(83,577)	-	(83,577)	(75,916)
NET CURRENT ASSETS		<u>298,345</u>	<u>-</u>	<u>298,345</u>	<u>219,239</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>302,241</u>	<u>-</u>	<u>302,241</u>	<u>225,514</u>
NET ASSETS		<u><u>302,241</u></u>	<u><u>-</u></u>	<u><u>302,241</u></u>	<u><u>225,514</u></u>
FUNDS	14				
Unrestricted funds				<u>302,241</u>	<u>225,514</u>
TOTAL FUNDS				<u><u>302,241</u></u>	<u><u>225,514</u></u>

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

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

The trustees acknowledge their responsibilities for

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

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

The financial statements were approved by the Board of Trustees and authorised for issue on 6 November 2024 and were signed on its behalf by:

J T Funnell - Trustee

The notes form part of these financial statements

Citizens Advice North East Derbyshire

Cash Flow Statement
for the Year Ended 31 March 2024

	Notes	2024 £	2023 £
Cash flows from operating activities			
Cash generated from operations	1	57,801	37,855
Net cash provided by operating activities		<u>57,801</u>	<u>37,855</u>
Cash flows from investing activities			
Purchase of tangible fixed assets		-	(7,138)
Interest received		8,936	2,995
Net cash provided by/(used in) investing activities		<u>8,936</u>	<u>(4,143)</u>
Change in cash and cash equivalents in the reporting period		<u>66,737</u>	<u>33,712</u>
Cash and cash equivalents at the beginning of the reporting period		<u>291,962</u>	<u>258,250</u>
Cash and cash equivalents at the end of the reporting period		<u><u>358,699</u></u>	<u><u>291,962</u></u>

The notes form part of these financial statements

Citizens Advice North East Derbyshire

Notes to the Cash Flow Statement
for the Year Ended 31 March 2024

1. RECONCILIATION OF NET INCOME TO NET CASH FLOW FROM OPERATING ACTIVITIES

	2024	2023
	£	£
Net income for the reporting period (as per the Statement of Financial Activities)	76,727	21,959
Adjustments for:		
Depreciation charges	2,379	863
Interest received	(8,936)	(2,995)
(Increase)/decrease in debtors	(20,030)	7,413
Increase in creditors	7,661	10,615
Net cash provided by operations	57,801	37,855

2. ANALYSIS OF CHANGES IN NET FUNDS

	At 1.4.23	Cash flow	At 31.3.24
	£	£	£
Net cash			
Cash at bank and in hand	291,962	66,737	358,699
	291,962	66,737	358,699
Total	291,962	66,737	358,699

The notes form part of these financial statements

Notes to the Financial Statements
for the Year Ended 31 March 2024

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

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

Going concern

The Trustees are of the opinion that the charity can continue to meet its obligations as they fall due for the foreseeable future due to the current level of financial reserves and expectations of future income and expenditure. As a consequence, the Trustees consider it appropriate to continue to prepare the financial statements on a going concern basis.

Income

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

The following specific policies are applied to particular categories of income:

- Income from donations is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
- Income from donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.
- Income from investments is included when it becomes receivable.
- Grant income is recognised when the charity becomes unconditionally entitled to that income. Where entitlement to grant income is subject to performance-related or other conditions, income is recognised in the Statement of Financial Activities in line with the achievement of performance and satisfaction of those conditions.

Where grant income is subject to potential clawback provision, the value of any such provisions included in the financial statement that are liabilities of uncertain timing or amount are based on the amounts that are repayable under the terms of underlying grant agreements.

Expenditure

Expenditure is recognised on an accruals basis as the liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.
- expenditure on charitable activities includes all costs incurred by the charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- other expenditure includes all expenditure that is neither relates to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource, Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

Tangible fixed assets

Tangible assets are initially recorded at cost, and subsequently stated at cost less any accumulated depreciation and impairment losses.

The trustees continue to operate a policy of not capitalising individual items of equipment costing less than £1,000, where the application of this policy does not materially misstate the financial statements.

Notes to the Financial Statements - continued
for the Year Ended 31 March 2024

1. ACCOUNTING POLICIES - continued

Tangible fixed assets

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Equipment - 33% straight line

Impairment of fixed assets

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date.

Taxation

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

Fund accounting

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

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

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

Pension costs and other post-retirement benefits

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

Limited by guarantee

The charity is a company limited by guarantee. The members of the company are the Trustees 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. DONATIONS AND LEGACIES

	2024	2023
	£	£
Donations	71	215
	<u>71</u>	<u>215</u>

3. INVESTMENT INCOME

	2024	2023
	£	£
Interest receivable	8,936	2,995
	<u>8,936</u>	<u>2,995</u>

Citizens Advice North East Derbyshire

Notes to the Financial Statements - continued
for the Year Ended 31 March 2024

4. INCOME FROM CHARITABLE ACTIVITIES

		2024	2023
	Activity	£	£
Grants for advice services	Advice services	760,770	656,568
		<u>760,770</u>	<u>656,568</u>

A breakdown of the grants receivable by funder can be found in note 14.

5. CHARITABLE ACTIVITIES COSTS

	Direct Costs £	Support costs (see note 6) £	Totals £
Advice services	608,480	85,286	693,766
	<u>608,480</u>	<u>85,286</u>	<u>693,766</u>

6. SUPPORT COSTS

	Management £	Information technology £	Other £	Totals £
Advice services	15,304	24,793	45,189	85,286
	<u>15,304</u>	<u>24,793</u>	<u>45,189</u>	<u>85,286</u>

7. NET INCOME/(EXPENDITURE)

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

	2024	2023
	£	£
Depreciation - owned assets	2,379	863
	<u>2,379</u>	<u>863</u>

8. TRUSTEES' REMUNERATION AND BENEFITS

During the year ended 31 March 2024, no trustees received any remuneration or other benefits (2023: Nil).

Trustees' expenses

During the year ended 31 March 2024, no trustees had expenses reimbursed to them. (2023: one trustee to the value of £104). These expenses were incurred in the trustee's capacity as a volunteer for the charity, for the period in which he remained a trustee.

9. STAFF COSTS

	2024	2023
	£	£
Wages and salaries	518,346	484,061
Social security costs	44,961	38,052
Other pension costs	11,318	10,200
	<u>574,625</u>	<u>532,313</u>

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

	2024	2023
Advisory and administration	22	22
	<u>22</u>	<u>22</u>

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

Citizens Advice North East Derbyshire

Notes to the Financial Statements - continued
for the Year Ended 31 March 2024

9. STAFF COSTS - continued

Key Management Personnel

Key management personnel include all persons that have authority and responsibility for planning, directing and controlling the activities of the charity. The total compensation paid to key management personnel for services provided to the charity was £170,474 (2023: £112,193).

10. TANGIBLE FIXED ASSETS

	Computer equipment £
COST	
At 1 April 2023 and 31 March 2024	7,138
DEPRECIATION	
At 1 April 2023	863
Charge for year	2,379
At 31 March 2024	3,242
NET BOOK VALUE	
At 31 March 2024	3,896
At 31 March 2023	6,275

11. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2024 £	2023 £
Trade debtors	16,267	-
Other debtors	-	865
Prepayments and accrued income	6,956	2,328
	<u>23,223</u>	<u>3,193</u>

12. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2024 £	2023 £
Trade creditors	2,275	-
Social security and other taxes	11,531	8,860
Other creditors	2,584	8,215
Accruals and deferred income	67,187	58,841
	<u>83,577</u>	<u>75,916</u>

Citizens Advice North East Derbyshire

Notes to the Financial Statements - continued
for the Year Ended 31 March 2024

13. LEASING AGREEMENTS

Minimum lease payments under non-cancellable operating leases fall due as follows:

	2024 £	2023 £
Within one year	17,050	18,926
Between one and five years	6,693	24,594
	<u>23,743</u>	<u>43,520</u>

14. MOVEMENT IN FUNDS

	At 1.4.23 £	Net movement in funds £	Transfers between funds £	At 31.3.24 £
Unrestricted funds				
General fund	192,001	64,204	9,837	266,042
Redundancy	28,513	-	2,686	31,199
New premises	5,000	-	-	5,000
	<u>225,514</u>	<u>64,204</u>	<u>12,523</u>	<u>302,241</u>
Restricted funds				
Bolsover District Council	-	(791)	791	-
Derbyshire Community Health Services	-	17,238	(17,238)	-
Trussell Trust	-	(1,837)	1,837	-
CitA Cost of Living	-	(699)	699	-
Community Fund	-	(1,760)	1,760	-
CRT Foundation	-	(779)	779	-
EAP	-	(1,383)	1,383	-
Foodbanks	-	1,268	(1,268)	-
GP/PHAS	-	17,685	(17,685)	-
EMMA	-	(5,521)	5,521	-
North East Derbyshire District Council				
Energy	-	(10,086)	10,086	-
Postcode Lottery	-	(7)	7	-
Suicide Prevention	-	(805)	805	-
	<u>-</u>	<u>12,523</u>	<u>(12,523)</u>	<u>-</u>
TOTAL FUNDS	<u>225,514</u>	<u>76,727</u>	<u>-</u>	<u>302,241</u>

Citizens Advice North East Derbyshire

Notes to the Financial Statements - continued
for the Year Ended 31 March 2024

14. MOVEMENT IN FUNDS - continued

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	110,058	(45,854)	64,204
Restricted funds			
Bolsover District Council	42,230	(43,021)	(791)
Derbyshire Community Health Services	36,127	(18,889)	17,238
Trussell Trust	39,656	(41,493)	(1,837)
CitA Cost of Living	15,000	(15,699)	(699)
Community Fund	14,226	(15,986)	(1,760)
CRT Foundation	5,000	(5,779)	(779)
EAP	8,400	(9,783)	(1,383)
Foodbanks	22,300	(21,032)	1,268
GP/PHAS	334,087	(316,402)	17,685
EMMA	82,910	(88,431)	(5,521)
North East Derbyshire District Council			
Energy	33,483	(43,569)	(10,086)
Postcode Lottery	15,749	(15,756)	(7)
Suicide Prevention	11,267	(12,072)	(805)
	660,435	(647,912)	12,523
TOTAL FUNDS	770,493	(693,766)	76,727

Comparatives for movement in funds

	At 1.4.22 £	Net movement in funds £	Transfers between funds £	At 31.3.23 £
Unrestricted funds				
General fund	169,503	29,148	(6,650)	192,001
Redundancy	24,000	-	4,513	28,513
New premises	8,000	-	(3,000)	5,000
	201,503	29,148	(5,137)	225,514
Restricted funds				
Bolsover District Council	-	(3,689)	3,689	-
Derbyshire County Council (Wellness Approach)	-	(79)	79	-
NACA (National Association of Citizens Advice)	-	(1,369)	1,369	-
Derbyshire County Council - Advice in Foodbanks	2,052	(2,052)	-	-
	2,052	(7,189)	5,137	-
TOTAL FUNDS	203,555	21,959	-	225,514

Citizens Advice North East Derbyshire

Notes to the Financial Statements - continued
for the Year Ended 31 March 2024

14. MOVEMENT IN FUNDS - continued

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	89,033	(59,885)	29,148
Restricted funds			
Bolsover District Council	42,230	(45,919)	(3,689)
Derbyshire County Council (GP Project)	224,877	(224,877)	-
EMMA	101,503	(101,503)	-
Derbyshire County Council (Wellness Approach)	107,689	(107,768)	(79)
NACA (National Association of Citizens Advice)	(1,369)	-	(1,369)
Sundry small funds	1,928	(1,928)	-
Derbyshire Community Health Services	42,464	(42,464)	-
Derbyshire County Council - Advice in Foodbanks	9,100	(11,152)	(2,052)
National Grid	7,842	(7,842)	-
Trussell Trust	33,324	(33,324)	-
Foundation Derbyshire	2,000	(2,000)	-
	<u>571,588</u>	<u>(578,777)</u>	<u>(7,189)</u>
TOTAL FUNDS	<u><u>660,621</u></u>	<u><u>(638,662)</u></u>	<u><u>21,959</u></u>

General funds

General funds consists of grants received from North East Derbyshire District Council and other parish/town councils as well as miscellaneous donations and bank interest receivable.

Designated funds

Redundancy - funds set aside to cover redundancy costs in the event of a cessation of some of the restricted funding.

New premises - funds set aside to allow for the set-up of new premises where no formal lease agreements are in place.

Restricted funds

The main restricted funds and their purposes are as follows:

Bolsover District Council - to provide a specialist case work service to the residents of Bolsover.

East Midlands Money Advise (EMMA) - to provide free debt advise.

Derbyshire County Council (GP Project) - to provide advice via GP practices as part of health prevention measures.

Derbyshire County Council (Wellness Approach) - to promote Derbyshire County Council's "Live Life Better Derbyshire" programme and provide advice around debt and welfare benefits.

Citizens Advice North East Derbyshire

Notes to the Financial Statements - continued
for the Year Ended 31 March 2024

14. MOVEMENT IN FUNDS - continued

Derbyshire Community Health Services - to provide advice for those referred by the funder, specifically for those in the 0-19 age group, those with long COVID, and the funder's own staff.

National Grid Electricity Distribution (Community Matters Fund) - to provide advice to communities struggling with the pressures of fuel poverty and the cost of living crisis.

Trussell Trust - to provide income maximisation and welfare benefits advice, along with specialist debt advice, to foodbank users.

Foundation Derbyshire - to provide four desktop computers for use by volunteer advice workers.

Suicide Prevention Fund (Department of Health) - in partnership with Citizens Advice Chesterfield, offering support and guidance to patients in the mental health unit at Chesterfield Royal Hospital.

North East Derbyshire District Council, UK Share Prosperity Fund - to provide specialist energy and cost of living advice to residents in the district of North East Derbyshire.

National Association of Citizens Advice, Cost of Living funding - to build capacity to deliver advice in relation to the cost of living crisis.

Postcode Lottery - to enhance our Adviceline and implement email advice to provide an effective multi-channel service.

National Lottery Community Fund - to strengthen our IT infrastructure and improve supervision to accommodate growing demand and capacity.

Coalfields Regeneration Trust - to enhance our Adviceline in order to help more people who are struggling with debt issues.

National Association of Citizens Advice, Energy Advice Programme - to provide specialist energy advice.

Transfers between funds

Transfers are made between designated funds to general funds where considered appropriate by the trustees.

Restricted funds in deficit are covered by transfers from unrestricted funds to make up any shortfall in funding. Where any restricted funds are in surplus, any such surplus is either carried forward or transferred to unrestricted funds in accordance with the underlying grant agreement or any instructions from the grant funder.

15. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 March 2024.

Accounts

COMPANY REGISTRATION NUMBER: 05933725
CHARITY REGISTRATION NUMBER: 1118194

Citizens Advice North East Derbyshire
Company Limited by Guarantee
Unaudited Financial Statements
31 March 2023

MCABA Limited t/a Mitchells
Chartered Accountants
91-97 Saltergate
Chesterfield
Derbyshire
S40 1LA

Citizens Advice North East Derbyshire
Company Limited by Guarantee
Financial Statements
Year ended 31 March 2023

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Citizens Advice North East Derbyshire
Company Limited by Guarantee
Trustees' Annual Report (Incorporating the Director's Report)
Year ended 31 March 2023

The trustees, who are also the directors for the purposes of company law, present their report and the unaudited financial statements of the charity for the year ended 31 March 2023.

Reference and administrative details

Registered charity name Citizens Advice North East Derbyshire

Charity registration number 1118194

Company registration number 05933725

Principal office and registered office Coney Green Business Centre
Wingfield View
Clay Cross
Chesterfield
Derbyshire
S45 9JW
England

The trustees

Mr F Bacon	
Mr T Jones	(Resigned 14 October 2022)
Mr G Hawkins	(Resigned 13 October 2022)
Miss K Jackson	(Resigned 22 February 2023)
Ms J Hirst	(Resigned 13 August 2022)
Mr J Funnell (Chair)	
Ms K Salt MBE	
Ms N Turner	
Mr T Johnstone	(Appointed 11 May 2022)
Ms C Thomas-Humphreys	(Appointed 22 February 2023)
Mr M Render	(Appointed 9 November 2022)
Ms L Smith	(Appointed 26 July 2023)

Senior management team Ms G Sladen (resigned 11 May 2023)
Ms L J Smith
Mr B Youngs
Mrs T Eccleston
Mr P Ozimek

Company secretary Mrs T Eccleston

Independent examiner Andrew McDaid BFP FCA
MCABA Limited t/a
Mitchells Chartered Accountants
91-97 Saltergate
Chesterfield
Derbyshire
S40 1LA

Citizens Advice North East Derbyshire

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2023

Structure, governance and management

a. Constitution

Citizens Advice North East Derbyshire is an incorporated company Limited by Guarantee and a registered charity. It has been in existence since 1976. Citizens Advice North East Derbyshire is governed by its Memorandum and Articles of Association. The Charity's name was officially changed in 2021 from North East Derbyshire Citizens Advice Bureau to Citizens Advice North East Derbyshire in line with our national body's guidance and our objectives were updated to clarify our Area of Benefit. The use of video technology was also included to ensure that we can hold our AGMs online should this be required.

b. Method of appointment or election of Trustees

Members of the Trustee Board are recruited according to specific skills they can offer. We carry out a skills audit annually and recruit accordingly. New trustees can be co-opted by other trustees, nominated by member organisations or elected at the AGM. Co-opted and nominations do not exceed more than one third of the total number of trustees.

c. Pay policy for senior staff

Citizens Advice North East Derbyshire follows guidance from the National Association with regards the pay policy for senior staff.

d. Organisational structure and decision making

Citizens Advice North East Derbyshire is governed by its Trustee Board which is responsible for setting the strategic direction of the organisation and the policy of the Charity. The Board carry the ultimate responsibility for the conduct of the Charity and for ensuring that the Charity satisfies its legal and contractual obligations. The Board meet as a minimum quarterly and delegate the day-to-day operation of the organisation to senior management. The Trustee Board is independent from management. The Charity's Business Plan is reviewed annually; using client needs data and an analysis of equality, diversity and inclusion client profiles.

e. Related party relationships

Citizens Advice North East Derbyshire is a member of Citizens Advice, the operational name of the National Association of Citizens Advice Charity, which provides a framework for standards of advice and casework management as well as monitoring progress against these standards. Operating policies are independently determined by the Trustee Board of Citizens Advice North East Derbyshire in order to fulfil its charitable objects and comply with the national membership requirements, including the adoption of mandatory policies where applicable.

The Charity also co-operates and liaises with a number of other advisory services, local charities and local authority departments on behalf of clients. Where one of the Trustee Board holds the position of trustee/director of another charity they may be involved in discussions regarding that other charity, but not in the ultimate decision making process. Where trustees are also elected members of the local authority any potential conflict of interest is declared at each meeting; this process is in place for all trustees to declare any potential conflicts of interest at each meeting.

Citizens Advice North East Derbyshire

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2023

Structure, governance and management *(continued)*

f. Risk management

The Board recognises that any major risks to which the Charity is exposed need to be reviewed and systems put in place to mitigate those risks. To that end Citizens Advice North East Derbyshire has a robust risk register that is a 'living' document and is presented to the Board quarterly in order to continually monitor and manage its risk.

Included in external risks is the loss of funding. The effects of this have been minimised where possible by the procedures that are being put in place, to ensure that funding is secured from a variety of sources and the Charity continues to seek to diversify its funding sources. Internal risks are minimised by the implementation of procedures for authorisation of all transactions and projects and to ensure consistent quality of delivery for all operational aspects. These procedures will be periodically reviewed to ensure that they still meet the needs of the Charity.

During the year board meetings and the AGM continued as planned.

Citizens Advice North East Derbyshire

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2023

Objectives and activities

a. Policies and objectives

The Charity's objects are 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 the local authority districts of North East Derbyshire and Bolsover.

Public benefit

We have referred to the guidance contained in the Charity Commissions' general guidance on public benefit when reviewing our aims and objectives and in planning our future activities. In particular the trustees consider how planned activities which are summarised below will contribute to the aims and objectives they have set. Details of how the Charity has delivered public benefit can be found in the activities for achieving objectives and review of activities sections.

b. Activities for achieving objectives

Citizens Advice North East Derbyshire ("CANED") aims to provide free, confidential, impartial and independent advice and information for the benefit of the local community, to exercise a responsible influence on the development of social policies and services and to ensure individuals do not suffer through a lack of knowledge or an inability to express their needs effectively.

In addition to the continuing provision of high quality advisory services to the local community, the Charity will continue to seek divergent funding supported by its core funding.

CANED is also involved in initiatives across North East Derbyshire, Bolsover and the County regarding Financial Inclusion and the Health and Wellbeing of the community as well as becoming a Hate Crime Reporting Centre in October 2022 working in partnership with Safer Derbyshire and Stop Hate UK.

The principal activity of Citizens Advice North East Derbyshire remained the provision of free, confidential, independent and impartial advice, information and counsel for members of the public. This is usually provided through the main drop-in centre in Clay Cross and a variety of community buildings including G.P. Surgeries, libraries and foodbanks throughout North East Derbyshire and Bolsover Districts. A telephone based freephone number, Adviceline, is also available. In addition to generalist advice the following specialist advisory services were provided:

- i) Specialist Debt Provision, accredited as a specialist casework service by Citizens Advice;
- ii) Provision of Specialist Welfare Benefits Advice;
- iii) Provision of generalist advice to patients of G.P. practices in N.E. Derbyshire and Bolsover Districts;
- iv) Working in partnership with Derbyshire County Council's Public Health Department on their wellness initiative;
- v) The provision of advice in foodbanks;
- vi) The provision of a telephone Adviceline, which is now accredited for casework by Citizens Advice;
- vii) Working in partnership with Trussell Trust to provide a full-time adviser at Clay Cross foodbank;
- viii) The provision of advice to clients referred by Derbyshire Community Health Service staff in addition to a wellness service for their staff.

Citizens Advice North East Derbyshire

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2023

Objectives and activities *(continued)*

c. Volunteers

Volunteers are the heart of our work in the form of voluntary assistance in advising the public and administering the Charity and we are deeply grateful for all that they do.

Our volunteers work from our main drop-in centre and work on Adviceline and provide a first port of call for clients. Other roles include form filling, IT support, Social Media and Research and Campaigns.

Our volunteers give us around 85 hours of their time per week which has an economic value of over £85,000 per year (based on average earnings).

Citizens Advice North East Derbyshire

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2023

Achievements and performance

a. Review of activities

In March 2022 we returned to a full face-to-face service following the previous Covid-19 restrictions. This included a return of opening the drop-in centre in Clay Cross, a return to GP surgeries and other community venues such as libraries. Demand for telephone advice remained high, however over the year the footfall for face-to-face advice services increased dramatically. Our staff and volunteers are able to work flexibly in a hybrid home/office working pattern excepting where face-to-face work is taking place.

During 2022/23 work funded through Derbyshire Community Health Service continued and the project for 0-19s was nominated for an award in April 2022 with the Health Service Journal Partnership Awards. Other work funded by DCHS included Long-Covid referrals and an advice referral service for Derbyshire County Council staff.

Our Adviceline uses the national Citizens Advice telephone platform with a local phone number and is free for clients to use. We seek to resolve issues at the first point of contact with the client and where this is not possible a phone or face to face appointment is made; this usually involves further casework.

We worked within the Brook Centre (foodbank/community supermarket) in Shirebrook through the provision of an advice worker during their main sessions, this was funded by Derbyshire County Council and via our main channels of contact we acted as a referring agent to multiple foodbanks / food pantries within the districts.

Funding from North East Derbyshire District Council, Bolsover District Council and Derbyshire County Council enabled us to continue our work with our communities such as appointment sessions in GP surgeries and appointment sessions in three libraries. We also provide a drop-in advice service within Bolsover Library.

Our work linked to GP surgeries and community locations funded by Derbyshire County Council Public Health moved back to face to face following the ending of Covid-19 restrictions, although not all of our surgeries were able to continue to accommodate us due to a shortage of space. We continue to work with these surgeries to return, providing telephone-based appointments in the meantime.

Our debt work is funded by the Money and Pension Service, working as part of the East Midlands Money Advice project. This funding was renewed with some contract changes.

We received some small grants from Tesco Groundworks, Foundation Derbyshire and Mansfield Building Society. These smaller sources of funding are vital to our continued success.

All of our work is only possible due to the core funding provided by North East Derbyshire District Council and Bolsover District Council that underpins everything we do.

We are pleased to report that under the membership scheme with our national association we continue to meet standards for the Citizens Advice Quality of Advice Audit and Leadership Self-Assessment and have retained our Advice Quality Assessment mark and casework accreditation for Debt Advice and Telephone work.

Citizens Advice North East Derbyshire

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2023

Achievements and performance *(continued)*

The CEO has resigned to move to another job and a replacement process is in progress.

Our client survey carried out nationally by Citizens Advice shows that clients are happy they have found a way forward and resolved their issues and would recommend our services.

Activities summary

We have:

- Worked with 4,910 clients dealing with 18,236 enquiries.
- Handled over £3.1 million of debt.
- Successfully helped people gain almost £1.8 million in benefit, tax credits and other financial awards.

b. Factors affecting the achievement of objectives

The full re-opening of face-to-face services resulted in us seeing more clients in 2022/23 including more elderly and disabled people.

The cost of living crisis impacted on our services and demand over the winter months increased with people struggling with the costs of food and energy. We estimate that 48% of our enquiries in 2022/23 were related to the cost of living crisis. We saw an increase in energy issues by 131%.

c. Investment policy and performance

The Charity does not currently hold material investments.

Citizens Advice North East Derbyshire

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2023

Financial review

a. Financial position and performance

Total income decreased in the year from £716,300 in the previous financial year to £660,621. Expenditure decreased in the year from £660,924 to £638,662, giving a net surplus of £21,959 for the year ended 31 March 2023 (2022: £55,376 net surplus). Of the recorded net surplus for the year, a surplus of £24,011 related to unrestricted funds with a deficit of £2,052 relating to restricted funds.

b. Reserves policy

Citizens Advice North East Derbyshire is required to ensure that free monies are available in each financial year to meet any reasonably foreseeable contingency. The Charity will aim to achieve a projection of income for at least 12 months ahead and will ensure that this continues to be derived from as wide a variety of sources as possible. The Charity will take all necessary steps to ensure that at no time within this period would it be possible for the cessation of one or more funding streams to present so serious a challenge to the future of the organisation that it could not be managed.

Total funds at 31 March 2023 were £225,514 (2022: £203,555) of which £ nil (2022: £2,052) are restricted funds and £225,514 (2022: £201,503) are unrestricted funds. Out of the unrestricted funds, £33,513 (2022: £32,000) have been designated for specific purposes. Free reserves, excluding designated funds at the values above and tangible fixed assets at a net book value of £6,275 (2022: £ nil), are therefore £185,726 (2022: £169,503).

In reviewing the potential costs that could arise should a significant reduction in income be incurred, the Trustee Board have concluded that 'free' reserves should be maintained at a level equating to at least three months of operating costs, which at March 2023 based on cost projections for the forthcoming year are forecast to be £159,705.

Based on the above figures, the charity is achieving its reserves policy target.

The reserves policy is reviewed by the Trustees on an annual basis.

c. Principal funding

The Trustee Board extend their gratitude to North East Derbyshire District Council and Bolsover District Council who continued to support the core operating capacity of the Charity. The Board are also extremely grateful to Derbyshire County Council for their continued support.

The Charity did not have any borrowings from either providers of funding or other sources at the balance sheet date.

Citizens Advice North East Derbyshire

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2023

Plans for future periods

a. Future developments

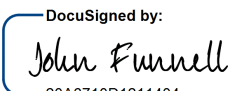
Funding continues to present ever growing challenges. The Board, along with senior management, keeps this under constant review and are looking for new avenues of funding particularly for extra Debt Advice, Cost of Living/Energy Advice and to staff Adviceline. The preservation of our debt work is a priority for the charity. Citizens Advice North East Derbyshire aims to continually improve access to its services and will continue to look at extending its services working in the most efficient and cost-effective way. We are also exploring how we can improve our offer for younger people and some equality groups. We will continually review our service and client profiles to aid us in this work.

Small company provisions

This report has been prepared in accordance with the provisions applicable to companies entitled to the small companies exemption.

18 October 2023

The trustees' annual report was approved on and signed on behalf of the board of trustees by:

DocuSigned by:

20A6710D1211404...
Mr J Funnell
Trustee (Chair)

Citizens Advice North East Derbyshire

Company Limited by Guarantee

Independent Examiner's Report to the Trustees of Citizens Advice North East Derbyshire

Year ended 31 March 2023

I report to the trustees on my examination of the financial statements of Citizens Advice North East Derbyshire ('the charity') for the year ended 31 March 2023.

Responsibilities and basis of report

As the trustees of the company (and also its directors for the purposes of company law) you are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of the charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

Since the charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants in England and Wales (ICAEW), which is one of the listed bodies.

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

1. accounting records were not kept in respect of the charity as required by section 386 of the 2006 Act; or
2. the financial statements do not accord with those records; or
3. the financial statements do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination; or
4. the financial statements have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

Citizens Advice North East Derbyshire

Company Limited by Guarantee

Independent Examiner's Report to the Trustees of Citizens Advice North East Derbyshire (continued)

Year ended 31 March 2023

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.

DocuSigned by:

Mitchells

B984237665F1434...

Andrew McDaid BFP FCA
Independent Examiner

MCABA Limited t/a
Mitchells Chartered Accountants
91-97 Saltergate
Chesterfield
Derbyshire
S40 1LA

18 October 2023

Citizens Advice North East Derbyshire

Company Limited by Guarantee

Statement of Financial Activities (including income and expenditure account)

Year ended 31 March 2023

			2023		2022
	Note	Unrestricted funds £	Restricted funds £	Total funds £	Total funds £
Income and endowments					
Donations and legacies	5	215	–	215	104
Charitable activities	6	85,000	571,568	656,568	712,362
Investment income	7	2,995	–	2,995	169
Other income	8	823	20	843	3,665
Total income		<u>89,033</u>	<u>571,588</u>	<u>660,621</u>	<u>716,300</u>
Expenditure					
Expenditure on charitable activities	9	59,885	578,777	638,662	660,924
Total expenditure		<u>59,885</u>	<u>578,777</u>	<u>638,662</u>	<u>660,924</u>
Net income		<u>29,148</u>	<u>(7,189)</u>	<u>21,959</u>	<u>55,376</u>
Transfers between funds		(5,137)	5,137	–	–
Net movement in funds		<u>24,011</u>	<u>(2,052)</u>	<u>21,959</u>	<u>55,376</u>
Reconciliation of funds					
Total funds brought forward		201,503	2,052	203,555	148,179
Total funds carried forward		<u>225,514</u>	<u>–</u>	<u>225,514</u>	<u>203,555</u>

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

The notes on pages 15 to 27 form part of these financial statements.

Citizens Advice North East Derbyshire

Company Limited by Guarantee

Statement of Financial Position

31 March 2023

	Note	2023 £	£	2022 £
Fixed assets				
Tangible fixed assets	16		6,275	—
Current assets				
Debtors	17	3,193		10,606
Cash at bank and in hand		291,962		258,250
		295,155		268,856
Creditors: amounts falling due within one year	18	75,916		65,301
Net current assets			219,239	203,555
Total assets less current liabilities			225,514	203,555
Net assets			225,514	203,555
Funds of the charity				
Restricted funds			—	2,052
Unrestricted funds			225,514	201,503
Total charity funds	21		225,514	203,555

For the year ending 31 March 2023 the charity 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.

These financial statements were approved by the board of trustees and authorised for issue on

18 October 2023

..... and are signed on behalf of the board by:

DocuSigned by:

John Funnell

20A6710D1211404...

Mr J Funnell
Trustee

The notes on pages 15 to 27 form part of these financial statements.

Citizens Advice North East Derbyshire

Company Limited by Guarantee

Statement of Cash Flows

Year ended 31 March 2023

	2023 £	2022 £
Cash flows from operating activities		
Net income	21,959	55,376
<i>Adjustments for:</i>		
Depreciation of tangible fixed assets	863	—
Other interest receivable and similar income	(2,995)	(169)
<i>Changes in:</i>		
Trade and other debtors	7,413	(8,717)
Trade and other creditors	10,615	11,461
Cash generated from operations	37,855	57,951
Interest received	2,995	169
Net cash from operating activities	<u>40,850</u>	<u>58,120</u>
Cash flows from investing activities		
Purchase of tangible assets	(7,138)	—
Net cash used in investing activities	<u>(7,138)</u>	<u>—</u>
Net increase in cash and cash equivalents	33,712	58,120
Cash and cash equivalents at beginning of year	<u>258,250</u>	<u>200,130</u>
Cash and cash equivalents at end of year	<u>291,962</u>	<u>258,250</u>

The notes on pages 15 to 27 form part of these financial statements.

Citizens Advice North East Derbyshire

Company Limited by Guarantee

Notes to the Financial Statements

Year ended 31 March 2023

1. General information

The charity is a public benefit entity and a private company limited by guarantee, registered in England and Wales and a registered charity in England and Wales. The address of the registered office is Coney Green Business Centre, Wingfield View, Clay Cross, Chesterfield, Derbyshire, S45 9JW, England.

2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the 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) (Charities SORP (FRS 102)) and the Companies Act 2006.

3. Accounting policies

Basis of preparation

The financial statements have been prepared on the historical cost basis.

The financial statements are prepared in sterling, which is the functional currency of the entity.

Going concern

The Trustees are of the opinion that the charity can continue to meet its obligations as they fall due for the foreseeable future due to the current level of financial reserves and expectations of future income and expenditure. As a consequence, the Trustees consider it appropriate to continue to prepare the financial statements on a going concern basis.

Judgements and key sources of estimation uncertainty

In applying the charitable company's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. Estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates. Estimates and underlying assumptions are reviewed on an ongoing basis. The key assumptions that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities are:

Provision for grant income repayable

Provisions in respect of the repayment of grant income where the conditions of any grant are not met in full or where the grant has not been fully spent require an assessment by the trustees of the likelihood that the charity will be required by the funder to repay any such grant received. A provision will be made where it is considered probable that a repayment will be required.

Citizens Advice North East Derbyshire

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2023

3. Accounting policies *(continued)*

Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the trustees in furtherance of the general objectives of the charity and which have not been designated for other purposes.

Designated funds are unrestricted funds that have been set aside by the trustees for particular purposes. The aim and use of each designated fund is set out in the notes to the financial statements.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by the donors or which have been raised by the charity for particular purposes. The costs of raising and administering such funds are charged against the specific fund. The aims and use of each restricted fund is set out in the notes to the financial statements. Where any restricted funds are in surplus, any such surplus is either carried forward or transferred to unrestricted funds in accordance with the underlying grant agreement or as indicated by the grant funder.

Incoming resources

All income is included in the statement of financial activities when entitlement has passed to the charity, it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured.

The following specific policies are applied to particular categories of income:

- income from donations is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
- income from donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.
- income from investments is included when it becomes receivable.
- grant income is recognised when the charity becomes unconditionally entitled to that income. Where entitlement to grant income is subject to performance-related or other conditions, income is recognised in the Statement of Financial Activities in line with the achievement of performance and satisfaction of those conditions.

Where grant income is subject to a potential clawback provision, the value of any such provisions included in the financial statements that are liabilities of uncertain timing or amount are based on the amounts that are repayable under the terms of underlying grant agreements.

Citizens Advice North East Derbyshire

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2023

3. Accounting policies *(continued)*

Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.
- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

Operating leases

Lease payments are recognised as an expense over the lease term on a straight-line basis. The aggregate benefit of lease incentives is recognised as a reduction to expense over the lease term, on a straight-line basis.

Tangible assets

Tangible assets are initially recorded at cost, and subsequently stated at cost less any accumulated depreciation and impairment losses.

The trustees continue to operate a policy of not capitalising individual items of equipment costing less than £1,000, where the application of this policy does not materially misstate the financial statements.

Depreciation

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Fixtures and fittings	- 20% straight line
Equipment	- 33% straight line

Impairment of fixed assets

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date.

Citizens Advice North East Derbyshire

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2023

3. Accounting policies *(continued)*

Financial instruments

Debtors and creditors with no stated interest rate and receivable or payable within one year are recorded at transaction price. Any losses arising from impairment are recognised as such in the statement of activities.

Defined contribution plans

The charity operates a defined contribution pension scheme, the assets of which are held separately from those of the charity. Contributions payable for the year are shown within the statement of financial activities.

4. Limited by guarantee

The charity is a company limited by guarantee. The members of the company are the Trustees 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.

5. Donations and legacies

	Unrestricted Funds £	Total Funds 2023 £	Unrestricted Funds £	Total Funds 2022 £
Donations				
Donations	215	215	104	104

6. Charitable activities

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
Bolsover District Council	–	42,230	42,230
Derbyshire County Council (GP Project)	–	224,877	224,877
NEDDC	85,000	–	85,000
Eckington Parish Council	–	–	–
Scamwatch Project	–	–	–
EMMA	–	101,483	101,483
Derbyshire County Council (Wellness Approach)	–	107,689	107,689
The National Association of Citizens Advice Bureaux (Help to Claim)	–	(1,369)	(1,369)
Derbyshire Community Health Services	–	42,464	42,464
CAST Discovery	–	–	–
Derbyshire County Council - Advice in Foodbanks	–	9,100	9,100
National Grid Energy Distribution	–	7,842	7,842
Trussell Trust	–	33,324	33,324
Sundry small funds	–	1,928	1,928
Foundation Derbyshire	–	2,000	2,000
	85,000	571,568	656,568

Citizens Advice North East Derbyshire

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2023

6. Charitable activities *(continued)*

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
Bolsover District Council	–	43,605	43,605
Derbyshire County Council (GP Project)	–	216,575	216,575
NEDDC	85,000	–	85,000
Eckington Parish Council	–	1,000	1,000
Scamwatch Project	–	1,647	1,647
EMMA	–	107,220	107,220
Derbyshire County Council (Wellness Approach)	–	104,264	104,264
The National Association of Citizens Advice Bureaux (Help to Claim)	–	105,035	105,035
Derbyshire Community Health Services	–	36,516	36,516
CAST Discovery	–	5,000	5,000
Derbyshire County Council - Advice in Foodbanks	–	6,300	6,300
National Grid Energy Distribution	–	–	–
Trussell Trust	–	–	–
Sundry small funds	–	200	200
Foundation Derbyshire	–	–	–
	<u>85,000</u>	<u>627,362</u>	<u>712,362</u>

7. Investment income

	Unrestricted Funds £	Total Funds 2023 £	Unrestricted Funds £	Total Funds 2022 £
Bank interest receivable	<u>2,995</u>	<u>2,995</u>	<u>169</u>	<u>169</u>

8. Other income

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
Other income	<u>823</u>	<u>20</u>	<u>843</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
Other income	<u>3,632</u>	<u>33</u>	<u>3,665</u>

Citizens Advice North East Derbyshire

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2023

9. Expenditure on charitable activities by fund type

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
Advice services	40,841	524,182	565,022
Support costs	19,044	54,595	73,640
	<u>59,885</u>	<u>578,777</u>	<u>638,662</u>
	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
Advice services	40,520	539,383	579,904
Support costs	20,270	60,751	81,020
	<u>60,790</u>	<u>600,134</u>	<u>660,924</u>

10. Analysis of support costs

	Advice services £	Total 2023 £	Total 2022 £
Premises	35,310	35,310	33,576
Communications and IT	22,641	22,641	34,065
General office	6,098	6,098	3,950
Governance costs	9,591	9,591	9,429
	<u>73,640</u>	<u>73,640</u>	<u>81,020</u>

11. Net income

Net income is stated after charging/(crediting):

	2023 £	2022 £
Depreciation of tangible fixed assets	<u>863</u>	<u>—</u>

12. Auditors remuneration

	2023 £	2022 £
Fees payable for the audit of the financial statements	<u>—</u>	<u>6,600</u>

13. Independent examination fees

	2023 £	2022 £
Fees payable to the independent examiner for:		
Independent examination of the financial statements	3,840	—
Other assurance services	<u>1,860</u>	<u>—</u>
	<u>5,700</u>	<u>—</u>

Citizens Advice North East Derbyshire

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2023

14. Staff costs

The total staff costs and employee benefits for the reporting period are analysed as follows:

	2023	2022
	£	£
Wages and salaries	484,061	496,899
Social security costs	38,052	41,303
Employer contributions to pension plans	10,200	10,799
	<u>532,313</u>	<u>549,001</u>

The amount expensed in the Statement of Financial Activities in respect of redundancies during the year was £ nil (2022: £15,232).

The average head count of employees during the year was 22 (2022: 23). The average number of full-time equivalent employees during the year is analysed as follows:

	2023	2022
	No.	No.
Advisory and administration	<u>17</u>	<u>19</u>

No employee received employee benefits of more than £60,000 during the year (2022: None).

Key Management Personnel

Key management personnel include all persons that have authority and responsibility for planning, directing and controlling the activities of the charity. The total compensation paid to key management personnel for services provided to the charity was £112,193 (2022: £107,458).

15. Trustee remuneration and expenses

During the year ended 31 March 2023, one trustee had expenses in the form of travel costs reimbursed to them, to a value of £104 (2022: one trustee to the value of £136). These expenses were incurred in the trustee's capacity as a volunteer for the charity, for the period in which he remained a trustee.

During the year ended 31 March 2023, no trustees received any remuneration or other benefits (2022: None).

Citizens Advice North East Derbyshire

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2023

16. Tangible fixed assets

	Equipment £
Cost	
At 1 Apr 2022	—
Additions	7,138
At 31 Mar 2023	<u>7,138</u>
Depreciation	
At 1 Apr 2022	—
Charge for the year	863
At 31 Mar 2023	<u>863</u>
Carrying amount	
At 31 Mar 2023	<u>6,275</u>
At 31 Mar 2022	<u>—</u>

17. Debtors

	2023 £	2022 £
Prepayments and accrued income	2,328	10,444
Other debtors	865	162
	<u>3,193</u>	<u>10,606</u>

18. Creditors: amounts falling due within one year

	2023 £	2022 £
Accruals and deferred income	58,841	27,530
Social security and other taxes	8,860	9,658
Grants repayable	—	21,000
Other creditors	8,215	7,113
	<u>75,916</u>	<u>65,301</u>

19. Deferred income

	2023 £	2022 £
At 1 April 2022	2,100	1,375
Amount released to income	(2,100)	(1,375)
Amount deferred in year	39,555	2,100
At 31 March 2023	<u>39,555</u>	<u>2,100</u>

Citizens Advice North East Derbyshire

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2023

20. Pensions and other post retirement benefits

Defined contribution plans

The amount recognised in income or expenditure as an expense in relation to defined contribution plans was £10,200 (2022: £10,799).

21. Analysis of charitable funds

Unrestricted funds

	At 1 Apr 2022 £	Income £	Expenditure £	Transfers £	At 31 Mar 2023 £
General funds	169,503	89,033	(59,885)	(6,650)	192,001
Redundancy	24,000	—	—	4,513	28,513
New premises	8,000	—	—	(3,000)	5,000
Holiday pay	—	—	—	—	—
	<u>201,503</u>	<u>89,033</u>	<u>(59,885)</u>	<u>(5,137)</u>	<u>225,514</u>

	At 1 Apr 2021 £	Income £	Expenditure £	Transfers £	At 31 Mar 2022 £
General funds	106,051	88,905	(60,790)	35,337	169,503
Redundancy	12,000	—	—	12,000	24,000
New premises	8,000	—	—	—	8,000
Holiday pay	15,000	—	—	(15,000)	—
	<u>141,051</u>	<u>88,905</u>	<u>(60,790)</u>	<u>32,337</u>	<u>201,503</u>

Citizens Advice North East Derbyshire

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2023

21. Analysis of charitable funds *(continued)*

Restricted funds

	At 1 Apr 2022	Income	Expenditure	Transfers	At 31 Mar 2023
	£	£	£	£	£
Bolsover District Council	—	42,230	(45,919)	3,689	—
Derbyshire County Council (GP Project)	—	224,877	(224,877)	—	—
Scamwatch Project	—	—	—	—	—
EMMA (FIF)	—	101,503	(101,503)	—	—
Derbyshire County Council (Wellness Approach)	—	107,689	(107,768)	79	—
Foodbanks (Foundation Derbyshire)	—	—	—	—	—
The National Association of Citizens Advice Bureaux (Help to Claim)	—	(1,369)	—	1,369	—
CAST Discovery Grant	—	—	—	—	—
Sundry small funds	—	1,928	(1,928)	—	—
Derbyshire Community Health Services	—	42,464	(42,464)	—	—
Derbyshire County Council - Advice in Foodbanks	2,052	9,100	(11,152)	—	—
Eckington Parish Council	—	—	—	—	—
National Grid Electricity Distribution - Community Matters Fund	—	7,842	(7,842)	—	—
Trussell Trust	—	33,324	(33,324)	—	—
Foundation Derbyshire	—	2,000	(2,000)	—	—
	<u>2,052</u>	<u>571,588</u>	<u>(578,777)</u>	<u>5,137</u>	<u>—</u>

Citizens Advice North East Derbyshire

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2023

21. Analysis of charitable funds *(continued)*

Restricted funds

	At 1 Apr 2021 £	Income £	Expenditure £	Transfers £	At 31 Mar 2022 £
Bolsover District Council	—	43,605	(43,605)	—	—
Derbyshire County Council (GP Project)	—	216,575	(195,599)	(20,976)	—
Scamwatch Project	803	1,647	(2,450)	—	—
EMMA (FIF)	—	107,220	(107,220)	—	—
Derbyshire County Council (Wellness Approach)	—	104,264	(101,007)	(3,257)	—
Foodbanks (Foundation Derbyshire)	6,000	—	(6,000)	—	—
The National Association of Citizens Advice Bureaux (Help to Claim)	—	105,068	(105,068)	—	—
CAST Discovery Grant	—	5,000	(5,000)	—	—
Sundry small funds	325	200	(525)	—	—
Derbyshire Community Health Services	—	36,516	(28,412)	(8,104)	—
Derbyshire County Council - Advice in Foodbanks	—	6,300	(4,248)	—	2,052
Eckington Parish Council	—	1,000	(1,000)	—	—
National Grid Electricity Distribution - Community Matters Fund	—	—	—	—	—
Trussell Trust	—	—	—	—	—
Foundation Derbyshire	—	—	—	—	—
	<u>7,128</u>	<u>627,395</u>	<u>(600,134)</u>	<u>(32,337)</u>	<u>2,052</u>

Citizens Advice North East Derbyshire

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2023

22. Charitable funds

Purposes of designated funds

Redundancy - funds set aside to cover redundancy costs in the event of a cessation of some of the restricted funding.

New premises - funds set aside to allow for the set-up of new premises where no formal lease agreements are in place.

Holiday pay - funds reserved for unpaid holiday pay provision in the event of unexpected closure.

Purposes of restricted funds

The main restricted funds and their purposes are as follows:

Bolsover District Council - to provide a specialist case work service to the residents of Bolsover.

East Midlands Money Advice (EMMA) - to provide free debt advice.

Derbyshire County Council (GP Project) - to provide advice via GP practices as part of health prevention measures.

Scamwatch Project - to raise awareness, particularly amongst older residents, of the potentially harmful effects of mass-marketing, internet, doorstep and telephone scams and to provide one-to-one advice and support where potential scam/fraud victims are identified.

Foundation Derbyshire / Derbyshire County Council (foodbanks) - to provide access to advice for foodbank users and support to foodbank volunteers.

Derbyshire County Council (Wellness Approach) - to promote Derbyshire County Council's "Live Life Better Derbyshire" programme and provide advice around debt and welfare benefits.

The National Association of Citizens Advice Bureaux (Help to Claim) - to provide new Universal Credit claimants with help and support until their first payment of Universal Credit is received.

CAST Discovery - to receive hands-on technical support and mentoring to build digital skills and capability, in relation to the COVID-19 Digital Response Initiative.

Derbyshire Community Health Services - to provide advice for those referred by the funder, specifically for those in the 0-19 age group, those with long COVID, and the funder's own staff.

National Grid Electricity Distribution (Community Matters Fund) - to provide advice to communities struggling with the pressures of fuel poverty and the cost of living crisis.

Trussell Trust - to provide income maximisation and welfare benefits advice, along with specialist debt advice, to foodbank users.

Foundation Derbyshire - to provide four desktop computers for use by volunteer advice workers.

Citizens Advice North East Derbyshire

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2023

22. Charitable funds *(continued)*

Transfers between funds

Transfers are made between designated funds to general funds where considered appropriate by the trustees.

Restricted funds in deficit are covered by transfers from unrestricted funds to make up any shortfall in funding. Where any restricted funds are in surplus, any such surplus is either carried forward or transferred to unrestricted funds in accordance with the underlying grant agreement or any instructions from the grant funder.

23. Analysis of net assets between funds

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
Tangible fixed assets	6,275	—	6,275
Current assets	255,600	39,555	295,155
Creditors less than 1 year	(36,361)	(39,555)	(75,916)
Net assets	<u>225,514</u>	<u>—</u>	<u>225,514</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
Tangible fixed assets	—	—	—
Current assets	243,704	25,152	268,856
Creditors less than 1 year	(42,201)	(23,100)	(65,301)
Net assets	<u>201,503</u>	<u>2,052</u>	<u>203,555</u>

24. Analysis of changes in net debt

	At 1 Apr 2022 £	Cash flows £	At 31 Mar 2023 £
Cash at bank and in hand	<u>258,250</u>	<u>33,712</u>	<u>291,962</u>

25. Operating lease commitments

The total future minimum lease payments under non-cancellable operating leases are as follows:

	2023 £	2022 £
Not later than 1 year	18,926	7,966
Later than 1 year and not later than 5 years	<u>24,594</u>	<u>3,219</u>
	<u>43,520</u>	<u>11,185</u>

26. Related parties

No transactions with related parties occurred in the year that require disclosure within the financial statements.

Citizens Advice North East Derbyshire

Company Limited by Guarantee

Management Information

Year ended 31 March 2023

The following pages do not form part of the financial statements.

Citizens Advice North East Derbyshire

Company Limited by Guarantee

Detailed Statement of Financial Activities

Year ended 31 March 2023

	2023 £	2022 £
Income and endowments		
Donations and legacies		
Donations	215	104
Charitable activities		
Bolsover District Council	42,230	43,605
Derbyshire County Council (GP Project)	224,877	216,575
NEDDC	85,000	85,000
Eckington Parish Council	—	1,000
Scamwatch Project	—	1,647
EMMA	101,483	107,220
Derbyshire County Council (Wellness Approach)	107,689	104,264
The National Association of Citizens Advice Bureaux (Help to Claim)	(1,369)	105,035
Derbyshire Community Health Services	42,464	36,516
CAST Discovery	—	5,000
Derbyshire County Council - Advice in Foodbanks	9,100	6,300
National Grid Energy Distribution	7,842	—
Trussell Trust	33,324	—
Sundry small funds	1,928	200
Foundation Derbyshire	2,000	—
	<u>656,568</u>	<u>712,362</u>
Investment income		
Bank interest receivable	2,995	169
Other income		
Other income	843	3,665
Total income	<u>660,621</u>	<u>716,300</u>

Citizens Advice North East Derbyshire

Company Limited by Guarantee

Detailed Statement of Financial Activities *(continued)*

Year ended 31 March 2023

	2023 £	2022 £
Expenditure		
Expenditure on charitable activities		
Wages and salaries	484,061	496,899
Employer's NIC	38,052	41,303
Pension costs	10,200	10,799
Rent	27,201	27,068
Light and heat	3,398	1,692
Repairs and maintenance	2,871	2,705
Insurance	1,840	2,111
Staff training and other staff costs	11,075	3,805
Grant payments to other bureaux	—	8,978
Staff and volunteer travel	2,412	970
Legal and professional fees	9,591	9,429
Telephone	3,496	19,403
Depreciation	863	—
Printing, postage and stationery	6,098	3,950
Reference materials	3,980	3,360
Other office expenses	700	212
Other premises costs	—	86
Bank charges	209	235
CAB membership	7,849	7,849
Subsistence and refreshments	1,832	1,447
IT equipment and support	19,145	14,662
Office equipment expenses	3,308	2,234
Payroll processing	481	1,727
	<u>638,662</u>	<u>660,924</u>
Total expenditure	<u>638,662</u>	<u>660,924</u>
Net income	<u>21,959</u>	<u>55,376</u>

Citizens Advice North East Derbyshire

England & Wales - Charity number 1118194

Accounts

**Citizens Advice North East Derbyshire
Company Limited by Guarantee
Financial Statements
31 March 2022**

Citizens Advice North East Derbyshire

Company Limited by Guarantee

Financial Statements

Year ended 31 March 2022

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Citizens Advice North East Derbyshire

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report)

Year ended 31 March 2022

The trustees, who are also the directors for the purposes of company law, present their report and the financial statements of the charity for the year ended 31 March 2022.

Reference and administrative details

Registered charity name Citizens Advice North East Derbyshire

Charity registration number 1118194

Company registration number 05933725

Principal office and registered office Coney Green Business Centre
Wingfield View
Clay Cross
Chesterfield
Derbyshire
S45 9JW
England

The trustees Mr F Bacon
Mr T Jones (Chair)
Mr G Hawkins
Mr S Hayler (Resigned 4 June 2021)
Miss K J Jackson
Ms J Hirst
Mr J Funnell
Mrs L Kopp (Resigned 8 December 2021)
Ms K Salt MBE
Ms N Turner
Mr B Uknighted (Resigned 30 April 2021)
Mr T Johnstone (Appointed 11 May 2022)

Senior management team Ms G Sladen
Ms L Smith
Mr B Youngs

Company secretary Ms G Sladen

Auditor MCABA Limited t/a Mitchells
Chartered Accountants & Statutory Auditor
91-97 Saltergate
Chesterfield
Derbyshire
S40 1LA

Bankers Unity Trust Bank Plc
Nine Brindleyplace
Birmingham
B1 2HB

Citizens Advice North East Derbyshire

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2022

Structure, governance and management

a. Constitution

Citizens Advice North East Derbyshire is an incorporated company Limited by Guarantee and a registered charity. It has been in existence since 1976. Citizens Advice North East Derbyshire is governed by its Memorandum and Articles of Association. The Charity's name was officially changed in February 2021 from North East Derbyshire Citizens Advice Bureau to Citizens Advice North East Derbyshire in line with our national body's guidance and our objectives were updated to clarify our Area of Benefit. The use of video technology was also included to ensure that we can hold our AGMs online should this be required.

b. Method of appointment or election of Trustees

Members of the Trustee Board are made up of Representative Members (from Local Authorities etc), others are recruited according to specific skills they can offer following Trustee skills audit plus charity Representatives. A separate process agreed by the Trustee Board is followed for the election of the chair.

c. Pay policy for senior staff

Citizens Advice North East Derbyshire follows guidance from the National Association with regards the pay policy for senior staff.

d. Organisational structure and decision making

Citizens Advice North East Derbyshire is governed by its Trustee Board which is responsible for setting the strategic direction of the organisation and the policy of the Charity. The Board carry the ultimate responsibility for the conduct of the Charity and for ensuring that the Charity satisfies its legal and contractual obligations. The Board meet as a minimum quarterly and delegate the day-to-day operation of the organisation to senior management. The Trustee Board is independent from management. The Charity's Business Plan is reviewed annually; using client needs data and an analysis of equality, diversity and inclusion client profiles.

e. Related party relationships

Citizens Advice North East Derbyshire is a member of Citizens Advice, the operational name of the National Association of Citizens Advice Charity, which provides a framework for standards of advice and casework management as well as monitoring progress against these standards. Operating policies are independently determined by the Trustee Board of Citizens Advice North East Derbyshire in order to fulfil its charitable objects and comply with the national membership requirements, including the adoption of mandatory policies where applicable.

Citizens Advice North East Derbyshire

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2022

Structure, governance and management *(continued)*

e. Related party relationships *(continued)*

The Charity also co-operates and liaises with a number of other advisory services, local charities and local authority departments on behalf of clients. Where one of the Trustee Board holds the position of trustee/director of another charity they may be involved in discussions regarding that other charity, but not in the ultimate decision-making process. Where trustees are also elected members of the local authority any potential conflict of interest is declared at each meeting; this process is in place for all trustees to declare any potential conflicts of interest at each meeting.

f. Risk management

The Board recognises that any major risks to which the Charity is exposed need to be reviewed and systems put in place to mitigate those risks. To that end, Citizens Advice North East Derbyshire has a robust risk register that is a 'living' document and is presented to the Board quarterly in order to continually monitor and manage its risk.

Included in external risks is the loss of funding. The effects of this have been minimised where possible by the procedures that are being put in place, to ensure that funding is secured from a variety of sources and the Charity continues to seek to diversify its funding sources. Internal risks are minimised by the implementation of procedures for authorisation of all transactions and projects and to ensure consistent quality of delivery for all operational aspects. These procedures will be periodically reviewed to ensure that they still meet the needs of the Charity.

During the year, board meetings continued as planned using video conferencing where necessary. The majority of Board meetings and the AGM were face to face.

Citizens Advice North East Derbyshire

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2022

Objectives and activities

a. Policies and objectives

The Charity's objects are 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 the local authority districts of North East Derbyshire and Bolsover.

Public benefit

We have referred to the guidance contained in the Charity Commissions' general guidance on public benefit when reviewing our aims and objectives and in planning our future activities. In particular the trustees consider how planned activities which are summarised below will contribute to the aims and objectives they have set. Details of how the Charity has delivered public benefit can be found in the activities for achieving objectives and review of activities sections.

b. Activities for achieving objectives

Citizens Advice North East Derbyshire ("CA NED") aims to provide free, confidential, impartial and independent advice and information for the benefit of the local community, to exercise a responsible influence on the development of social policies and services and to ensure individuals do not suffer through a lack of knowledge or an inability to express their needs effectively.

In addition to the continuing provision of high-quality advisory services to the local community, the Charity will continue to seek divergent funding supported by its core funding.

CA NED is also involved in initiatives across North East Derbyshire, Bolsover and the County regarding Financial Inclusion and the Health and Wellbeing of the community and plays an active part within the Feeding Derbyshire initiative.

The principal activity of Citizens Advice North East Derbyshire remained the provision of free, confidential, independent and impartial advice, information and counsel for members of the public. This is usually provided through the main drop-in centre in Clay Cross and a variety of community buildings including G.P. Surgeries, libraries and foodbanks throughout North East Derbyshire and Bolsover Districts. A telephone-based Adviceline is also available and during the pandemic this was the main access into services whilst face to face work was limited due to lockdowns.

Citizens Advice North East Derbyshire

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2022

Objectives and activities *(continued)*

b. Activities for achieving objectives *(continued)*

In addition to generalist advice the following specialist advisory services were provided:

- i) Specialist Debt Provision, accredited as a specialist casework service by Citizens Advice;
- ii) Specialist Welfare Benefit Provision;
- iii) Provision of generalist advice to patients of G.P. practices in N.E. Derbyshire and Bolsover Districts;
- iv) Working in partnership with Derbyshire County Council's Public Health Department on their wellness initiative;
- v) The provision of advice in two Foodbanks as part of the Feeding Derbyshire project;
- vi) The provision of a telephone Adviceline, which is now accredited for casework by Citizens Advice;
- vii) The provision of the Universal Credit 'Help to Claim' initiative funded by DWP via Citizens Advice nationally in partnership with Chesterfield Citizens Advice;
- viii) The provision of advice to clients referred by Derbyshire Community Health Service staff in addition to a wellness service for their staff.

c. Volunteers

Volunteers are the heart of our work in the form of voluntary assistance in advising the public and administering the Charity and we are deeply grateful for all that they do. During the year volunteers who worked with clients face to face were only able to do so for limited periods due to national lockdowns. We expanded the range of roles available to volunteers to include research, aftercare surveying of clients, social media management and home-based phone advice in order to offer more opportunities to work with us.

Our volunteers give us around 100 hours of their time per week which has an economic value of over £90,000 per year (based on average earnings).

Citizens Advice North East Derbyshire

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2022

Achievements and performance

a. Review of activities

For much of 2021/22 we were in lockdown, with limited face-to-face work taking place. During these times clients accessed our advice services by phone and webchat, meaning that we were able to continue to provide advice and assistance to those people in the community who needed it. By March 2022 we were fully open again for all face-to-face work. Our staff and volunteers are able to work flexibly in a hybrid home/office working pattern, excepting where face-to-face work is taking place.

During 2021/22 we have implemented a new service for clients referred to us by frontline Derbyshire Community Health Services. This has included health staff working in 0 - 19 Children's Services, Long Covid clinics and self-referrals from staff to a Staff Wellbeing service.

Our Adviceline uses the national Citizens Advice telephone platform with a local phone number and is free for clients to use. We seek to resolve issues at the first point of contact with the client and, where this is not possible, a phone or face-to-face appointment is made; this usually involves further casework.

We worked with 2 foodbanks in New Houghton (which ceased in the year) and Shirebrook through the provision of an advice worker during their main sessions; this was funded initially by Feeding Britain through a National Lottery grant and then by Derbyshire County Council.

Funding from North East Derbyshire District Council, Bolsover District Council and Derbyshire County Council enabled us to continue our work with our communities, moving in and out of lockdown as was appropriate at the time.

Our work linked to GP surgeries and community locations funded by Derbyshire County Council Public Health moved back to face-to-face, although not all of our surgeries were able to continue to accommodate us due to a shortage of space where new Covid-related services had been established (for example an isolation room). We continue to work with these surgeries to return, providing telephone-based appointments in the meantime.

Our debt work is funded by the Money and Pension Service, working as part of the East Midlands Money Advice project. This funding was in the process of being re-tendered during the year until a halt to the process in December meant that we are able to continue with our debt advice. Our Help to Claim service was re-tendered and ceased for us 31 March 2022. This resulted in the re-deployment of two of the three staff into other roles with us.

The funding from Derbyshire Community Health Services is an exciting development for us, taking direct referrals from health staff and supporting their clinical work by advising and working with clients' non-clinical issues such as housing and debt. The client profile for these referrals is younger than our average client profile meaning that we are able to provide services to clients who may not otherwise have accessed us.

We received local funding this year from Eckington Parish Council to provide advice within Eckington Library, CAST through the National Lottery to explore our digital ambitions and the Duke of Devonshire Charity to continue our work at Bolsover Library. These smaller sources of funding are vital to our continued success.

Our funders have continued to support our work during multiple lockdowns, for which we are grateful. All of our work is only possible due to the core funding provided by North East Derbyshire District Council and Bolsover District Council that underpins everything we do.

Citizens Advice North East Derbyshire

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2022

Achievements and performance *(continued)*

a. Review of activities *(continued)*

We are pleased to report that under the membership scheme with our national association, we continue to score well in our Quality of Advice assessments and the Leadership Self-Assessment and have retained our Advice Quality Assessment mark and casework accreditation for Debt Advice and Telephone work for the next three years. We have seen a change in the staff survey that has identified areas requiring improvement and the Trustees are action planning to address these; however, it has been noted by Citizens Advice during our Leadership Self-Assessment that the pandemic, combined with project pressures and the changes we've needed to bring about in the organisation, have made this a challenging period for people management. It was also noted that a mix of information and support was in place and care is clearly being taken to support wellbeing and help staff adjust to the culture change of a new CEO appointed in March 2020.

Our client survey carried out nationally by Citizens Advice shows that clients are happy they have found a way forward and resolved their issues and would recommend our services. Client satisfaction with ease of access remains satisfactory although we acknowledge that the past year has been difficult with lockdowns and changes to service access depending upon the wider government rules in place at the time.

Activities summary

We have:

- Worked with 4,574 clients dealing with 17,053 enquiries.
- Handled over £1.8 million of debt.
- Successfully helped people gain over £2.5 million in benefit, tax credits and other financial awards.

b. Factors affecting the achievement of objectives

Telephone-based services have proved successful in the continuation of our work over lockdowns, but our strength is providing community-based advice and assistance and we welcome the lifting of restrictions that has allowed us to resume this way of working with clients.

c. Investment policy and performance

The Charity does not currently hold material investments.

Citizens Advice North East Derbyshire

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2022

Financial review

a. Financial position and performance

Total income decreased in the year from £779,894 to £716,300. Expenditure decreased in the year from £771,326 to £660,924, giving a net surplus of £55,376 compared to a net surplus of £8,568 in 2021. Of the recorded net surplus for the year, a surplus of £60,452 related to unrestricted funds with a deficit of £5,076 relating to restricted funds.

b. Reserves policy

Citizens Advice North East Derbyshire is required to ensure that free monies are available in each financial year to meet any reasonably foreseeable contingency. The Charity will aim to achieve a projection of income for at least 12 months ahead and will ensure that this continues to be derived from as wide a variety of sources as possible. The Charity will take all necessary steps to ensure that at no time within this period would it be possible for the cessation of one or more funding streams to present so serious a challenge to the future of the organisation that it could not be managed.

Total funds at 31 March 2022 were £203,555 (2021: £148,179) of which £2,052 (2021: £7,128) are restricted funds and £201,503 (2021: £141,051) are unrestricted funds. Out of the unrestricted funds £32,000 (2021: £35,000) have been designated for specific purposes. Free reserves, excluding designated funds, are therefore £169,503 (2021: £106,051).

In reviewing the potential costs that could arise should a significant reduction in income be incurred, the Trustee Board have concluded that 'free' reserves should be maintained at a level equating to at least two months of operating costs, which at March 2022 is forecast to be approximately £106,000. Free reserves exclude any designated reserves.

Based on the above figures, the charity is achieving its reserves policy target. The reserves policy is reviewed by Trustees annually.

c. Principal funding

The Trustee Board extend their gratitude to North East Derbyshire District Council and Bolsover District Council who continued to support the core operating capacity of the Charity. The Board are also extremely grateful to Derbyshire County Council for their continued support.

The Charity did not have any borrowings from either providers of funding or other sources at the balance sheet date.

Plans for future periods

a. Future developments

Funding continues to present ever-growing challenges. The Board, along with the Chief Executive, keeps this under constant review and are looking for new avenues of funding, particularly as we recover from lockdown. The preservation of our debt work is a priority for the charity.

Citizens Advice North East Derbyshire aims to continually improve access to its services and will continue to look at extending its services working in the most efficient and cost-effective way. We are also exploring how we can improve our offer for younger people and some equality groups. We will continually review our service and client profiles to aid us in this work.

Citizens Advice North East Derbyshire

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2022

Trustees' responsibilities statement

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

Company law requires the charity trustees to prepare financial statements for each year which give a true and fair view of the state of affairs of the charitable company and the incoming resources and application of resources, including the income and expenditure, 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 applicable Charities SORP;
- make judgments and accounting estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

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

Auditor

Each of the persons who is a trustee at the date of approval of this report confirms that:

- so far as they are aware, there is no relevant audit information of which the charity's auditor is unaware; and
- they have taken all steps that they ought to have taken as a trustee to make themselves aware of any relevant audit information and to establish that the charity's auditor is aware of that information.

Citizens Advice North East Derbyshire

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2022

Small company provisions

This report has been prepared in accordance with the provisions applicable to companies entitled to the small companies exemption.

The trustees' annual report was approved on _____ and signed on behalf of the board of trustees by:

Mr T Jones
Trustee

Citizens Advice North East Derbyshire

Company Limited by Guarantee

Independent Auditor's Report to the Members of Citizens Advice North East Derbyshire

Year ended 31 March 2022

Opinion

We have audited the financial statements of Citizens Advice North East Derbyshire (the 'charity') for the year ended 31 March 2022 which comprise the statement of financial activities (including income and expenditure account), statement of financial position, statement of cash flows and the related notes, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including FRS 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charity's affairs as at 31 March 2022 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice;
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charity's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Citizens Advice North East Derbyshire

Company Limited by Guarantee

Independent Auditor's Report to the Members of Citizens Advice North East Derbyshire (continued)

Year ended 31 March 2022

Other information

The other information comprises the information included in the annual report, other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Opinions on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the trustees' report for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the trustees' report has been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the charity and its environment obtained in the course of the audit, we have not identified material misstatements in the trustees' report.

We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or
- the trustees were not entitled to prepare the financial statements in accordance with the small companies regime and take advantage of the small companies' exemptions in preparing the directors' report and from the requirement to prepare a strategic report.

Citizens Advice North East Derbyshire

Company Limited by Guarantee

Independent Auditor's Report to the Members of Citizens Advice North East Derbyshire (continued)

Year ended 31 March 2022

Responsibilities of trustees

As explained more fully in the trustees' responsibilities statement, the trustees (who are also the directors for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charity or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes my opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at <https://www.frc.org.uk/auditorsresponsibilities>. This description forms part of our auditor's report.

Auditor's responsibilities for detecting irregularities, including fraud

The objectives of our audit are: to identify and assess the risks of material misstatement of the financial statements due to fraud or error; to obtain sufficient appropriate audit evidence regarding the assessed risks of material misstatement due to fraud or error; and to respond appropriately to those risks. Owing to the inherent limitations of an audit, there is an unavoidable risk that material misstatements in the financial statements may not be detected, even though the audit is properly planned and performed in accordance with the ISAs (UK).

In identifying and assessing the risks of material misstatement in respect of irregularities, including fraud and non-compliance with laws and regulations, our procedures included the following:

- We obtained an understanding of the legal and regulatory frameworks applicable to the charity and the sector in which they operate. We determined that the following laws and regulations were most significant; the Companies Act 2006, the Charities SORP (FRS 102) and UK corporate taxation law. The charity is also subject to the regulations of the Financial Conduct Authority.
- We obtained an understanding of how the charity is complying with those legal and regulatory frameworks by making inquiries to relevant members of the management team. We corroborated our inquiries through our review of board minutes (where applicable) and inquiry into legal fees incurred in the year.
- We assessed the susceptibility of the charity's financial statements to material misstatement, including how fraud might occur. Audit procedures performed by the engagement team included:

Citizens Advice North East Derbyshire

Company Limited by Guarantee

Independent Auditor's Report to the Members of Citizens Advice North East Derbyshire (continued)

Year ended 31 March 2022

Auditor's responsibilities for detecting irregularities, including fraud (continued)

- Identifying the controls management has in place to prevent and detect fraud and assessing the operation of these controls
- Understanding how those charged with governance considered and addressed the potential for override of controls or other inappropriate influence over the financial reporting process
- Identifying and testing journal entries, in particular any journal entries that were large or unusual in nature
- Assessing the extent of compliance with the relevant laws and regulations governing the charity and the sector it operates within. This included a review of any potential breaches during and since the year end; and
- Challenging assumptions and judgements made by management in its significant accounting estimates.

There are inherent limitations in the audit procedures described above and the further removed non-compliance with laws and regulations is from the events and transactions reflected in the financial statements the less likely we would become aware of it. The risk of not detecting a material misstatement due to fraud is higher than the risk of not detecting one resulting from error as fraud may involve deliberate concealment by, for example, forgery, intentional misrepresentations or collusion.

Use of our report

This report is made solely to the charity's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charity's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and the charity's members as a body, for our audit work, for this report, or for the opinions we have formed.

Andrew McDaid (Senior Statutory Auditor)

For and on behalf of
MCABA Limited t/a Mitchells
Chartered Accountants & Statutory Auditor
91-97 Saltergate
Chesterfield
Derbyshire
S40 1LA

Date:

Citizens Advice North East Derbyshire

Company Limited by Guarantee

Statement of Financial Activities (including income and expenditure account)

Year ended 31 March 2022

		Unrestricted funds £	2022 Restricted funds £	Total funds £	2021 Total funds £
	Note				
Income and endowments					
Donations and legacies	5	104	–	104	–
Charitable activities	6	85,000	627,362	712,362	778,403
Investment income	7	169	–	169	235
Other income	8	3,632	33	3,665	1,256
Total income		<u>88,905</u>	<u>627,395</u>	<u>716,300</u>	<u>779,894</u>
Expenditure					
Expenditure on charitable activities	9	60,790	600,134	660,924	771,326
Total expenditure		<u>60,790</u>	<u>600,134</u>	<u>660,924</u>	<u>771,326</u>
Net income		<u>28,115</u>	<u>27,261</u>	<u>55,376</u>	<u>8,568</u>
Transfers between funds		32,337	(32,337)	–	–
Net movement in funds		<u>60,452</u>	<u>(5,076)</u>	<u>55,376</u>	<u>8,568</u>
Reconciliation of funds					
Total funds brought forward		141,051	7,128	148,179	139,611
Total funds carried forward		<u>201,503</u>	<u>2,052</u>	<u>203,555</u>	<u>148,179</u>

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

The notes on pages 18 to 30 form part of these financial statements.

Citizens Advice North East Derbyshire

Company Limited by Guarantee

Statement of Financial Position

31 March 2022

	Note	2022 £	£	2021 £
Current assets				
Debtors	15	10,606		1,889
Cash at bank and in hand		<u>258,250</u>		<u>200,130</u>
		268,856		202,019
Creditors: amounts falling due within one year	16	<u>65,301</u>		<u>53,840</u>
Net current assets			203,555	148,179
Total assets less current liabilities			<u>203,555</u>	<u>148,179</u>
Net assets			<u>203,555</u>	<u>148,179</u>
Funds of the charity				
Restricted funds			2,052	7,128
Unrestricted funds			<u>201,503</u>	<u>141,051</u>
Total charity funds	19		<u>203,555</u>	<u>148,179</u>

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

These financial statements were approved by the board of trustees and authorised for issue on

_____, and are signed on behalf of the board by:

Mr T Jones, Chair
Trustee

The notes on pages 18 to 30 form part of these financial statements.

Citizens Advice North East Derbyshire

Company Limited by Guarantee

Statement of Cash Flows

Year ended 31 March 2022

	2022 £	2021 £
Cash flows from operating activities		
Net income	55,376	8,568
<i>Adjustments for:</i>		
Other interest receivable and similar income	(169)	(235)
<i>Changes in:</i>		
Trade and other debtors	(8,717)	24,797
Trade and other creditors	11,461	(17,173)
Cash generated from operations	57,951	15,957
Interest received	169	235
Net cash from operating activities	58,120	16,192
Net increase in cash and cash equivalents	58,120	16,192
Cash and cash equivalents at beginning of year	200,130	183,938
Cash and cash equivalents at end of year	258,250	200,130

The notes on pages 18 to 30 form part of these financial statements.

Citizens Advice North East Derbyshire

Company Limited by Guarantee

Notes to the Financial Statements

Year ended 31 March 2022

1. General information

The charity is a public benefit entity and a private company limited by guarantee, registered in England and Wales and a registered charity in England and Wales. The address of the registered office is Coney Green Business Centre, Wingfield View, Clay Cross, Chesterfield, Derbyshire, S45 9JW, England.

2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the 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) (Charities SORP (FRS 102)) and the Companies Act 2006.

3. Accounting policies

Basis of preparation

The financial statements have been prepared on the historical cost basis.

The financial statements are prepared in sterling, which is the functional currency of the entity.

Going concern

The management and trustees realigned their strategy and working practices in response to the onset of the COVID-19 pandemic and continue to adapt to change to maintain the high standards of provision of services to clients. Management and trustees have prepared and reviewed forecasts and are confident that these show that the charity is able to operate within its available resources and meet its liabilities as they fall due for the foreseeable future and for a minimum of 12 months from authorising these financial statements. Accordingly, the trustees consider it appropriate to continue to prepare the financial statements on a going concern basis.

Judgements and key sources of estimation uncertainty

In applying the charitable company's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. Estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates. Estimates and underlying assumptions are reviewed on an ongoing basis. The key assumptions that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities are:

Provision for grant income repayable

Provisions in respect of the repayment of grant income where the conditions of any grant are not met in full or where the grant has not been fully spent require an assessment by the trustees of the likelihood that the charity will be required to repay any such grant received. A provision will be made where it is considered probable that a repayment will be required.

Citizens Advice North East Derbyshire

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2022

3. Accounting policies *(continued)*

Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the trustees in furtherance of the general objectives of the charity and which have not been designated for other purposes.

Designated funds are unrestricted funds that have been set aside by the trustees for particular purposes. The aim and use of each designated fund is set out in the notes to the financial statements.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by the donors or which have been raised by the charity for particular purposes. The costs of raising and administering such funds are charged against the specific fund. The aims and use of each restricted fund is set out in the notes to the financial statements. Where any restricted funds are in surplus, any such surplus is either carried forward or transferred to unrestricted funds in accordance with the underlying grant agreement or as indicated by the grant funder.

Incoming resources

All income is included in the statement of financial activities when entitlement has passed to the charity, it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured.

The following specific policies are applied to particular categories of income:

- income from donations is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
- income from donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.
- income from investments is included when it becomes receivable.
- grant income is recognised when the charity becomes unconditionally entitled to that income. Where entitlement to grant income is subject to performance-related or other conditions, income is recognised in the Statement of Financial Activities in line with the achievement of performance and satisfaction of those conditions.

Where grant income is subject to a potential clawback provision, the value of any such provisions included in the financial statements that are liabilities of uncertain timing or amount are based on the amounts that are repayable under the terms of underlying grant agreements.

Citizens Advice North East Derbyshire

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2022

3. Accounting policies *(continued)*

Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.
- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

Operating leases

Lease payments are recognised as an expense over the lease term on a straight-line basis. The aggregate benefit of lease incentives is recognised as a reduction to expense over the lease term, on a straight-line basis.

Tangible assets

Tangible assets are initially recorded at cost, and subsequently stated at cost less any accumulated depreciation and impairment losses.

The trustees continue to operate a policy of not capitalising individual items of equipment costing less than £1,000, where the application of this policy does not materially misstate the financial statements.

Depreciation

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Fixtures and fittings	- 20% straight line
Equipment	- 33% straight line

Impairment of fixed assets

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date.

Financial instruments

Debtors and creditors with no stated interest rate and receivable or payable within one year are recorded at transaction price. Any losses arising from impairment are recognised as such in the statement of activities.

Citizens Advice North East Derbyshire

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2022

3. Accounting policies *(continued)*

Defined contribution plans

The charity operates a defined contribution pension scheme, the assets of which are held separately from those of the charity. Contributions payable for the year are shown within the statement of financial activities.

4. Limited by guarantee

The charity is a company limited by guarantee. The members of the company are the Trustees 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.

5. Donations and legacies

	Unrestricted Funds £	Total Funds 2022 £	Unrestricted Funds £	Total Funds 2021 £
Donations				
Donations	104	104	—	—

6. Charitable activities

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
Bolsover District Council	—	43,605	43,605
Derbyshire County Council (GP Project)	—	216,575	216,575
NEDDC	85,000	—	85,000
Eckington Parish Council	—	1,000	1,000
Scamwatch Project	—	1,647	1,647
EMMA	—	107,220	107,220
Derbyshire County Council (Wellness Approach)	—	104,264	104,264
The National Association of Citizens Advice Bureaux (Help to Claim)	—	105,035	105,035
Derbyshire Community Health Services	—	36,516	36,516
CAST Discovery	—	5,000	5,000
Derbyshire County Council - Advice in Foodbanks	—	6,300	6,300
Sundry small funds	—	200	200
	85,000	627,362	712,362

Citizens Advice North East Derbyshire

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2022

6. Charitable activities *(continued)*

	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £
Bolsover District Council	–	42,230	42,230
Derbyshire County Council (GP Project)	–	191,670	191,670
NEDDC	75,030	–	75,030
Scamwatch Project	–	31,028	31,028
EMMA	–	124,903	124,903
Derbyshire County Council (Wellness Approach)	–	93,990	93,990
Foodbanks (Feeding Britain)	–	35,730	35,730
Foodbanks (Foundation Derbyshire)	–	8,000	8,000
The National Association of Citizens Advice Bureaux (Help to Claim)	–	124,955	124,955
Foundation Derbyshire - reopening services	–	15,920	15,920
Coalfields Regeneration Trust - debt advice	–	9,997	9,997
CAST Discovery	–	5,000	5,000
BEIS Remote Working	–	8,992	8,992
Coalfields Regeneration Trust - Bolsover	–	9,618	9,618
Sundry small funds	–	1,340	1,340
	<u>75,030</u>	<u>703,373</u>	<u>778,403</u>

7. Investment income

	Unrestricted Funds £	Total Funds 2022 £	Unrestricted Funds £	Total Funds 2021 £
Bank interest receivable	<u>169</u>	<u>169</u>	<u>235</u>	<u>235</u>

8. Other income

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
Other income	<u>3,632</u>	<u>33</u>	<u>3,665</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £
Other income	<u>1,256</u>	<u>–</u>	<u>1,256</u>

Citizens Advice North East Derbyshire

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2022

9. Expenditure on charitable activities by fund type

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
Advice services	40,520	539,383	579,904
Support costs	20,270	60,751	81,020
	<u>60,790</u>	<u>600,134</u>	<u>660,924</u>
	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £
Advice services	17,322	661,648	678,970
Support costs	28,046	64,310	92,356
	<u>45,368</u>	<u>725,958</u>	<u>771,326</u>

10. Analysis of support costs

	Advice services £	Total 2022 £	Total 2021 £
Premises	33,576	33,576	32,226
Communications and IT	34,065	34,065	41,114
General office	3,950	3,950	5,763
Governance costs	9,429	9,429	13,253
	<u>81,020</u>	<u>81,020</u>	<u>92,356</u>

11. Auditors remuneration

	2022 £	2021 £
Fees payable for the audit of the financial statements	<u>5,100</u>	<u>4,500</u>
Fees payable to the charity's auditor and its associates for other services:		
Other non-audit services	<u>1,500</u>	<u>1,500</u>

12. Staff costs

The total staff costs and employee benefits for the reporting period are analysed as follows:

	2022 £	2021 £
Wages and salaries	496,899	547,758
Social security costs	41,303	46,712
Employer contributions to pension plans	10,799	12,962
	<u>549,001</u>	<u>607,432</u>

The amount expensed in the Statement of Financial Activities in respect of redundancies during the year was £15,232 (2021: £15,089).

Citizens Advice North East Derbyshire

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2022

12. Staff costs *(continued)*

The average head count of employees during the year was 23 (2021: 24). The average number of full-time equivalent employees during the year is analysed as follows:

	2022	2021
	No.	No.
Advisory and administration	<u>19</u>	<u>20</u>

No employee received employee benefits of more than £60,000 during the year (2021: Nil).

Key Management Personnel

Key management personnel include all persons that have authority and responsibility for planning, directing and controlling the activities of the charity. The total compensation paid to key management personnel for services provided to the charity was £107,458 (2021: £107,457).

13. Trustee remuneration and expenses

During the year ended 31 March 2022, one trustee had expenses in the form of travel costs reimbursed to them, to a value of £136. These expenses were incurred in the trustee's capacity as a volunteer for the charity. No expenses were reimbursed to trustees in the comparative period.

During the year ended 31 March 2022, no trustees received any remuneration or other benefits (2021: None).

14. Tangible fixed assets

	Fixtures and fittings £	Equipment £	Total £
Cost			
At 1 April 2021	14,890	131,396	146,286
Disposals	<u>(14,890)</u>	<u>(131,396)</u>	<u>(146,286)</u>
At 31 March 2022	<u>—</u>	<u>—</u>	<u>—</u>
Depreciation			
At 1 April 2021	14,890	131,396	146,286
Disposals	<u>(14,890)</u>	<u>(131,396)</u>	<u>(146,286)</u>
At 31 March 2022	<u>—</u>	<u>—</u>	<u>—</u>
Carrying amount			
At 31 March 2022	<u>—</u>	<u>—</u>	<u>—</u>
At 31 March 2021	<u>—</u>	<u>—</u>	<u>—</u>

Citizens Advice North East Derbyshire

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2022

15. Debtors

	2022	2021
	£	£
Prepayments and accrued income	10,444	1,889
Other debtors	162	–
	<u>10,606</u>	<u>1,889</u>

16. Creditors: amounts falling due within one year

	2022	2021
	£	£
Accruals and deferred income	27,530	38,722
Social security and other taxes	9,658	11,309
Grants repayable	21,000	–
Other creditors	7,113	3,809
	<u>65,301</u>	<u>53,840</u>

17. Deferred income

	2022	2021
	£	£
At 1 April 2021	1,375	7,333
Amount released to income	(1,375)	(7,333)
Amount deferred in year	2,100	1,375
At 31 March 2022	<u>2,100</u>	<u>1,375</u>

18. Pensions and other post-retirement benefits

Defined contribution plans

The amount recognised in income or expenditure as an expense in relation to defined contribution plans was £10,799 (2021: £12,962).

Citizens Advice North East Derbyshire

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2022

19. Analysis of charitable funds

Unrestricted funds

	At 1 April 2021 £	Income £	Expenditure £	Transfers £	At 31 March 2022 £
General funds	106,051	88,905	(60,790)	35,337	169,503
Redundancy	12,000	—	—	12,000	24,000
New premises	8,000	—	—	—	8,000
Holiday pay	15,000	—	—	(15,000)	—
	<u>141,051</u>	<u>88,905</u>	<u>(60,790)</u>	<u>32,337</u>	<u>201,503</u>

	At 1 April 2020 £	Income £	Expenditure £	Transfers £	At 31 March 2021 £
General funds	68,061	76,521	(45,368)	6,837	106,051
Redundancy	30,000	—	—	(18,000)	12,000
IT	10,000	—	—	(10,000)	—
New premises	10,000	—	—	(2,000)	8,000
Holiday pay	—	—	—	15,000	15,000
	<u>118,061</u>	<u>76,521</u>	<u>(45,368)</u>	<u>(8,163)</u>	<u>141,051</u>

Citizens Advice North East Derbyshire

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2022

19. Analysis of charitable funds *(continued)*

Restricted funds

	At 1 April 2021 £	Income £	Expenditure £	Transfers £	At 31 March 2022 £
Bolsover District Council	–	43,605	(43,605)	–	–
Derbyshire County Council (GP Project)	–	216,575	(195,599)	(20,976)	–
Scamwatch Project	803	1,647	(2,450)	–	–
EMMA (FIF)	–	107,220	(107,220)	–	–
Derbyshire County Council (Wellness Approach)	–	104,264	(101,007)	(3,257)	–
Foodbanks (Foundation Derbyshire)	6,000	–	(6,000)	–	–
The National Association of Citizens Advice Bureaux (Help to Claim)	–	105,068	(105,068)	–	–
CAST Discovery Grant`	–	5,000	(5,000)	–	–
Sundry small funds	325	200	(525)	–	–
Derbyshire Community Health Services	–	36,516	(28,412)	(8,104)	–
Derbyshire County Council - Advice in Foodbanks	–	6,300	(4,248)	–	2,052
Eckington Parish Council	–	1,000	(1,000)	–	–
	<u>7,128</u>	<u>627,395</u>	<u>(600,134)</u>	<u>(32,337)</u>	<u>2,052</u>

Citizens Advice North East Derbyshire

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2022

19. Analysis of charitable funds *(continued)*

Restricted funds

	At 1 April 2020	Income	Expenditure	Transfers	At 31 March 2021
	£	£	£	£	£
Bolsover District Council	–	42,230	(52,848)	10,618	–
Derbyshire County Council (GP Project)	–	191,670	(189,898)	(1,772)	–
Scamwatch Project	–	31,028	(30,225)	–	803
EMMA (FIF)	–	124,903	(124,903)	–	–
Derbyshire County Council (Wellness Approach)	6,782	93,990	(100,772)	–	–
Foodbanks (Feeding Britain)	–	35,730	(36,911)	1,181	–
Foodbanks (Foundation Derbyshire)	–	8,000	(2,000)	–	6,000
The National Association of Citizens Advice Bureaux (Help to Claim)	14,768	124,955	(143,923)	4,200	–
Foundation Derbyshire - reopening services	–	15,920	(15,920)	–	–
Coalfields Regeneration Trust - debt advice	–	9,997	(9,997)	–	–
CAST Discovery Grant`	–	5,000	(5,000)	–	–
BEIS Remote Working funding	–	8,992	(2,936)	(6,056)	–
Coalfields Regeneration Trust - Bolsover	–	9,618	(9,618)	–	–
Sundry small funds	–	1,340	(1,007)	(8)	325
	<u>21,550</u>	<u>703,373</u>	<u>(725,958)</u>	<u>8,163</u>	<u>7,128</u>

Citizens Advice North East Derbyshire

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2022

20. Charitable funds

Purposes of designated funds

Redundancy - funds set aside to cover redundancy costs in the event of a cessation of some of the restricted funding.

New premises - funds set aside to allow for the set-up of new premises where no formal lease agreements are in place.

Holiday pay - funds reserved for unpaid holiday pay provision in the event of unexpected closure.

Purposes of restricted funds

The main restricted funds and their purposes are as follows:

Bolsover District Council / Coalfields Regeneration Trust(Bolsover) - to provide a specialist case work service to the residents of Bolsover.

East Midlands Money Advice / Coalfields Regeneration Trust - to provide free debt advice

Derbyshire County Council ((GP Project) - to provide advice via GP practices as part of health prevention measures.

Scamwatch Project - to raise awareness, particularly amongst older residents, of the potentially harmful effects of mass-marketing, internet, doorstep and telephone scams and to provide one-to-one advice and support where potential scam/fraud victims are identified.

Feeding Britain / Foundation Derbyshire / Foodbanks - to provide access to advice for foodbank users and support to foodbank volunteers.

Derbyshire County Council (Wellness Approach) - to promote Derbyshire County Council's "Live Life Better Derbyshire" programme and provide advice around debt and welfare benefits.

The National Association of Citizens Advice Bureaux (Help to Claim) - to provide new Universal Credit claimants with help and support until their first payment of Universal Credit is received.

CAST Discovery - to receive hands-on technical support and mentoring to build digital skills and capability, in relation to the COVID-19 Digital Response Initiative.

Derbyshire Community Health Services - to provide advice for those referred by the funder, specifically for those in the 0-19 age group, those with long COVID, and the funder's own staff.

One-off funding in response to the Coronavirus pandemic to facilitate reopening services and operating remote services was also received in the prior year from Foundation Derbyshire and the Department of Business, Energy and Industrial Strategy (via The National Association of Citizens Advice Bureaux).

Citizens Advice North East Derbyshire

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2022

20. Charitable funds *(continued)*

Transfers between funds

Transfers have been made between designated funds to general funds as considered appropriate by the trustees.

Restricted funds in deficit are covered by transfers from unrestricted funds to make up any shortfall in funding. Where any restricted funds are in surplus, any such surplus is either carried forward or transferred to unrestricted funds in accordance with the underlying grant agreement or any instructions from the grant funder.

21. Analysis of net assets between funds

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
Current assets	243,704	25,152	268,856
Creditors less than 1 year	(42,201)	(23,100)	(65,301)
Net assets	<u>201,503</u>	<u>2,052</u>	<u>203,555</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £
Current assets	193,516	8,503	202,019
Creditors less than 1 year	(52,465)	(1,375)	(53,840)
Net assets	<u>141,051</u>	<u>7,128</u>	<u>148,179</u>

22. Analysis of changes in net debt

	At 1 Apr 2021 £	Cash flows £	At 31 Mar 2022 £
Cash at bank and in hand	<u>200,130</u>	<u>58,120</u>	<u>258,250</u>

23. Operating lease commitments

The total future minimum lease payments under non-cancellable operating leases are as follows:

	2022 £	2021 £
Not later than 1 year	7,966	17,487
Later than 1 year and not later than 5 years	3,421	7,492
	<u>11,387</u>	<u>24,979</u>

24. Related party transactions

There have been no related party transactions during the current or comparative periods that require disclosure in these financial statements.

Citizens Advice North East Derbyshire

Company Limited by Guarantee

Management Information

Year ended 31 March 2022

The following pages do not form part of the financial statements.

Citizens Advice North East Derbyshire

Company Limited by Guarantee

Detailed Statement of Financial Activities

Year ended 31 March 2022

	2022 £	2021 £
Income and endowments		
Donations and legacies		
Donations	104	—
Charitable activities		
Bolsover District Council	43,605	42,230
Derbyshire County Council (GP Project)	216,575	191,670
NEDDC	85,000	75,030
Eckington Parish Council	1,000	—
Scamwatch Project	1,647	31,028
EMMA	107,220	124,903
Derbyshire County Council (Wellness Approach)	104,264	93,990
Foodbanks (Feeding Britain)	—	35,730
Foodbanks (Foundation Derbyshire)	—	8,000
The National Association of Citizens Advice Bureaux (Help to Claim)	105,035	124,955
Foundation Derbyshire - reopening services	—	15,920
Coalfields Regeneration Trust - debt advice	—	9,997
Derbyshire Community Health Services	36,516	—
CAST Discovery	5,000	5,000
Derbyshire County Council - Advice in Foodbanks	6,300	—
BEIS Remote Working	—	8,992
Coalfields Regeneration Trust - Bolsover	—	9,618
Sundry small funds	200	1,340
	<u>712,362</u>	<u>778,403</u>
Investment income		
Bank interest receivable	169	235
Other income		
Other income	3,665	1,256
Total income	<u>716,300</u>	<u>779,894</u>

Citizens Advice North East Derbyshire

Company Limited by Guarantee

Detailed Statement of Financial Activities *(continued)*

Year ended 31 March 2022

	2022 £	2021 £
Expenditure		
Expenditure on charitable activities		
Wages and salaries	496,899	547,758
Employer's NIC	41,303	46,712
Pension costs	10,799	12,962
Rent	27,068	28,008
Light and heat	1,692	1,330
Repairs and maintenance	2,705	1,493
Insurance	2,111	1,395
Staff training and other staff costs	3,805	2,327
Grant payments to other bureaux	8,978	50,373
Staff and volunteer travel	970	643
Legal and professional fees	9,429	13,253
Telephone	19,403	35,926
Printing, postage and stationery	3,950	5,763
Reference materials	3,360	2,385
Other office expenses	212	104
Other premises costs	86	986
Bank charges	235	361
CAB membership	7,849	7,849
Subsistence and refreshments	1,447	236
IT equipment and support	14,662	5,188
Office equipment expenses	2,234	4,787
Payroll processing	1,727	1,487
	<u>660,924</u>	<u>771,326</u>
Total expenditure	<u>660,924</u>	<u>771,326</u>
Net income	<u>55,376</u>	<u>8,568</u>

**Citizens Advice North East Derbyshire
Company Limited by Guarantee
Financial Statements
31 March 2022**

Citizens Advice North East Derbyshire
Company Limited by Guarantee
Financial Statements
Year ended 31 March 2022

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Citizens Advice North East Derbyshire

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report)

Year ended 31 March 2022

The trustees, who are also the directors for the purposes of company law, present their report and the financial statements of the charity for the year ended 31 March 2022.

Reference and administrative details

Registered charity name Citizens Advice North East Derbyshire

Charity registration number 1118194

Company registration number 05933725

Principal office and registered office Coney Green Business Centre
Wingfield View
Clay Cross
Chesterfield
Derbyshire
S45 9JW
England

The trustees Mr F Bacon
Mr T Jones (Chair)
Mr G Hawkins
Mr S Hayler (Resigned 4 June 2021)
Miss K J Jackson
Ms J Hirst
Mr J Funnell
Mrs L Kopp (Resigned 8 December 2021)
Ms K Salt MBE
Ms N Turner
Mr B Uknighted (Resigned 30 April 2021)
Mr T Johnstone (Appointed 11 May 2022)

Senior management team Ms G Sladen
Ms L Smith
Mr B Youngs

Company secretary Ms G Sladen

Auditor MCABA Limited t/a Mitchells
Chartered Accountants & Statutory Auditor
91-97 Saltergate
Chesterfield
Derbyshire
S40 1LA

Bankers Unity Trust Bank Plc
Nine Brindleyplace
Birmingham
B1 2HB

Citizens Advice North East Derbyshire

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2022

Structure, governance and management

a. Constitution

Citizens Advice North East Derbyshire is an incorporated company Limited by Guarantee and a registered charity. It has been in existence since 1976. Citizens Advice North East Derbyshire is governed by its Memorandum and Articles of Association. The Charity's name was officially changed in February 2021 from North East Derbyshire Citizens Advice Bureau to Citizens Advice North East Derbyshire in line with our national body's guidance and our objectives were updated to clarify our Area of Benefit. The use of video technology was also included to ensure that we can hold our AGMs online should this be required.

b. Method of appointment or election of Trustees

Members of the Trustee Board are made up of Representative Members (from Local Authorities etc), others are recruited according to specific skills they can offer following Trustee skills audit plus charity Representatives. A separate process agreed by the Trustee Board is followed for the election of the chair.

c. Pay policy for senior staff

Citizens Advice North East Derbyshire follows guidance from the National Association with regards the pay policy for senior staff.

d. Organisational structure and decision making

Citizens Advice North East Derbyshire is governed by its Trustee Board which is responsible for setting the strategic direction of the organisation and the policy of the Charity. The Board carry the ultimate responsibility for the conduct of the Charity and for ensuring that the Charity satisfies its legal and contractual obligations. The Board meet as a minimum quarterly and delegate the day-to-day operation of the organisation to senior management. The Trustee Board is independent from management. The Charity's Business Plan is reviewed annually; using client needs data and an analysis of equality, diversity and inclusion client profiles.

e. Related party relationships

Citizens Advice North East Derbyshire is a member of Citizens Advice, the operational name of the National Association of Citizens Advice Charity, which provides a framework for standards of advice and casework management as well as monitoring progress against these standards. Operating policies are independently determined by the Trustee Board of Citizens Advice North East Derbyshire in order to fulfil its charitable objects and comply with the national membership requirements, including the adoption of mandatory policies where applicable.

Citizens Advice North East Derbyshire

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2022

Structure, governance and management *(continued)*

e. Related party relationships *(continued)*

The Charity also co-operates and liaises with a number of other advisory services, local charities and local authority departments on behalf of clients. Where one of the Trustee Board holds the position of trustee/director of another charity they may be involved in discussions regarding that other charity, but not in the ultimate decision-making process. Where trustees are also elected members of the local authority any potential conflict of interest is declared at each meeting; this process is in place for all trustees to declare any potential conflicts of interest at each meeting.

f. Risk management

The Board recognises that any major risks to which the Charity is exposed need to be reviewed and systems put in place to mitigate those risks. To that end, Citizens Advice North East Derbyshire has a robust risk register that is a 'living' document and is presented to the Board quarterly in order to continually monitor and manage its risk.

Included in external risks is the loss of funding. The effects of this have been minimised where possible by the procedures that are being put in place, to ensure that funding is secured from a variety of sources and the Charity continues to seek to diversify its funding sources. Internal risks are minimised by the implementation of procedures for authorisation of all transactions and projects and to ensure consistent quality of delivery for all operational aspects. These procedures will be periodically reviewed to ensure that they still meet the needs of the Charity.

During the year, board meetings continued as planned using video conferencing where necessary. The majority of Board meetings and the AGM were face to face.

Citizens Advice North East Derbyshire

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2022

Objectives and activities

a. Policies and objectives

The Charity's objects are 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 the local authority districts of North East Derbyshire and Bolsover.

Public benefit

We have referred to the guidance contained in the Charity Commissions' general guidance on public benefit when reviewing our aims and objectives and in planning our future activities. In particular the trustees consider how planned activities which are summarised below will contribute to the aims and objectives they have set. Details of how the Charity has delivered public benefit can be found in the activities for achieving objectives and review of activities sections.

b. Activities for achieving objectives

Citizens Advice North East Derbyshire ("CA NED") aims to provide free, confidential, impartial and independent advice and information for the benefit of the local community, to exercise a responsible influence on the development of social policies and services and to ensure individuals do not suffer through a lack of knowledge or an inability to express their needs effectively.

In addition to the continuing provision of high-quality advisory services to the local community, the Charity will continue to seek divergent funding supported by its core funding.

CA NED is also involved in initiatives across North East Derbyshire, Bolsover and the County regarding Financial Inclusion and the Health and Wellbeing of the community and plays an active part within the Feeding Derbyshire initiative.

The principal activity of Citizens Advice North East Derbyshire remained the provision of free, confidential, independent and impartial advice, information and counsel for members of the public. This is usually provided through the main drop-in centre in Clay Cross and a variety of community buildings including G.P. Surgeries, libraries and foodbanks throughout North East Derbyshire and Bolsover Districts. A telephone-based Adviceline is also available and during the pandemic this was the main access into services whilst face to face work was limited due to lockdowns.

Citizens Advice North East Derbyshire

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2022

Objectives and activities *(continued)*

b. Activities for achieving objectives *(continued)*

In addition to generalist advice the following specialist advisory services were provided:

- i) Specialist Debt Provision, accredited as a specialist casework service by Citizens Advice;
- ii) Specialist Welfare Benefit Provision;
- iii) Provision of generalist advice to patients of G.P. practices in N.E. Derbyshire and Bolsover Districts;
- iv) Working in partnership with Derbyshire County Council's Public Health Department on their wellness initiative;
- v) The provision of advice in two Foodbanks as part of the Feeding Derbyshire project;
- vi) The provision of a telephone Adviceline, which is now accredited for casework by Citizens Advice;
- vii) The provision of the Universal Credit 'Help to Claim' initiative funded by DWP via Citizens Advice nationally in partnership with Chesterfield Citizens Advice;
- viii) The provision of advice to clients referred by Derbyshire Community Health Service staff in addition to a wellness service for their staff.

c. Volunteers

Volunteers are the heart of our work in the form of voluntary assistance in advising the public and administering the Charity and we are deeply grateful for all that they do. During the year volunteers who worked with clients face to face were only able to do so for limited periods due to national lockdowns. We expanded the range of roles available to volunteers to include research, aftercare surveying of clients, social media management and home-based phone advice in order to offer more opportunities to work with us.

Our volunteers give us around 100 hours of their time per week which has an economic value of over £90,000 per year (based on average earnings).

Citizens Advice North East Derbyshire

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2022

Achievements and performance

a. Review of activities

For much of 2021/22 we were in lockdown, with limited face-to-face work taking place. During these times clients accessed our advice services by phone and webchat, meaning that we were able to continue to provide advice and assistance to those people in the community who needed it. By March 2022 we were fully open again for all face-to-face work. Our staff and volunteers are able to work flexibly in a hybrid home/office working pattern, excepting where face-to-face work is taking place.

During 2021/22 we have implemented a new service for clients referred to us by frontline Derbyshire Community Health Services. This has included health staff working in 0 - 19 Children's Services, Long Covid clinics and self-referrals from staff to a Staff Wellbeing service.

Our Adviceline uses the national Citizens Advice telephone platform with a local phone number and is free for clients to use. We seek to resolve issues at the first point of contact with the client and, where this is not possible, a phone or face-to-face appointment is made; this usually involves further casework.

We worked with 2 foodbanks in New Houghton (which ceased in the year) and Shirebrook through the provision of an advice worker during their main sessions; this was funded initially by Feeding Britain through a National Lottery grant and then by Derbyshire County Council.

Funding from North East Derbyshire District Council, Bolsover District Council and Derbyshire County Council enabled us to continue our work with our communities, moving in and out of lockdown as was appropriate at the time.

Our work linked to GP surgeries and community locations funded by Derbyshire County Council Public Health moved back to face-to-face, although not all of our surgeries were able to continue to accommodate us due to a shortage of space where new Covid-related services had been established (for example an isolation room). We continue to work with these surgeries to return, providing telephone-based appointments in the meantime.

Our debt work is funded by the Money and Pension Service, working as part of the East Midlands Money Advice project. This funding was in the process of being re-tendered during the year until a halt to the process in December meant that we are able to continue with our debt advice. Our Help to Claim service was re-tendered and ceased for us 31 March 2022. This resulted in the re-deployment of two of the three staff into other roles with us.

The funding from Derbyshire Community Health Services is an exciting development for us, taking direct referrals from health staff and supporting their clinical work by advising and working with clients' non-clinical issues such as housing and debt. The client profile for these referrals is younger than our average client profile meaning that we are able to provide services to clients who may not otherwise have accessed us.

We received local funding this year from Eckington Parish Council to provide advice within Eckington Library, CAST through the National Lottery to explore our digital ambitions and the Duke of Devonshire Charity to continue our work at Bolsover Library. These smaller sources of funding are vital to our continued success.

Our funders have continued to support our work during multiple lockdowns, for which we are grateful. All of our work is only possible due to the core funding provided by North East Derbyshire District Council and Bolsover District Council that underpins everything we do.

Citizens Advice North East Derbyshire

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2022

Achievements and performance *(continued)*

a. Review of activities *(continued)*

We are pleased to report that under the membership scheme with our national association, we continue to score well in our Quality of Advice assessments and the Leadership Self-Assessment and have retained our Advice Quality Assessment mark and casework accreditation for Debt Advice and Telephone work for the next three years. We have seen a change in the staff survey that has identified areas requiring improvement and the Trustees are action planning to address these; however, it has been noted by Citizens Advice during our Leadership Self-Assessment that the pandemic, combined with project pressures and the changes we've needed to bring about in the organisation, have made this a challenging period for people management. It was also noted that a mix of information and support was in place and care is clearly being taken to support wellbeing and help staff adjust to the culture change of a new CEO appointed in March 2020.

Our client survey carried out nationally by Citizens Advice shows that clients are happy they have found a way forward and resolved their issues and would recommend our services. Client satisfaction with ease of access remains satisfactory although we acknowledge that the past year has been difficult with lockdowns and changes to service access depending upon the wider government rules in place at the time.

Activities summary

We have:

- Worked with 4,574 clients dealing with 17,053 enquiries.
- Handled over £1.8 million of debt.
- Successfully helped people gain over £2.5 million in benefit, tax credits and other financial awards.

b. Factors affecting the achievement of objectives

Telephone-based services have proved successful in the continuation of our work over lockdowns, but our strength is providing community-based advice and assistance and we welcome the lifting of restrictions that has allowed us to resume this way of working with clients.

c. Investment policy and performance

The Charity does not currently hold material investments.

Citizens Advice North East Derbyshire

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2022

Financial review

a. Financial position and performance

Total income decreased in the year from £779,894 to £716,300. Expenditure decreased in the year from £771,326 to £660,924, giving a net surplus of £55,376 compared to a net surplus of £8,568 in 2021. Of the recorded net surplus for the year, a surplus of £60,452 related to unrestricted funds with a deficit of £5,076 relating to restricted funds.

b. Reserves policy

Citizens Advice North East Derbyshire is required to ensure that free monies are available in each financial year to meet any reasonably foreseeable contingency. The Charity will aim to achieve a projection of income for at least 12 months ahead and will ensure that this continues to be derived from as wide a variety of sources as possible. The Charity will take all necessary steps to ensure that at no time within this period would it be possible for the cessation of one or more funding streams to present so serious a challenge to the future of the organisation that it could not be managed.

Total funds at 31 March 2022 were £203,555 (2021: £148,179) of which £2,052 (2021: £7,128) are restricted funds and £201,503 (2021: £141,051) are unrestricted funds. Out of the unrestricted funds £32,000 (2021: £35,000) have been designated for specific purposes. Free reserves, excluding designated funds, are therefore £169,503 (2021: £106,051).

In reviewing the potential costs that could arise should a significant reduction in income be incurred, the Trustee Board have concluded that 'free' reserves should be maintained at a level equating to at least two months of operating costs, which at March 2022 is forecast to be approximately £106,000. Free reserves exclude any designated reserves.

Based on the above figures, the charity is achieving its reserves policy target. The reserves policy is reviewed by Trustees annually.

c. Principal funding

The Trustee Board extend their gratitude to North East Derbyshire District Council and Bolsover District Council who continued to support the core operating capacity of the Charity. The Board are also extremely grateful to Derbyshire County Council for their continued support.

The Charity did not have any borrowings from either providers of funding or other sources at the balance sheet date.

Plans for future periods

a. Future developments

Funding continues to present ever-growing challenges. The Board, along with the Chief Executive, keeps this under constant review and are looking for new avenues of funding, particularly as we recover from lockdown. The preservation of our debt work is a priority for the charity.

Citizens Advice North East Derbyshire aims to continually improve access to its services and will continue to look at extending its services working in the most efficient and cost-effective way. We are also exploring how we can improve our offer for younger people and some equality groups. We will continually review our service and client profiles to aid us in this work.

Citizens Advice North East Derbyshire

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2022

Trustees' responsibilities statement

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

Company law requires the charity trustees to prepare financial statements for each year which give a true and fair view of the state of affairs of the charitable company and the incoming resources and application of resources, including the income and expenditure, 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 applicable Charities SORP;
- make judgments and accounting estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

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

Auditor

Each of the persons who is a trustee at the date of approval of this report confirms that:

- so far as they are aware, there is no relevant audit information of which the charity's auditor is unaware; and
- they have taken all steps that they ought to have taken as a trustee to make themselves aware of any relevant audit information and to establish that the charity's auditor is aware of that information.

Citizens Advice North East Derbyshire

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2022

Small company provisions

This report has been prepared in accordance with the provisions applicable to companies entitled to the small companies exemption.

The trustees' annual report was approved on _____ and signed on behalf of the board of trustees by:

Mr T Jones
Trustee

Citizens Advice North East Derbyshire

Company Limited by Guarantee

Independent Auditor's Report to the Members of Citizens Advice North East Derbyshire

Year ended 31 March 2022

Opinion

We have audited the financial statements of Citizens Advice North East Derbyshire (the 'charity') for the year ended 31 March 2022 which comprise the statement of financial activities (including income and expenditure account), statement of financial position, statement of cash flows and the related notes, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including FRS 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charity's affairs as at 31 March 2022 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice;
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charity's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Citizens Advice North East Derbyshire

Company Limited by Guarantee

Independent Auditor's Report to the Members of Citizens Advice North East Derbyshire (continued)

Year ended 31 March 2022

Other information

The other information comprises the information included in the annual report, other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Opinions on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the trustees' report for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the trustees' report has been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the charity and its environment obtained in the course of the audit, we have not identified material misstatements in the trustees' report.

We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or
- the trustees were not entitled to prepare the financial statements in accordance with the small companies regime and take advantage of the small companies' exemptions in preparing the directors' report and from the requirement to prepare a strategic report.

Citizens Advice North East Derbyshire

Company Limited by Guarantee

Independent Auditor's Report to the Members of Citizens Advice North East Derbyshire (continued)

Year ended 31 March 2022

Responsibilities of trustees

As explained more fully in the trustees' responsibilities statement, the trustees (who are also the directors for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charity or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes my opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at <https://www.frc.org.uk/auditorsresponsibilities>. This description forms part of our auditor's report.

Auditor's responsibilities for detecting irregularities, including fraud

The objectives of our audit are: to identify and assess the risks of material misstatement of the financial statements due to fraud or error; to obtain sufficient appropriate audit evidence regarding the assessed risks of material misstatement due to fraud or error; and to respond appropriately to those risks. Owing to the inherent limitations of an audit, there is an unavoidable risk that material misstatements in the financial statements may not be detected, even though the audit is properly planned and performed in accordance with the ISAs (UK).

In identifying and assessing the risks of material misstatement in respect of irregularities, including fraud and non-compliance with laws and regulations, our procedures included the following:

- We obtained an understanding of the legal and regulatory frameworks applicable to the charity and the sector in which they operate. We determined that the following laws and regulations were most significant; the Companies Act 2006, the Charities SORP (FRS 102) and UK corporate taxation law. The charity is also subject to the regulations of the Financial Conduct Authority.
- We obtained an understanding of how the charity is complying with those legal and regulatory frameworks by making inquiries to relevant members of the management team. We corroborated our inquiries through our review of board minutes (where applicable) and inquiry into legal fees incurred in the year.
- We assessed the susceptibility of the charity's financial statements to material misstatement, including how fraud might occur. Audit procedures performed by the engagement team included:

Citizens Advice North East Derbyshire

Company Limited by Guarantee

Independent Auditor's Report to the Members of Citizens Advice North East Derbyshire *(continued)*

Year ended 31 March 2022

Auditor's responsibilities for detecting irregularities, including fraud *(continued)*

- Identifying the controls management has in place to prevent and detect fraud and assessing the operation of these controls
- Understanding how those charged with governance considered and addressed the potential for override of controls or other inappropriate influence over the financial reporting process
- Identifying and testing journal entries, in particular any journal entries that were large or unusual in nature
- Assessing the extent of compliance with the relevant laws and regulations governing the charity and the sector it operates within. This included a review of any potential breaches during and since the year end; and
- Challenging assumptions and judgements made by management in its significant accounting estimates.

There are inherent limitations in the audit procedures described above and the further removed non-compliance with laws and regulations is from the events and transactions reflected in the financial statements the less likely we would become aware of it. The risk of not detecting a material misstatement due to fraud is higher than the risk of not detecting one resulting from error as fraud may involve deliberate concealment by, for example, forgery, intentional misrepresentations or collusion.

Use of our report

This report is made solely to the charity's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charity's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and the charity's members as a body, for our audit work, for this report, or for the opinions we have formed.

Andrew McDaid (Senior Statutory Auditor)

For and on behalf of
MCABA Limited t/a Mitchells
Chartered Accountants & Statutory Auditor
91-97 Saltergate
Chesterfield
Derbyshire
S40 1LA

Date:

Citizens Advice North East Derbyshire

Company Limited by Guarantee

Statement of Financial Activities (including income and expenditure account)

Year ended 31 March 2022

		Unrestricted funds £	2022 Restricted funds £	Total funds £	2021 Total funds £
	Note				
Income and endowments					
Donations and legacies	5	104	–	104	–
Charitable activities	6	85,000	627,362	712,362	778,403
Investment income	7	169	–	169	235
Other income	8	3,632	33	3,665	1,256
Total income		<u>88,905</u>	<u>627,395</u>	<u>716,300</u>	<u>779,894</u>
Expenditure					
Expenditure on charitable activities	9	60,790	600,134	660,924	771,326
Total expenditure		<u>60,790</u>	<u>600,134</u>	<u>660,924</u>	<u>771,326</u>
Net income		<u>28,115</u>	<u>27,261</u>	<u>55,376</u>	<u>8,568</u>
Transfers between funds		32,337	(32,337)	–	–
Net movement in funds		<u>60,452</u>	<u>(5,076)</u>	<u>55,376</u>	<u>8,568</u>
Reconciliation of funds					
Total funds brought forward		141,051	7,128	148,179	139,611
Total funds carried forward		<u>201,503</u>	<u>2,052</u>	<u>203,555</u>	<u>148,179</u>

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

The notes on pages 18 to 30 form part of these financial statements.

Citizens Advice North East Derbyshire

Company Limited by Guarantee

Statement of Financial Position

31 March 2022

	Note	2022 £	£	2021 £
Current assets				
Debtors	15	10,606		1,889
Cash at bank and in hand		<u>258,250</u>		<u>200,130</u>
		268,856		202,019
Creditors: amounts falling due within one year	16	<u>65,301</u>		<u>53,840</u>
Net current assets			203,555	148,179
Total assets less current liabilities			<u>203,555</u>	<u>148,179</u>
Net assets			<u>203,555</u>	<u>148,179</u>
Funds of the charity				
Restricted funds			2,052	7,128
Unrestricted funds			<u>201,503</u>	<u>141,051</u>
Total charity funds	19		<u>203,555</u>	<u>148,179</u>

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

These financial statements were approved by the board of trustees and authorised for issue on

_____, and are signed on behalf of the board by:

Mr T Jones, Chair
Trustee

The notes on pages 18 to 30 form part of these financial statements.

Citizens Advice North East Derbyshire

Company Limited by Guarantee

Statement of Cash Flows

Year ended 31 March 2022

	2022 £	2021 £
Cash flows from operating activities		
Net income	55,376	8,568
<i>Adjustments for:</i>		
Other interest receivable and similar income	(169)	(235)
<i>Changes in:</i>		
Trade and other debtors	(8,717)	24,797
Trade and other creditors	11,461	(17,173)
Cash generated from operations	57,951	15,957
Interest received	169	235
Net cash from operating activities	58,120	16,192
Net increase in cash and cash equivalents	58,120	16,192
Cash and cash equivalents at beginning of year	200,130	183,938
Cash and cash equivalents at end of year	258,250	200,130

The notes on pages 18 to 30 form part of these financial statements.

Citizens Advice North East Derbyshire

Company Limited by Guarantee

Notes to the Financial Statements

Year ended 31 March 2022

1. General information

The charity is a public benefit entity and a private company limited by guarantee, registered in England and Wales and a registered charity in England and Wales. The address of the registered office is Coney Green Business Centre, Wingfield View, Clay Cross, Chesterfield, Derbyshire, S45 9JW, England.

2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the 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) (Charities SORP (FRS 102)) and the Companies Act 2006.

3. Accounting policies

Basis of preparation

The financial statements have been prepared on the historical cost basis.

The financial statements are prepared in sterling, which is the functional currency of the entity.

Going concern

The management and trustees realigned their strategy and working practices in response to the onset of the COVID-19 pandemic and continue to adapt to change to maintain the high standards of provision of services to clients. Management and trustees have prepared and reviewed forecasts and are confident that these show that the charity is able to operate within its available resources and meet its liabilities as they fall due for the foreseeable future and for a minimum of 12 months from authorising these financial statements. Accordingly, the trustees consider it appropriate to continue to prepare the financial statements on a going concern basis.

Judgements and key sources of estimation uncertainty

In applying the charitable company's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. Estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates. Estimates and underlying assumptions are reviewed on an ongoing basis. The key assumptions that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities are:

Provision for grant income repayable

Provisions in respect of the repayment of grant income where the conditions of any grant are not met in full or where the grant has not been fully spent require an assessment by the trustees of the likelihood that the charity will be required to repay any such grant received. A provision will be made where it is considered probable that a repayment will be required.

Citizens Advice North East Derbyshire

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2022

3. Accounting policies *(continued)*

Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the trustees in furtherance of the general objectives of the charity and which have not been designated for other purposes.

Designated funds are unrestricted funds that have been set aside by the trustees for particular purposes. The aim and use of each designated fund is set out in the notes to the financial statements.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by the donors or which have been raised by the charity for particular purposes. The costs of raising and administering such funds are charged against the specific fund. The aims and use of each restricted fund is set out in the notes to the financial statements. Where any restricted funds are in surplus, any such surplus is either carried forward or transferred to unrestricted funds in accordance with the underlying grant agreement or as indicated by the grant funder.

Incoming resources

All income is included in the statement of financial activities when entitlement has passed to the charity, it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured.

The following specific policies are applied to particular categories of income:

- income from donations is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
- income from donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.
- income from investments is included when it becomes receivable.
- grant income is recognised when the charity becomes unconditionally entitled to that income. Where entitlement to grant income is subject to performance-related or other conditions, income is recognised in the Statement of Financial Activities in line with the achievement of performance and satisfaction of those conditions.

Where grant income is subject to a potential clawback provision, the value of any such provisions included in the financial statements that are liabilities of uncertain timing or amount are based on the amounts that are repayable under the terms of underlying grant agreements.

Citizens Advice North East Derbyshire

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2022

3. Accounting policies *(continued)*

Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.
- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

Operating leases

Lease payments are recognised as an expense over the lease term on a straight-line basis. The aggregate benefit of lease incentives is recognised as a reduction to expense over the lease term, on a straight-line basis.

Tangible assets

Tangible assets are initially recorded at cost, and subsequently stated at cost less any accumulated depreciation and impairment losses.

The trustees continue to operate a policy of not capitalising individual items of equipment costing less than £1,000, where the application of this policy does not materially misstate the financial statements.

Depreciation

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Fixtures and fittings	- 20% straight line
Equipment	- 33% straight line

Impairment of fixed assets

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date.

Financial instruments

Debtors and creditors with no stated interest rate and receivable or payable within one year are recorded at transaction price. Any losses arising from impairment are recognised as such in the statement of activities.

Citizens Advice North East Derbyshire

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2022

3. Accounting policies *(continued)*

Defined contribution plans

The charity operates a defined contribution pension scheme, the assets of which are held separately from those of the charity. Contributions payable for the year are shown within the statement of financial activities.

4. Limited by guarantee

The charity is a company limited by guarantee. The members of the company are the Trustees 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.

5. Donations and legacies

	Unrestricted Funds £	Total Funds 2022 £	Unrestricted Funds £	Total Funds 2021 £
Donations				
Donations	104	104	—	—

6. Charitable activities

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
Bolsover District Council	—	43,605	43,605
Derbyshire County Council (GP Project)	—	216,575	216,575
NEDDC	85,000	—	85,000
Eckington Parish Council	—	1,000	1,000
Scamwatch Project	—	1,647	1,647
EMMA	—	107,220	107,220
Derbyshire County Council (Wellness Approach)	—	104,264	104,264
The National Association of Citizens Advice Bureaux (Help to Claim)	—	105,035	105,035
Derbyshire Community Health Services	—	36,516	36,516
CAST Discovery	—	5,000	5,000
Derbyshire County Council - Advice in Foodbanks	—	6,300	6,300
Sundry small funds	—	200	200
	85,000	627,362	712,362

Citizens Advice North East Derbyshire

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2022

6. Charitable activities *(continued)*

	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £
Bolsover District Council	–	42,230	42,230
Derbyshire County Council (GP Project)	–	191,670	191,670
NEDDC	75,030	–	75,030
Scamwatch Project	–	31,028	31,028
EMMA	–	124,903	124,903
Derbyshire County Council (Wellness Approach)	–	93,990	93,990
Foodbanks (Feeding Britain)	–	35,730	35,730
Foodbanks (Foundation Derbyshire)	–	8,000	8,000
The National Association of Citizens Advice Bureaux (Help to Claim)	–	124,955	124,955
Foundation Derbyshire - reopening services	–	15,920	15,920
Coalfields Regeneration Trust - debt advice	–	9,997	9,997
CAST Discovery	–	5,000	5,000
BEIS Remote Working	–	8,992	8,992
Coalfields Regeneration Trust - Bolsover	–	9,618	9,618
Sundry small funds	–	1,340	1,340
	<u>75,030</u>	<u>703,373</u>	<u>778,403</u>

7. Investment income

	Unrestricted Funds £	Total Funds 2022 £	Unrestricted Funds £	Total Funds 2021 £
Bank interest receivable	<u>169</u>	<u>169</u>	<u>235</u>	<u>235</u>

8. Other income

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
Other income	<u>3,632</u>	<u>33</u>	<u>3,665</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £
Other income	<u>1,256</u>	<u>–</u>	<u>1,256</u>

Citizens Advice North East Derbyshire

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2022

9. Expenditure on charitable activities by fund type

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
Advice services	40,520	539,383	579,904
Support costs	20,270	60,751	81,020
	<u>60,790</u>	<u>600,134</u>	<u>660,924</u>
	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £
Advice services	17,322	661,648	678,970
Support costs	28,046	64,310	92,356
	<u>45,368</u>	<u>725,958</u>	<u>771,326</u>

10. Analysis of support costs

	Advice services £	Total 2022 £	Total 2021 £
Premises	33,576	33,576	32,226
Communications and IT	34,065	34,065	41,114
General office	3,950	3,950	5,763
Governance costs	9,429	9,429	13,253
	<u>81,020</u>	<u>81,020</u>	<u>92,356</u>

11. Auditors remuneration

	2022 £	2021 £
Fees payable for the audit of the financial statements	<u>5,100</u>	<u>4,500</u>
Fees payable to the charity's auditor and its associates for other services:		
Other non-audit services	<u>1,500</u>	<u>1,500</u>

12. Staff costs

The total staff costs and employee benefits for the reporting period are analysed as follows:

	2022 £	2021 £
Wages and salaries	496,899	547,758
Social security costs	41,303	46,712
Employer contributions to pension plans	10,799	12,962
	<u>549,001</u>	<u>607,432</u>

The amount expensed in the Statement of Financial Activities in respect of redundancies during the year was £15,232 (2021: £15,089).

Citizens Advice North East Derbyshire

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2022

12. Staff costs *(continued)*

The average head count of employees during the year was 23 (2021: 24). The average number of full-time equivalent employees during the year is analysed as follows:

	2022	2021
	No.	No.
Advisory and administration	<u>19</u>	<u>20</u>

No employee received employee benefits of more than £60,000 during the year (2021: Nil).

Key Management Personnel

Key management personnel include all persons that have authority and responsibility for planning, directing and controlling the activities of the charity. The total compensation paid to key management personnel for services provided to the charity was £107,458 (2021: £107,457).

13. Trustee remuneration and expenses

During the year ended 31 March 2022, one trustee had expenses in the form of travel costs reimbursed to them, to a value of £136. These expenses were incurred in the trustee's capacity as a volunteer for the charity. No expenses were reimbursed to trustees in the comparative period.

During the year ended 31 March 2022, no trustees received any remuneration or other benefits (2021: None).

14. Tangible fixed assets

	Fixtures and fittings £	Equipment £	Total £
Cost			
At 1 April 2021	14,890	131,396	146,286
Disposals	<u>(14,890)</u>	<u>(131,396)</u>	<u>(146,286)</u>
At 31 March 2022	<u>—</u>	<u>—</u>	<u>—</u>
Depreciation			
At 1 April 2021	14,890	131,396	146,286
Disposals	<u>(14,890)</u>	<u>(131,396)</u>	<u>(146,286)</u>
At 31 March 2022	<u>—</u>	<u>—</u>	<u>—</u>
Carrying amount			
At 31 March 2022	<u>—</u>	<u>—</u>	<u>—</u>
At 31 March 2021	<u>—</u>	<u>—</u>	<u>—</u>

Citizens Advice North East Derbyshire

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2022

15. Debtors

	2022	2021
	£	£
Prepayments and accrued income	10,444	1,889
Other debtors	162	–
	<u>10,606</u>	<u>1,889</u>

16. Creditors: amounts falling due within one year

	2022	2021
	£	£
Accruals and deferred income	27,530	38,722
Social security and other taxes	9,658	11,309
Grants repayable	21,000	–
Other creditors	7,113	3,809
	<u>65,301</u>	<u>53,840</u>

17. Deferred income

	2022	2021
	£	£
At 1 April 2021	1,375	7,333
Amount released to income	(1,375)	(7,333)
Amount deferred in year	2,100	1,375
At 31 March 2022	<u>2,100</u>	<u>1,375</u>

18. Pensions and other post-retirement benefits

Defined contribution plans

The amount recognised in income or expenditure as an expense in relation to defined contribution plans was £10,799 (2021: £12,962).

Citizens Advice North East Derbyshire

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2022

19. Analysis of charitable funds

Unrestricted funds

	At 1 April 2021 £	Income £	Expenditure £	Transfers £	At 31 March 2022 £
General funds	106,051	88,905	(60,790)	35,337	169,503
Redundancy	12,000	—	—	12,000	24,000
New premises	8,000	—	—	—	8,000
Holiday pay	15,000	—	—	(15,000)	—
	<u>141,051</u>	<u>88,905</u>	<u>(60,790)</u>	<u>32,337</u>	<u>201,503</u>

	At 1 April 2020 £	Income £	Expenditure £	Transfers £	At 31 March 2021 £
General funds	68,061	76,521	(45,368)	6,837	106,051
Redundancy	30,000	—	—	(18,000)	12,000
IT	10,000	—	—	(10,000)	—
New premises	10,000	—	—	(2,000)	8,000
Holiday pay	—	—	—	15,000	15,000
	<u>118,061</u>	<u>76,521</u>	<u>(45,368)</u>	<u>(8,163)</u>	<u>141,051</u>

Citizens Advice North East Derbyshire

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2022

19. Analysis of charitable funds *(continued)*

Restricted funds

	At 1 April 2021 £	Income £	Expenditure £	Transfers £	At 31 March 2022 £
Bolsover District Council	–	43,605	(43,605)	–	–
Derbyshire County Council (GP Project)	–	216,575	(195,599)	(20,976)	–
Scamwatch Project	803	1,647	(2,450)	–	–
EMMA (FIF)	–	107,220	(107,220)	–	–
Derbyshire County Council (Wellness Approach)	–	104,264	(101,007)	(3,257)	–
Foodbanks (Foundation Derbyshire)	6,000	–	(6,000)	–	–
The National Association of Citizens Advice Bureaux (Help to Claim)	–	105,068	(105,068)	–	–
CAST Discovery Grant`	–	5,000	(5,000)	–	–
Sundry small funds	325	200	(525)	–	–
Derbyshire Community Health Services	–	36,516	(28,412)	(8,104)	–
Derbyshire County Council - Advice in Foodbanks	–	6,300	(4,248)	–	2,052
Eckington Parish Council	–	1,000	(1,000)	–	–
	<u>7,128</u>	<u>627,395</u>	<u>(600,134)</u>	<u>(32,337)</u>	<u>2,052</u>

Citizens Advice North East Derbyshire

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2022

19. Analysis of charitable funds *(continued)*

Restricted funds

	At 1 April 2020	Income	Expenditure	Transfers	At 31 March 2021
	£	£	£	£	£
Bolsover District Council	–	42,230	(52,848)	10,618	–
Derbyshire County Council (GP Project)	–	191,670	(189,898)	(1,772)	–
Scamwatch Project	–	31,028	(30,225)	–	803
EMMA (FIF)	–	124,903	(124,903)	–	–
Derbyshire County Council (Wellness Approach)	6,782	93,990	(100,772)	–	–
Foodbanks (Feeding Britain)	–	35,730	(36,911)	1,181	–
Foodbanks (Foundation Derbyshire)	–	8,000	(2,000)	–	6,000
The National Association of Citizens Advice Bureaux (Help to Claim)	14,768	124,955	(143,923)	4,200	–
Foundation Derbyshire - reopening services	–	15,920	(15,920)	–	–
Coalfields Regeneration Trust - debt advice	–	9,997	(9,997)	–	–
CAST Discovery Grant`	–	5,000	(5,000)	–	–
BEIS Remote Working funding	–	8,992	(2,936)	(6,056)	–
Coalfields Regeneration Trust - Bolsover	–	9,618	(9,618)	–	–
Sundry small funds	–	1,340	(1,007)	(8)	325
	<u>21,550</u>	<u>703,373</u>	<u>(725,958)</u>	<u>8,163</u>	<u>7,128</u>

Citizens Advice North East Derbyshire

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2022

20. Charitable funds

Purposes of designated funds

Redundancy - funds set aside to cover redundancy costs in the event of a cessation of some of the restricted funding.

New premises - funds set aside to allow for the set-up of new premises where no formal lease agreements are in place.

Holiday pay - funds reserved for unpaid holiday pay provision in the event of unexpected closure.

Purposes of restricted funds

The main restricted funds and their purposes are as follows:

Bolsover District Council / Coalfields Regeneration Trust(Bolsover) - to provide a specialist case work service to the residents of Bolsover.

East Midlands Money Advice / Coalfields Regeneration Trust - to provide free debt advice

Derbyshire County Council ((GP Project) - to provide advice via GP practices as part of health prevention measures.

Scamwatch Project - to raise awareness, particularly amongst older residents, of the potentially harmful effects of mass-marketing, internet, doorstep and telephone scams and to provide one-to-one advice and support where potential scam/fraud victims are identified.

Feeding Britain / Foundation Derbyshire / Foodbanks - to provide access to advice for foodbank users and support to foodbank volunteers.

Derbyshire County Council (Wellness Approach) - to promote Derbyshire County Council's "Live Life Better Derbyshire" programme and provide advice around debt and welfare benefits.

The National Association of Citizens Advice Bureaux (Help to Claim) - to provide new Universal Credit claimants with help and support until their first payment of Universal Credit is received.

CAST Discovery - to receive hands-on technical support and mentoring to build digital skills and capability, in relation to the COVID-19 Digital Response Initiative.

Derbyshire Community Health Services - to provide advice for those referred by the funder, specifically for those in the 0-19 age group, those with long COVID, and the funder's own staff.

One-off funding in response to the Coronavirus pandemic to facilitate reopening services and operating remote services was also received in the prior year from Foundation Derbyshire and the Department of Business, Energy and Industrial Strategy (via The National Association of Citizens Advice Bureaux).

Citizens Advice North East Derbyshire

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2022

20. Charitable funds *(continued)*

Transfers between funds

Transfers have been made between designated funds to general funds as considered appropriate by the trustees.

Restricted funds in deficit are covered by transfers from unrestricted funds to make up any shortfall in funding. Where any restricted funds are in surplus, any such surplus is either carried forward or transferred to unrestricted funds in accordance with the underlying grant agreement or any instructions from the grant funder.

21. Analysis of net assets between funds

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
Current assets	243,704	25,152	268,856
Creditors less than 1 year	(42,201)	(23,100)	(65,301)
Net assets	<u>201,503</u>	<u>2,052</u>	<u>203,555</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £
Current assets	193,516	8,503	202,019
Creditors less than 1 year	(52,465)	(1,375)	(53,840)
Net assets	<u>141,051</u>	<u>7,128</u>	<u>148,179</u>

22. Analysis of changes in net debt

	At 1 Apr 2021 £	Cash flows £	At 31 Mar 2022 £
Cash at bank and in hand	<u>200,130</u>	<u>58,120</u>	<u>258,250</u>

23. Operating lease commitments

The total future minimum lease payments under non-cancellable operating leases are as follows:

	2022 £	2021 £
Not later than 1 year	7,966	17,487
Later than 1 year and not later than 5 years	3,421	7,492
	<u>11,387</u>	<u>24,979</u>

24. Related party transactions

There have been no related party transactions during the current or comparative periods that require disclosure in these financial statements.

Citizens Advice North East Derbyshire

Company Limited by Guarantee

Management Information

Year ended 31 March 2022

The following pages do not form part of the financial statements.

Citizens Advice North East Derbyshire

Company Limited by Guarantee

Detailed Statement of Financial Activities

Year ended 31 March 2022

	2022 £	2021 £
Income and endowments		
Donations and legacies		
Donations	104	—
Charitable activities		
Bolsover District Council	43,605	42,230
Derbyshire County Council (GP Project)	216,575	191,670
NEDDC	85,000	75,030
Eckington Parish Council	1,000	—
Scamwatch Project	1,647	31,028
EMMA	107,220	124,903
Derbyshire County Council (Wellness Approach)	104,264	93,990
Foodbanks (Feeding Britain)	—	35,730
Foodbanks (Foundation Derbyshire)	—	8,000
The National Association of Citizens Advice Bureaux (Help to Claim)	105,035	124,955
Foundation Derbyshire - reopening services	—	15,920
Coalfields Regeneration Trust - debt advice	—	9,997
Derbyshire Community Health Services	36,516	—
CAST Discovery	5,000	5,000
Derbyshire County Council - Advice in Foodbanks	6,300	—
BEIS Remote Working	—	8,992
Coalfields Regeneration Trust - Bolsover	—	9,618
Sundry small funds	200	1,340
	<u>712,362</u>	<u>778,403</u>
Investment income		
Bank interest receivable	169	235
Other income		
Other income	3,665	1,256
Total income	<u>716,300</u>	<u>779,894</u>

Citizens Advice North East Derbyshire

Company Limited by Guarantee

Detailed Statement of Financial Activities *(continued)*

Year ended 31 March 2022

	2022 £	2021 £
Expenditure		
Expenditure on charitable activities		
Wages and salaries	496,899	547,758
Employer's NIC	41,303	46,712
Pension costs	10,799	12,962
Rent	27,068	28,008
Light and heat	1,692	1,330
Repairs and maintenance	2,705	1,493
Insurance	2,111	1,395
Staff training and other staff costs	3,805	2,327
Grant payments to other bureaux	8,978	50,373
Staff and volunteer travel	970	643
Legal and professional fees	9,429	13,253
Telephone	19,403	35,926
Printing, postage and stationery	3,950	5,763
Reference materials	3,360	2,385
Other office expenses	212	104
Other premises costs	86	986
Bank charges	235	361
CAB membership	7,849	7,849
Subsistence and refreshments	1,447	236
IT equipment and support	14,662	5,188
Office equipment expenses	2,234	4,787
Payroll processing	1,727	1,487
	<u>660,924</u>	<u>771,326</u>
Total expenditure	<u>660,924</u>	<u>771,326</u>
Net income	<u>55,376</u>	<u>8,568</u>



Chartered Accountants Business & Tax Advisers Registered Auditors



THE AUDIT FINDINGS FOR CITIZENS ADVICE NORTH EAST DERBYSHIRE

YEAR ENDED
31 MARCH 2022

25 AUGUST 2022

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25 August 2022

Dear Sirs

Audit Findings for Citizens Advice North East Derbyshire for the year ended 31 March 2022

This Audit Findings report highlights the significant findings arising from the audit for the benefit of those charged with governance, as required by International Standard on Auditing (UK & Ireland) 260. Its contents will be discussed with the Board.

As Auditors we are responsible for performing the audit, in accordance with International Standards on Auditing (UK & Ireland), which is directed towards forming and expressing an opinion on the financial statements that have been prepared by management with the oversight of those charged with governance. The audit of the financial statements does not relieve management or those charged with governance of their responsibilities for the preparation of the financial statements.

Yours faithfully

Andrew McDaid
Engagement Partner
for and on behalf of Mitchells Chartered Accountants & Business Advisers

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The contents of this report relate only to those matters which came to our attention during the conduct of our normal audit procedures which are designed primarily for the purpose of expressing our opinion on the financial statements. Our audit is not designed to test all internal controls or identify all areas of control weakness. However, where, as part of our testing, we identify any control weaknesses, we will report these to you. In consequence, our work cannot be relied upon to disclose defalcations or other irregularities, or to include all possible improvements in internal control that a more extensive special examination might identify. We do not accept any responsibility for any loss occasioned to any third party acting, or refraining from acting on the basis of the content of this report, as this was not prepared for, nor intended for, any other purpose.

SECTION I

Executive Summary

1.1 Introduction

In the conduct of our audit we have not had to alter or change our audit plan which we communicated to you in the remote meeting held in June 2022.

1.2 Status of the audit

Our audit is complete and we do not expect to make any modifications to our audit report. However, our responsibilities with regard to the audit report extend up to the date on which it is signed and we will advise you of any changes to this position if necessary.

1.3 Audit opinion

We intend to issue an unqualified audit opinion on the financial statements.

1.4 Audit adjustments

Any audit adjustments made to the financial statements are shown on page 9 in the surplus reconciliation. We have included the schedule of unadjusted misstatements which we have found during our audit in section 7 on page 10. These have not been adjusted for on the grounds that they are immaterial to the financial statements.

1.5 Audit risks

Significant risks

- Revenue (income) recognition
- Risk of management override of controls and fraud

Other risks

- Use of accounting estimates
- Internal control environment
- Factors affecting risk of material misstatement due to fraud
- Compliance with legal and regulatory frameworks

1.6 Significant difficulties, if any, encountered during the audit

We encountered no significant difficulties and would like to take this opportunity of thanking your staff for the assistance offered to us during the course of our work. Their patient help and assistance was much appreciated.

SECTION 2

Significant findings

Significant risks identified during planning

'Significant risks' often relate to significant non-routine transactions and judgemental matters. Non-routine transactions are transactions that are unusual, either due to size or nature, and that therefore occur infrequently. Judgemental matters may include the development of accounting estimates for which there is significant measurement uncertainty (ISA 315, identifying and assessing the risks of material misstatement through understanding the entity and its environments). The table below sets out our findings in respect of the significant risk which were communicated to you in our Audit Plan.

Risks identified in our audit plan		Commentary
1.	Revenue (income) recognition Under ISA 240 there is a presumed risk that revenue may be misstated due to improper recognition of revenue. This risk is that income could be recognised in the wrong period, or could be incorrectly classified as restricted or unrestricted.	• We reconciled income due per the grant funding agreements to income per the accounts. • We reviewed grant funding agreements to ensure that income had been correctly classified as restricted or unrestricted and correctly recognised in accordance with the regulations contained within FRS 102 and the Charities SORP (FRS 102). Conclusion No adjustments to income in the financial statements were noted as required as a result of our audit testing of income recognition. The classification of grant funding income between restricted and unrestricted funding was discussed and agreed.
2.	Management override Under ISA 240 there is a presumed risk that the risk of management override of controls is present in all entities.	• We reviewed accounting estimates, judgements and decisions made by management for reasonableness and agreed to corroborative supporting evidence where possible. • We tested large and unusual journal entries to assess their validity. • We reviewed ledgers for unusual or significant transactions. Conclusion Our detailed testing on journal entries during the year did not highlight anything unusual, and therefore no issues have arisen that would suggest any management override of controls.

SECTION 3

Other audit findings

Possible risks identified during planning

In addition to the significant risks identified, we are required by the Auditing Standards to identify other areas where there is a risk of material misstatement. Specifically we are required to “evaluate the design and determine the implementation of the entity’s controls, including relevant control activities, over those risks for which, in the auditor’s judgement, it is not possible or practicable to reduce the risks of material misstatement at the assertion level to an acceptably low level with audit evidence obtained only from substantive procedures” (ISA 315). The table below sets out our findings in respect of the other risks in relation to Citizens Advice North East Derbyshire which we communicated to you in our Audit Plan.

Risks identified in our audit plan		Commentary
1.	Use of accounting estimates The risk of material errors in the accounting estimates such as; depreciation method or asset useful life, allocation of expenditure between funds and different categories in the SOFA.	• We thoroughly reviewed all accounting estimates. • We ensured that the necessary audit evidence was gathered. • We ensured that calculations were performed on a consistent basis. Conclusion From the work performed on accounting estimates, there were no issues identified.
2.	Internal control environment Charities are required to have in place systems and financial controls which conform with the requirements of both propriety and good financial management. If this is not the case, there is a risk that the charity could be in trouble with the authorities.	• Walk through tests were performed as part of our audit procedures to ensure that the systems are working as intended. • Thorough documentation illustrating how the internal controls were operating were sourced. Conclusion From our work, no major issues were identified. Some minor internal control issues were noted, which are detailed in section 5.
3.	Factors affecting risk of material misstatement due to fraud There is a risk that funds may not be spent appropriately, or the correct procedures have not been followed in relation to spending of funds.	• When testing purchases, we tested that the correct authorisation has been received before making the purchase. • We checked that the purchases tested were appropriate to and were made for the purposes for the charity. Conclusion From the work performed, there were no issues identified.

SECTION 3

Other audit findings (continued)

Risks identified in our audit plan		Commentary
4.	Compliance with laws & regulations There is a risk of misstatement in respect of irregularities, including fraud and non-compliance with laws and regulations.	• An understanding of the legal and regulatory frameworks applicable to the company was obtained. • An understanding of how the company are complying was obtained by making enquiries to relevant members of the management team. • We corroborated our enquiries through our enquiry into legal fees incurred during the year. • We identified the controls management has in place to prevent and detect fraud and assessed the operation of those controls.. • We made enquiries of any instances where performance appraisal outcomes may adversely affect current or future funding streams. Conclusion From the work performed, no instances of fraud or non-compliance with laws and regulations were found which would result in any misstatement. The accounts have been prepared in compliance with FRS 102 and the Charities SORP (FRS 102).

SECTION 4

Other communication requirements

	Issue	Commentary
1.	Matters in relation to fraud	• We have discussed the risk of fraud with representatives of the board of trustees, who confirmed that they are not aware of any issues of fraud arising in the period under review or since.
2.	Matters in relation to related parties	• We are not aware of any related party transactions which have not been disclosed in the financial statements.
3.	Written representations	• Representations have been requested from management in respect of the significant assumptions used in the preparation of the financial statements.
4.	Going concern presumption	• Management has assessed the organisation as a going concern and prepared the financial statements on that basis with appropriate disclosures being made in the accounts. • Based on the latest cash flow forecasts, assumptions used and sensitivities applied, we concur with management's view that the going concern assumption is an appropriate basis for preparing the accounts.

SECTION 5

Design effectiveness of internal controls

5.1 Summary

- The purpose of an audit is to express an opinion on the financial statements.
- Our audit included consideration of internal controls relevant to the preparation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of internal control.
- The matters being reported here are limited to those deficiencies that we have identified during the course of our audit and that we have concluded are of sufficient importance to merit being reported to you in accordance with ISA 265.

5.2 Current year control recommendations

Risk Factor:  High  Medium  Low

Assessment	Issue and risk	Recommendations
1. 	Restricted funds The QuickBooks accounting records did not reflect the correct allocation of expenditure between individual restricted funds, as final adjustments to align expenditure with related income were not posted. Different grants were pooled together by project on QuickBooks but this was not always appropriate. As a result there was an increased risk that the split of funds between restricted and unrestricted in the financial statements may be misstated.	The accounting records maintained on QuickBooks should fully reflect the income and expenditure for each restricted fund and the correct balances of restricted funds at the year-end date. Management response This refers to the pooling of minor amounts of funding that were a contribution to a bigger project or service. Treating these as separate classes on QuickBooks is not efficient for us as a small charity and is not a practice that we wish to adopt. Funding in question Eckington Parish Council £1,000, which was given for CA NED to re-establish a face-to-face service at Eckington Library. This does not pay for the whole service which costs approximately £4,500 per annum but is only a contribution towards total costs. CAST £5,000, this was given specifically to fund salaries whilst staff were involved in a ten-week programme of digital exploration led by CAST. The funding was included in the core NED funding as this was where the relevant staff salaries were being funded from. I can confirm that both the Eckington and CAST funding was fully spent for the purpose it was given.
2. 	QuickBooks postings No description is entered on a lot of the postings (e.g. purchase invoices) on QuickBooks, which makes it difficult for us to tell what the postings relate to.	It would be helpful if a description could be entered for each posting on QuickBooks so that it is easier to tell what each posting relates to and the nature of the purchase made. Management response I am conscious that Heather only works one day per week so her capacity is limited, however I will ask her to include a short description on her postings.

SECTION 5

Design effectiveness of internal controls (continued)

5.2 Current year control recommendations (continued)

Risk Factor: ● High ● Medium ● Low

Assessment	Issue and risk	Recommendations
3. ●	Payment of pension contributions deducted from wages During the year additional voluntary pension contributions for April and May 2021 were deducted from an employee's salary but were not paid over until September 2021.	All employee pension contributions deducted from gross salaries should be paid over to the pension provider within the statutory period allowed, being the 22 nd day of the month following the month of deduction. We note that this was due to confusion caused by the reports produced by the payroll bureau that administers and processes the company's payroll. We also note that this was an error from the 2021 financial year which overlapped in to the 2022 financial year, and that the matter has now been resolved. Management response No response is required; this is a historic mistake from 2020/21 made by BHP involving one former member of staff. This issue was resolved in the year 2020/21 although I acknowledge that the paying over of pension contributions to rectify the issue leaked into 2021/22.
4. ●	Holiday pay accrual workings A number of errors in the holiday pay accrual workings were found from our testing. These often related to the supporting holiday records being updated without being reflected on the holiday pay accrual workings.	Please ensure that any changes to an individual employee's holiday entitlement are also reflected on the holiday pay accrual workings to ensure that the year end holiday pay provision is accurate. Management response We will be taking a more careful approach to holiday pay accruals data including collation of the figures after 31 March in order to include any late holiday bookings.
5. ●	Prepayments A number of potential prepayment provisions were noted during the audit which had not been reflected in the financial statements.	Whilst the aggregate value of these provisions was immaterial, it should be ensured that any necessary prepayment provisions are reflected in the year-end accounts. Management response Noted.

SECTION 5

Design effectiveness of internal controls (continued)

Assessment	Issue and risk	Recommendations
5.3 Follow-up of previous years control recommendations		Assessment: Previous issue solved (✓) still present (✗)
Assessment	Issue and risk previously communicated	Update on actions taken to address the issue
1. ✓	Documentation relating to grant income In reviewing grant income during the audit, it was noted that there were agreements and other proof of entitlement to grants that were not initially provided and had to be requested after initial review	This issue appears to have been resolved – all documentation relating to grant income has been made available to us in a timely manner.
2. ✗	Restricted funds The QuickBooks accounting records did not reflect the correct allocation of expenditure between individual restricted funds, as final adjustments to align expenditure with related income were not posted. Different grants were pooled together by project on QuickBooks but this was not always appropriate where some were restricted funds. As a result there was an increased risk that the split of funds between restricted and unrestricted in the financial statements may be misstated.	Both the issue regarding the allocation of expenditure between individual restricted funds and regarding the pooling of grants were still found to be present this year.
3. ✓	Petty cash It was noted that a balance of £371 representing cash on hand at the balance sheet date is included in the accounts, although no cash balances were held as at that date.	This issue appears to have been resolved.

SECTION 5

Design effectiveness of internal controls (continued)

Assessment	Issue and risk	Recommendations
5.3 Follow-up of previous years control recommendations		Assessment: Previous issue solved (✓) still present (✗)
Assessment	Issue and risk previously communicated	Update on actions taken to address the issue
4. ✓	Holiday pay accruals The year-end accounting records did not account for the value of any accruals of holiday pay at the year end date. The values calculated were material to the accounts both at the current and comparative year end dates.	This issue appears to have been resolved.
5. ✓	Authorisation of supplier invoices During our sample testing of supplier invoices it was noted that there was no evidence that one invoice had been appropriately authorised.	This issue appears to have been resolved.
6. ✗	Payment of pension contributions deducted from wages During the year additional voluntary pension contributions were deducted from an employee's salary but were not paid over until after the end of the financial year.	This issue has rolled into the current year, although the systemic error has now been resolved.

SECTION 6

Surplus reconciliation

£

Surplus/(deficit) per final client trial balance 56,676

Adjustments:

Pension creditor adjustment (700)

Audit provision adjustment (600)

Surplus/(Deficit) per accounts **55,376**

The Trustees confirm their approval of the adjustments listed and confirm that no further amendments are required in respect of the financial statements for the year ended 31 March 2022.

Signed: _____

Date: _____

SECTION 7

Summary of misstatements

6.1 Objectives

To consider the impact of unadjusted errors on the audit opinion.

To determine whether these errors individually or in total are material and whether adjustment or qualification is necessary.

6.2 Summary

Account and Narrative	Profit & Loss		Balance Sheet	
	Dr £	Cr £	Dr £	Cr £
Fixed assets				
Fixed assets not capitalised per company policy		7,149	7,149	
Related depreciation on above assets	2,383			2,383
Debtors				
Missed prepayments identified from repairs review		1,019	1,019	
Missed prepayments identified from supplier invoice review		760	760	

Summary of misstatements (continued)

Account and Narrative	Profit & Loss		Balance Sheet	
	Dr £	Cr £	Dr £	Cr £
Creditors				
Under-provision of holiday pay accrual (omission of employee)	610			610
Over-provision of holiday pay accrual (other minor errors)		821	821	
Understatement of grant clawback provision	1,370			1,370
Funds				
CAST Discovery funding element not included in 20/21	2,857			2,857
Total potential adjustments	7,220	9,749	9,749	7,220

What is the net effect of these errors on surplus/(deficit)?

2,529

Is an adjustment required for any of these errors?

No

6.3 Conclusion

Errors are immaterial individually and in aggregate and have therefore not been adjusted for in the financial statements.

SECTION 8

Audit fees, non-audit services and independence

Fees	Inc VAT £	Fees for other services	Inc VAT £
Statutory Audit 2021	5,100	Accounts preparation 2021 (including all other general advice and support)	1,500

We confirm that there are no significant facts or matters that impact on our independence as auditors that we are required or wish to draw to your attention. We have complied with the Financial Reporting Council's Ethical Standards and therefore we confirm that we are independent and are able to express an objective opinion on the financial statements. The accounts have been prepared from a trial balance provided by yourselves, and any adjustments made, as shown in Section 6 of this report, have been discussed and agreed with Gillian Sladen.

We confirm that we have implemented policies and procedures to meet the requirements of the Financial Reporting Council's Ethical Standards.

Citizens Advice North East Derbyshire

England & Wales - Charity number 1118194

Accounts

**Citizens Advice North East Derbyshire
Company Limited by Guarantee
Financial Statements
31 March 2021**

MCABA Limited t/a Mitchells
Chartered Accountants & Statutory Auditor
91-97 Saltergate
Chesterfield
Derbyshire
S40 1LA

Citizens Advice North East Derbyshire
Company Limited by Guarantee
Financial Statements
Year ended 31 March 2021

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Citizens Advice North East Derbyshire

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report)

Year ended 31 March 2021

The trustees, who are also the directors for the purposes of company law, present their report and the financial statements of the charity for the year ended 31 March 2021.

Citizens Advice North East Derbyshire

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2021

Reference and administrative details

Registered charity name Citizens Advice North East Derbyshire

Charity registration number 1118194

Company registration number 05933725

Principal office and registered office Coney Green Business Centre
Wingfield View
Clay Cross
Chesterfield
Derbyshire
S45 9JW
England

The trustees

Mr F Bacon	
Mr T Jones (Chair)	
Mr G Hawkins	
Mr S Hayler	(Resigned 4 June 2021)
Miss K J Jackson	(Appointed 4 February 2021)
Ms J Hirst	
Mr J Funnell	
Ms E Kopp	
Ms K Salt	(Appointed 4 February 2021)
Miss N Turner	(Appointed 23 July 2020)
Mr J Allsop	(Served from 22 June 2020 to 10 December 2020)
Mr B Uknighted	(Served from 15 October 2020 to 30 April 2021)
Mr A F Tomlinson	(Resigned 10 December 2020)

Senior Management Team

Ms G Sladen
Ms J Stoppard
Mr P Ozimek
Ms A Wallace
Ms L Smith
Mr B Young

Auditor

MCABA Limited t/a Mitchells
Chartered Accountants & Statutory Auditor
91-97 Saltergate
Chesterfield
Derbyshire
S40 1LA

Bankers

Unity Trust Bank Plc
Nine Brindleyplace
Birmingham
B1 2HB

Citizens Advice North East Derbyshire

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2021

Structure, governance and management

a. Constitution

Citizens Advice North East Derbyshire is an incorporated company Limited by Guarantee and a registered charity. It has been in existence since 1976. Citizens Advice North East Derbyshire is governed by its Memorandum and Articles of Association. The Charity's name was officially changed within the year from North East Derbyshire Citizens Advice Bureau to Citizens Advice North East Derbyshire in line with our national body's guidance.

b. Method of appointment or election of Trustees

Members of the Trustee Board are made up of Representative Members (from Local Authorities etc), others are recruited according to specific skills they can offer following Trustee skills audit plus charity Representatives. A separate process agreed by the Trustee Board is followed for the election of the chair.

c. Pay policy for senior staff

Citizens Advice North East Derbyshire follows guidance from the National Association with regards the pay policy for senior staff.

d. Organisational structure and decision making

Citizens Advice North East Derbyshire is governed by its Trustee Board which is responsible for setting the strategic direction of the organisation and the policy of the Charity. The Board carry the ultimate responsibility for the conduct of the Charity and for ensuring that the Charity satisfies its legal and contractual obligations. The Board meet as a minimum quarterly and delegate the day-to-day operation of the organisation to senior management. The Trustee Board is independent from management. The Charity's Business Plan is reviewed annually; using client needs data and an analysis of equality, diversity and inclusion client profiles.

e. Related party relationships

Citizens Advice North East Derbyshire is a member of Citizens Advice, the operational name of the National Association of Citizens Advice Charity, which provides a framework for standards of advice and casework management as well as monitoring progress against these standards. Operating policies are independently determined by the Trustee Board of Citizens Advice North East Derbyshire in order to fulfil its charitable objects and comply with the national membership requirements, including the adoption of mandatory policies where applicable.

The Charity also co-operates and liaises with a number of other advisory services, local charities and local authority departments on behalf of clients. Where one of the Trustee Board holds the position of trustee/director of another charity they may be involved in discussions regarding that other charity, but not in the ultimate decision-making process. Where trustees are also elected members of the local authority any potential conflict of interest is declared at each meeting; this process is in place for all trustees to declare any potential conflicts of interest at each meeting.

Citizens Advice North East Derbyshire

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2021

Structure, governance and management *(continued)*

f. Risk management

The Board recognises that any major risks to which the Charity is exposed need to be reviewed and systems put in place to mitigate those risks. To that end Citizens Advice North East Derbyshire has a robust risk register that is a 'living' document and is presented to the Board quarterly in order to continually monitor and manage its risk.

Included in external risks is the loss of funding. The effects of this have been minimised where possible by the procedures that are being put in place, to ensure that funding is secured from a variety of sources and the Charity continues to seek to diversify its funding sources. Internal risks are minimised by the implementation of procedures for authorisation of all transactions and projects and to ensure consistent quality of delivery for all operational aspects. These procedures will be periodically reviewed to ensure that they still meet the needs of the Charity.

During the year board meetings continued as planned using video conferencing, including the AGM. Face to face meetings have resumed during 2021.

Citizens Advice North East Derbyshire

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2021

Objectives and activities

a. Policies and objectives

The Charity's objects are 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 the local authority districts of North East Derbyshire and Bolsover.

Public benefit

We have referred to the guidance contained in the Charity Commissions' general guidance on public benefit when reviewing our aims and objectives and in planning our future activities. In particular the trustees consider how planned activities which are summarised below will contribute to the aims and objectives they have set. Details of how the Charity has delivered public benefit can be found in the activities for achieving objectives and review of activities sections.

b. Activities for achieving objectives

Citizens Advice North East Derbyshire ("CA NED") aims to provide free, confidential, impartial and independent advice and information for the benefit of the local community, to exercise a responsible influence on the development of social policies and services and to ensure individuals do not suffer through a lack of knowledge or an inability to express their needs effectively.

In addition to the continuing provision of high quality advisory services to the local community, the Charity will continue to seek divergent funding supported by its core funding.

CA NED is also involved in initiatives across North East Derbyshire, Bolsover and the County regarding Financial Inclusion and plays an active part within the Feeding Derbyshire initiative. During the year CA NED ran a project raising awareness around scams/fraud aimed at people living in Derbyshire particularly the vulnerable.

The principal activity of CA NED remained the provision of free, confidential, independent and impartial advice, information and counsel for members of the public. This is usually provided through the main drop-in centre in Clay Cross and a variety of community buildings, G.P. Surgeries, etc. throughout North East Derbyshire and Bolsover Districts. A telephone based Adviceline is also available and during the pandemic this was the main access into services whilst face to face work was limited due to lockdowns. In addition to generalist advice the following specialist advisory services were provided:

- i) Specialist Debt Provision;
- ii) Specialist Welfare Benefit Provision;
- iii) Provision of generalist advice to patients of GP practices in N.E. Derbyshire and Bolsover districts
- iv) Working in partnership with Derbyshire County Council's Public Health Department on their wellness initiative;
- v) Leading on the Derbyshire Scamwatch project;
- vi) The provision of advice in 2 foodbanks as part of the Feeding Derbyshire project;
- vii) The provision of a telephone Adviceline;
- viii) The provision of the Universal Credit "Help to Claim" initiative funded by Citizens Advice nationally in partnership with Chesterfield Citizens Advice Bureau.

Citizens Advice North East Derbyshire

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2021

Objectives and activities *(continued)*

c. Volunteers

Volunteers are the heart of our work in the form of voluntary assistance in advising the public and administering the Charity and we are deeply grateful for all that they do. During the year volunteers who worked with clients face to face were only able to do so for limited periods due to national lockdowns. We expanded the range of roles available to volunteers to include research, aftercare surveying of clients, social media management and home-based phone advice in order to offer more opportunities to work with us.

Our volunteers give us around 125 hours of their time per week which has an economic value of over £100,000 per year (based on average earnings).

Citizens Advice North East Derbyshire

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2021

Achievements and performance

a. Review of activities

2020/21 was an unusual year with the global Covid pandemic. We had to shift our services to the telephone away from face to face for most of the year and despite the limitations of phone work were able to continue to provide advice and assistance to those people in the community who needed it. Our staff and volunteers worked remotely from home in the main and going forwards we are embracing the flexibility that a hybrid home/office working pattern can bring.

2021/22 sees us extending our work back into face-to-face community locations as these become available. During the year we saw a decrease in vulnerable clients that we interpret as being a preference for accessing our services face to face. Conversely we saw an increase in younger people seeking advice, reflecting the increase in employment issues and a possible preference for remote advice by phone or webchat.

In January 2021 we moved Adviceline to the National Citizens Advice telephone platform, retaining a local phone number. This increases our ability to monitor call data, enable advisers in training to listen in to calls and gives clients access to longer opening hours. We seek to resolve issues at the first point of contact with the client and where this is not possible a phone appointment is made; this usually involves further casework.

We worked with 2 foodbanks in Clay Cross and Shirebrook initially taking referrals for advice during lockdowns and as this lifted, through the provision of an advice worker during their main sessions via Big Lottery Funding provided by Feeding Britain.

This was the final year of the Scamwatch funding and although sadly the project ended in April 2021 it has been a huge success with vulnerable clients receiving the advice and support they needed after having been scammed.

Advantage was taken of a number of Covid recovery funding streams that enabled us to:

- open safely for face-to-face work (Foundation Derbyshire funding)
- take our service out into the community under a gazebo (Foundation Derbyshire funding)
- provide additional debt advice (Coalfields Regeneration Trust and Foundation Derbyshire funding)
- purchase IT equipment to move our services to remote provision (Department for Business, Energy and Industrial Strategy funding)
- explore and develop our digital skills and ambitions (Catalyst and the National Lottery funding)
- provide additional advice in the Bolsover area (Duke of Devonshire Charity and Coalfields Regeneration Trust funding)
- continue our work in foodbanks (Foundation Derbyshire funding)
- give advice to NHS patients accessing community Children's Services (Derbyshire Community Health Services)
- continue our work in foodbanks when Big Lottery funding ended (Foundation Derbyshire funding)

Our work linked to GP surgeries moved to the phone but continued to provide advice and assistance as did our Derbyshire wellness project work. These services are supported by Derbyshire County Council Public Health.

Citizens Advice North East Derbyshire

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2021

Achievements and performance *(continued)*

The majority of our debt work was funded by the Money and Pension Service, working as part of the East Midlands Money Advice project. We saw a reduction in numbers of clients accessing debt advice during the year due to Government easement activities although as these were lifted, number began to increase. Our Help to Claim project saw an increased number of clients due to the impact of job losses and redundancies.

Our funders have continued to support our work during multiple lockdowns, for which we are grateful. All of our work is only possible due to the core funding provided by North East Derbyshire District Council and Bolsover District Council that underpins everything we do.

We are pleased to report that under the membership scheme with our national association we continue to score well in our Quality of Advice assessments and have scored highly in both our staff and client surveys, both of which are carried out nationally by Citizens Advice

Activities:

We have:

- Dealt with 21,924 enquiries.
- Handled over £2.5 million of debt.
- Successfully helped people gain over £2.7 million in benefit, tax credits and other financial awards.

b. Factors affecting the achievement of objectives

Phone based services have proved successful in the continuation of our work over lockdowns but our strength is providing community-based advice and assistance and we welcome the lifting of restrictions to allow us to resume this way of working with clients.

c. Investment policy and performance

The Charity does not currently hold material investments.

Citizens Advice North East Derbyshire

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2021

Financial review

a. Financial position and performance

Total income increased in the year from £722,038 to £779,894, Expenditure decreased in the year from £829,524 to £771,326, giving a net surplus of £8,568 compared to a net deficit of £107,486 in 2020 following the prior period adjustments reflected in these financial statements. Of the recorded net surplus for the year, a £22,990 surplus related to unrestricted funds and a deficit of £14,422 to restricted funds.

b. Reserves policy

Citizens Advice North East Derbyshire is required to ensure that free monies are available in each financial year to meet any reasonable foreseeable contingency. The Charity will aim to achieve a projection of income for at least 12 months ahead and will ensure that this continues to be derived from as wide a variety of sources as possible. The Charity will take all necessary steps to ensure that at no time within this period would it be possible for the cessation of one or more funding streams to present so serious a challenge to the future of the organisation that it could not be managed.

Total funds at 31 March 2021 were £148,179 (2020: £139,611 as restated) of which £7,128 (2020: £21,550) are restricted funds and £141,051 (2020: £118,061) are unrestricted funds. Out of the unrestricted funds £35,000 (2020: £50,000) have been designated for specific purposes. Free reserves, excluding designated funds, are therefore £106,051 (2020: £68,061). Please refer to note 22 to these financial statements for details of the prior period adjustment leading to the restatement of the 2020 funds balance.

In reviewing the potential costs that could arise should a significant reduction in income be incurred the Trustee Board have concluded that 'free' reserves should be maintained at a level of at least 2 months of operating costs. Free reserves exclude any designated reserves. The reserves policy is reviewed by Trustees annually.

c. Principal funding

The Trustee Board extend their gratitude to North East Derbyshire District Council and Bolsover District Council who continued to support the core operating capacity of the Charity. The Board are also extremely grateful to Derbyshire County Council for their continued support.

The Charity did not have any borrowings from either providers of funding or other sources at the balance sheet date.

Plans for future periods

a. Future developments

Funding continues to present ever growing challenges. The Board along with the Chief Executive keep this under constant review and are looking for new avenues of funding, particularly as we recover from lockdown and sustainable rather than short term emergency funding becomes available.

Citizens Advice North East Derbyshire aims to continually improve access to its service, and will continue to look at extending its services working in the most efficient and cost effective way. We are also exploring how we can improve our offer for younger people, building on the increased accessing of services by younger people during the year. We will continually review our service and client profiles to aid us in this work.

Citizens Advice North East Derbyshire

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2021

Trustees' responsibilities statement

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

Company law requires the charity trustees to prepare financial statements for each year which give a true and fair view of the state of affairs of the charitable company and the incoming resources and application of resources, including the income and expenditure, 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 applicable Charities SORP;
- make judgments and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

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

Auditor

Each of the persons who is a trustee at the date of approval of this report confirms that:

- so far as they are aware, there is no relevant audit information of which the charity's auditor is unaware; and
- they have taken all steps that they ought to have taken as a trustee to make themselves aware of any relevant audit information and to establish that the charity's auditor is aware of that information.

Small company provisions

This report has been prepared in accordance with the provisions applicable to companies entitled to the small companies exemption.

The trustees' annual report and the strategic report were approved on 8 December 2021 and signed on behalf of the board of trustees by:



Mr T Jones
Trustee

Citizens Advice North East Derbyshire

Company Limited by Guarantee

Independent Auditor's Report to the Members of Citizens Advice North East Derbyshire

Year ended 31 March 2021

Opinion

We have audited the financial statements of Citizens Advice North East Derbyshire (the 'charity') for the year ended 31 March 2021 which comprise the statement of financial activities (including income and expenditure account), statement of financial position, statement of cash flows and the related notes, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including FRS 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charity's affairs as at 31 March 2021 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice;
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charity's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Citizens Advice North East Derbyshire

Company Limited by Guarantee

Independent Auditor's Report to the Members of Citizens Advice North East Derbyshire (continued)

Year ended 31 March 2021

Other information

The other information comprises the information included in the annual report, other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Opinions on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the trustees' report for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the trustees' report has been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the charity and its environment obtained in the course of the audit, we have not identified material misstatements in the trustees' report.

We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit.

Citizens Advice North East Derbyshire

Company Limited by Guarantee

Independent Auditor's Report to the Members of Citizens Advice North East Derbyshire *(continued)*

Year ended 31 March 2021

Responsibilities of trustees

As explained more fully in the trustees' responsibilities statement, the trustees (who are also the directors for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charity or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes my opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at <https://www.frc.org.uk/auditorsresponsibilities>. This description forms part of our auditor's report.

Citizens Advice North East Derbyshire

Company Limited by Guarantee

Independent Auditor's Report to the Members of Citizens Advice North East Derbyshire (continued)

Year ended 31 March 2021

Auditor's responsibilities for detecting irregularities, including fraud

The objectives of our audit are: to identify and assess the risks of material misstatement of the financial statements due to fraud or error; to obtain sufficient appropriate audit evidence regarding the assessed risks of material misstatement due to fraud or error; and to respond appropriately to those risks. Owing to the inherent limitations of an audit, there is an unavoidable risk that material misstatements in the financial statements may not be detected, even though the audit is properly planned and performed in accordance with the ISAs (UK).

In identifying and assessing the risks of material misstatement in respect of irregularities, including fraud and non-compliance with laws and regulations, our procedures included the following:

- We obtained an understanding of the legal and regulatory frameworks applicable to the charity and the sector in which they operate. We determined that the following laws and regulations were most significant; the Companies Act 2006, the Charities SORP (FRS 102) and UK corporate taxation law. The charity is also subject to the regulations of the Financial Conduct Authority.
- We obtained an understanding of how the charity is complying with those legal and regulatory frameworks by making inquiries to relevant members of the management team. We corroborated our inquiries through our review of board minutes (where applicable) and inquiry into legal fees incurred in the year.
- We assessed the susceptibility of the charity's financial statements to material misstatement, including how fraud might occur. Audit procedures performed by the engagement team included:
 - Identifying the controls management has in place to prevent and detect fraud and assessing the operation of these controls
 - Understanding how those charged with governance considered and addressed the potential for override of controls or other inappropriate influence over the financial reporting process
 - Identifying and testing journal entries, in particular any journal entries that were large or unusual in nature
 - Assessing the extent of compliance with the relevant laws and regulations governing the charity and the sector it operates within. This included a review of any potential breaches during and since the year end; and
 - Challenging assumptions and judgements made by management in its significant accounting estimates.

There are inherent limitations in the audit procedures described above and the further removed non-compliance with laws and regulations is from the events and transactions reflected in the financial statements the less likely we would become aware of it. The risk of not detecting a material misstatement due to fraud is higher than the risk of not detecting one resulting from error as fraud may involve deliberate concealment by, for example, forgery, intentional misrepresentations or collusion.

Citizens Advice North East Derbyshire

Company Limited by Guarantee

Independent Auditor's Report to the Members of Citizens Advice North East Derbyshire (continued)

Year ended 31 March 2021

Use of our report

This report is made solely to the charity's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charity's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and the charity's members as a body, for our audit work, for this report, or for the opinions we have formed.



Andrew McDaid (Senior Statutory Auditor)

For and on behalf of
MCABA Limited t/a Mitchells
Chartered Accountants & Statutory Auditor
91-97 Saltergate
Chesterfield
Derbyshire
S40 1LA

Date: 9 December 2021

Citizens Advice North East Derbyshire

Company Limited by Guarantee

Statement of Financial Activities (including income and expenditure account)

Year ended 31 March 2021

		Unrestricted funds	2021 Restricted funds	Total funds	2020 Total funds (restated)
	Note	£	£	£	£
Income and endowments					
Donations and legacies	5	—	—	—	865
Charitable activities	6	75,030	703,373	778,403	720,156
Investment income	7	235	—	235	983
Other income	8	1,256	—	1,256	34
Total income		<u>76,521</u>	<u>703,373</u>	<u>779,894</u>	<u>722,038</u>
Expenditure					
Expenditure on charitable activities	9	45,368	725,958	771,326	829,524
Total expenditure		<u>45,368</u>	<u>725,958</u>	<u>771,326</u>	<u>829,524</u>
Net income/(expenditure)		<u>31,153</u>	<u>(22,585)</u>	<u>8,568</u>	<u>(107,486)</u>
Transfers between funds		(8,163)	8,163	—	—
Net movement in funds		<u>22,990</u>	<u>(14,422)</u>	<u>8,568</u>	<u>(107,486)</u>
Reconciliation of funds					
Total funds brought forward as previously reported		146,098	21,550	167,648	247,097
Prior year adjustment	22	(28,037)	—	(28,037)	—
Total funds brought forward as restated		<u>118,061</u>	<u>21,550</u>	<u>139,611</u>	<u>247,097</u>
Total funds carried forward		<u>141,051</u>	<u>7,128</u>	<u>148,179</u>	<u>139,611</u>

The statement of financial activities includes all gains and losses recognised in the year.
All income and expenditure derive from continuing activities.

The notes on pages 19 to 31 form part of these financial statements.

Citizens Advice North East Derbyshire

Company Limited by Guarantee

Statement of Financial Position

31 March 2021

	Note	2021 £	£	2020 (restated) £
Current assets				
Debtors	15	1,889		26,686
Cash at bank and in hand		200,130		183,938
		<u>202,019</u>		<u>210,624</u>
Creditors: amounts falling due within one year	16	<u>53,840</u>		<u>71,013</u>
Net current assets			<u>148,179</u>	<u>139,611</u>
Total assets less current liabilities			<u>148,179</u>	<u>139,611</u>
Net assets			<u>148,179</u>	<u>139,611</u>
Funds of the charity				
Restricted funds	19		7,128	21,550
Unrestricted funds	19		<u>141,051</u>	<u>118,061</u>
Total charity funds			<u>148,179</u>	<u>139,611</u>

These financial statements were approved by the board of trustees and authorised for issue on 8 December 2021, and are signed on behalf of the board by:



Mr T Jones
Trustee

The notes on pages 19 to 31 form part of these financial statements.

Citizens Advice North East Derbyshire

Company Limited by Guarantee

Statement of Cash Flows

Year ended 31 March 2021

	2021	2020 (restated)
	£	£
Cash flows from operating activities		
Net income/(expenditure)	8,568	(107,486)
<i>Adjustments for:</i>		
Other interest receivable and similar income	(235)	(983)
<i>Changes in:</i>		
Trade and other debtors	24,797	1,713
Trade and other creditors	(17,173)	41,027
Cash generated from operations	15,957	(65,729)
Interest received	235	983
Net cash from/(used in) operating activities	16,192	(64,746)
Net increase/(decrease) in cash and cash equivalents	16,192	(64,746)
Cash and cash equivalents at beginning of year	183,938	248,684
Cash and cash equivalents at end of year	200,130	183,938

The notes on pages 19 to 31 form part of these financial statements.

Citizens Advice North East Derbyshire

Company Limited by Guarantee

Notes to the Financial Statements

Year ended 31 March 2021

1. General information

The charity is a public benefit entity and a private company limited by guarantee, registered in England and Wales and a registered charity in England and Wales. The address of the registered office is Coney Green Business Centre, Wingfield View, Clay Cross, Chesterfield, Derbyshire, S45 9JW, England.

2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the 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) (Charities SORP (FRS 102)) and the Companies Act 2006.

3. Accounting policies

Basis of preparation

The financial statements have been prepared on the historical cost basis.

The financial statements are prepared in sterling, which is the functional currency of the entity.

Going concern

The management and trustees realigned their strategy and working practices in response to the onset of the COVID-19 pandemic and continue to adapt to change to maintain the high standards of provision of services to clients. Management and trustees have prepared and reviewed forecasts and are confident that these show that the charity is able to operate within its available resources and meet its liabilities as they fall due for the foreseeable future and a for a minimum of 12 months from authorising these financial statements. Accordingly the trustees consider it appropriate to continue to prepare the financial statements on a going concern basis.

Judgements and key sources of estimation uncertainty

Estimates and judgements are continually evaluated and are based on historical experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

Critical accounting estimates and assumptions:

The charity makes estimates and assumptions concerning the future. The resulting accounting estimates and assumptions will, by definition, seldom equal the related actual results. There are no estimates and assumptions that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year.

Citizens Advice North East Derbyshire

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2021

3. Accounting policies *(continued)*

Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the trustees in furtherance of the general objectives of the charity and which have not been designated for other purposes.

Designated funds are unrestricted funds that have been set aside by the trustees for particular purposes. The aims and uses of each designated fund are set out in the notes to the financial statements.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by the donors or which have been raised by the charity for particular purposes. The costs of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

Incoming resources

All income is included in the statement of financial activities when entitlement has passed to the charity, it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured.

The following specific policies are applied to particular categories of income:

- income from donations is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
- income from donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.
- income from investments is included when it becomes receivable.
- grant income is recognised when the charity becomes unconditionally entitled to that income. Where entitlement to grant income is subject to performance-related or other conditions, income is recognised in the Statement of Financial Activities in line with the achievement of performance and satisfaction of those conditions.

Citizens Advice North East Derbyshire

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2021

3. Accounting policies *(continued)*

Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.
- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

Operating leases

Lease payments are recognised as an expense over the lease term on a straight-line basis. The aggregate benefit of lease incentives is recognised as a reduction to expense over the lease term, on a straight-line basis.

Tangible assets

Tangible assets are initially recorded at cost, and subsequently stated at cost less any accumulated depreciation and impairment losses.

Depreciation

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Fixtures and fittings	- 20% straight line
Equipment	- 33% straight line

Citizens Advice North East Derbyshire

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2021

3. Accounting policies *(continued)*

Impairment of fixed assets

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date.

Financial instruments

Debtors and creditors with no stated interest rate and receivable or payable within one year are recorded at transaction price. Any losses arising from impairment are recognised as such in the statement of activities.

Defined contribution plans

The charity operates a defined contribution pension scheme, the assets of which are held separately from those of the charity. Contributions payable for the year are shown within the statement of financial activities.

4. Limited by guarantee

The charity is a company limited by guarantee. The members of the company are the trustees 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.

5. Donations and legacies

	Restricted Funds	Total Funds 2021	Restricted Funds	Total Funds 2020 <i>(restated)</i>
	£	£	£	£
Donations				
Donations	—	—	865	865

Citizens Advice North East Derbyshire

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2021

6. Charitable activities

	Unrestricted Funds	Restricted Funds	Total Funds 2021
	£	£	£
Bolsover District Council	–	42,230	42,230
Derbyshire County Council (GP Project)	–	191,670	191,670
NEDDC	75,030	–	75,030
Scamwatch Project	–	31,028	31,028
EMMA	–	124,903	124,903
Derbyshire County Council (Wellness Approach)	–	93,990	93,990
Foodbanks (Feeding Britain)	–	35,730	35,730
Foodbanks (Foundation Derbyshire)	–	8,000	8,000
The National Association of Citizens Advice Bureaux (Help to Claim)	–	124,955	124,955
Foundation Derbyshire - reopening services	–	15,920	15,920
Coalfields Regeneration trust - debt advice	–	9,997	9,997
CAST Discovery	–	5,000	5,000
BEIS Remote Working	–	8,992	8,992
Coalfields Regeneration Trust - Bolsover	–	9,618	9,618
Sundry small funds	–	1,340	1,340
	<u>75,030</u>	<u>703,373</u>	<u>778,403</u>

	Unrestricted Funds	Restricted Funds	Total Funds 2020 <i>(restated)</i>
	£	£	£
Bolsover District Council	–	43,238	43,238
Derbyshire County Council (GP Project)	–	191,670	191,670
NEDDC	75,030	–	75,030
Eckington Parish Council	3,555	–	3,555
Scamwatch Project	–	33,736	33,736
EMMA	–	115,781	115,781
Derbyshire County Council (Wellness Approach)	–	93,990	93,990
Foodbanks (Feeding Britain)	–	47,667	47,667
The National Association of Citizens Advice Bureaux (Help to Claim)	–	115,489	115,489
	<u>78,585</u>	<u>641,571</u>	<u>720,156</u>

Citizens Advice North East Derbyshire

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2021

7. Investment income

	Unrestricted Funds	Total Funds 2021	Unrestricted Funds	Total Funds 2020 <i>(restated)</i>
	£	£	£	£
Bank interest receivable	<u>235</u>	<u>235</u>	<u>983</u>	<u>983</u>

8. Other income

	Unrestricted Funds	Total Funds 2021	Unrestricted Funds	Total Funds 2020 <i>(restated)</i>
	£	£	£	£
Other income	<u>1,256</u>	<u>1,256</u>	<u>34</u>	<u>34</u>

9. Expenditure on charitable activities by fund type

	Unrestricted Funds	Restricted Funds	Total Funds 2021
	£	£	£
Advice services	39,368	725,958	765,326
Support costs	<u>6,000</u>	<u>—</u>	<u>6,000</u>
	<u>45,368</u>	<u>725,958</u>	<u>771,326</u>

	Unrestricted Funds	Restricted Funds	Total Funds 2020 <i>(restated)</i>
	£	£	£
Advice services	144,677	679,567	824,244
Support costs	<u>5,280</u>	<u>—</u>	<u>5,280</u>
	<u>149,957</u>	<u>679,567</u>	<u>829,524</u>

10. Analysis of support costs

	Advice Services	Total 2021	Total 2020 <i>(restated)</i>
	£	£	£
Governance costs	<u>6,000</u>	<u>6,000</u>	<u>5,280</u>

Citizens Advice North East Derbyshire

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2021

11. Auditors remuneration

	2021	2020 <i>(restated)</i>
	£	£
Fees payable for the audit of the financial statements	<u>4,500</u>	<u>5,280</u>
Fees payable to the charity's auditor and its associates for other services: Other non-audit services	<u>1,500</u>	<u>2,122</u>

12. Staff costs

The average head count of employees during the year was 24 (2020: 26).

The average number of full-time equivalent employees during the year is analysed as follows:

	2021 No.	2020 No.
Advisory and administration	<u>20</u>	<u>21</u>

No employee received employee benefits of more than £60,000 during the year (2020: None).

Key Management Personnel

Key management personnel include all persons that have authority and responsibility for planning, directing and controlling the activities of the charity. The total compensation paid to key management personnel for services provided to the charity was £107,457 (2020: £119,228).

13. Trustee remuneration and expenses

During the year ended 31 March 2021, no trustees received any remuneration or other benefits (2020: None).

During the year ended 31 March 2021, no trustee expenses were incurred (2020: None).

14. Tangible fixed assets

	Fixtures and fittings £	Equipment £	Total £
Cost			
At 1 April 2020 (as restated) and 31 March 2021	<u>14,890</u>	<u>131,396</u>	<u>146,286</u>
Depreciation			
At 1 April 2020 and 31 March 2021	<u>14,890</u>	<u>131,396</u>	<u>146,286</u>
Carrying amount			
At 31 March 2021	<u>—</u>	<u>—</u>	<u>—</u>
At 31 March 2020	<u>—</u>	<u>—</u>	<u>—</u>

Citizens Advice North East Derbyshire

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2021

15. Debtors

	2021	2020 <i>(restated)</i>
	£	£
Prepayments and accrued income	1,889	3,401
Other debtors	—	23,285
	<u>1,889</u>	<u>26,686</u>

16. Creditors: amounts falling due within one year

	2021	2020 <i>(restated)</i>
	£	£
Accruals and deferred income	38,722	44,654
Social security and other taxes	11,309	11,715
Other creditors	3,809	14,644
	<u>53,840</u>	<u>71,013</u>

17. Deferred income

	2021	2020 <i>(restated)</i>
	£	£
At 1 April 2020	7,333	—
Amount released to income	(7,333)	—
Amount deferred in year	1,375	7,333
At 31 March 2021	<u>1,375</u>	<u>7,333</u>

18. Pensions and other post-retirement benefits

Defined contribution plans

The amount recognised in income or expenditure as an expense in relation to defined contribution plans was £12,962 (2020: £13,665).

Citizens Advice North East Derbyshire

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2021

19. Analysis of charitable funds

Unrestricted funds

	At 1 Apr 2020 £	Income £	Expenditure £	Transfers £	At 31 Mar 2021 £
General funds	68,061	76,521	(45,368)	6,837	106,051
Designated funds:					
Redundancy	30,000	—	—	(18,000)	12,000
IT	10,000	—	—	(10,000)	—
New premises	10,000	—	—	(10,000)	—
Office	—	—	—	8,000	8,000
Holiday pay	—	—	—	15,000	15,000
	<u>118,061</u>	<u>76,521</u>	<u>(45,368)</u>	<u>(8,163)</u>	<u>141,051</u>
	At 1 Apr 2019 £	Income £	Expenditure £	Transfers £	At 31 Mar 2020 (restated) £
General funds	146,067	79,602	(149,957)	(7,651)	68,061
Designated funds:					
Redundancy	30,000	—	—	—	30,000
IT	10,000	—	—	—	10,000
New premises	20,000	—	—	(10,000)	10,000
	<u>206,067</u>	<u>79,602</u>	<u>(149,957)</u>	<u>(17,651)</u>	<u>118,061</u>

Citizens Advice North East Derbyshire

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2021

19. Analysis of charitable funds *(continued)*

Restricted funds

	At 1 Apr 2020 £	Income £	Expenditure £	Transfers £	At 31 Mar 2021 £
Bolsover District Council	—	42,230	(52,848)	10,618	—
Derbyshire County Council (GP Project)	—	191,670	(189,898)	(1,772)	—
Scamwatch Project	—	31,028	(30,225)	—	803
EMMA	—	124,903	(124,903)	—	—
Derbyshire County Council (Wellness Approach)	6,782	93,990	(100,772)	—	—
Foodbanks (Feeding Britain)	—	35,730	(36,911)	1,181	—
Foodbanks (Foundation Derbyshire)	—	8,000	(2,000)	—	6,000
The National Association of Citizens Advice Bureaux (Help to Claim)	14,768	124,955	(143,923)	4,200	—
Foundation Derbyshire - reopening services	—	15,920	(15,920)	—	—
Coalfields Regeneration Trust - debt advice	—	9,997	(9,997)	—	—
CAST Discovery Grant	—	5,000	(5,000)	—	—
BEIS Remote Working funding	—	8,992	(2,936)	(6,056)	—
Coalfields Regeneration Trust - Bolsover	—	9,618	(9,618)	—	—
Sundry small funds	—	1,340	(1,007)	(8)	325
	<u>21,550</u>	<u>703,373</u>	<u>(725,958)</u>	<u>8,163</u>	<u>7,128</u>

Citizens Advice North East Derbyshire

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2021

19. Analysis of charitable funds *(continued)*

Restricted funds

	At 1 Apr 2019	Income Expenditure		Transfers	At 31 Mar 2020 <i>(restated)</i>
	£	£	£	£	£
Bolsover District Council	16,157	43,238	(64,408)	5,013	—
Derbyshire County Council (GP Project)	—	192,370	(184,311)	(8,059)	—
Scamwatch Project	(6,002)	33,901	(44,187)	16,288	—
EMMA	7,541	115,781	(127,271)	3,949	—
Derbyshire County Council (Wellness Approach)	1,619	93,990	(88,827)	—	6,782
Foodbanks (Feeding Britain)	9,315	47,667	(57,442)	460	—
The National Association of Citizens Advice Bureaux (Help to Claim)	12,400	115,489	(113,121)	—	14,768
	<u>41,030</u>	<u>642,436</u>	<u>(679,567)</u>	<u>17,651</u>	<u>21,550</u>

Citizens Advice North East Derbyshire

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2021

20. Charitable funds

Purposes of designated funds

Redundancy - funds set aside to cover redundancy costs in the event of a cessation of some of the restricted funding.

IT - funds set aside to cover an unplanned interruption in IT systems.

New premises - funds set aside to allow for the set-up of new premises where no formal lease agreements are in place.

Holiday pay – funds reserved for unpaid holiday pay provision in the event of unexpected closure.

Office – funds reserved for unexpected costs associated with running the office.

Purposes of restricted funds

The main restricted funds and their purposes are as follows:

Bolsover District Council / Coalfields Regeneration Trust(Bolsover) - to provide a specialist case work service to the residents of Bolsover.

East Midlands Money Advice / Coalfields Regeneration Trust - to provide free debt advice

Derbyshire County Council ((GP Project) - to provide advice via GP practices as part of health prevention measures.

Scamwatch Project - to raise awareness, particularly amongst older residents, of the potentially harmful effects of mass-marketing, internet, doorstep and telephone scams and to provide one-to-one advice and support where potential scam/fraud victims are identified.

Feeding Britain / Foundation Derbyshire (Foodbanks) - to provide access to advice for foodbank users and support to foodbank volunteers.

Derbyshire County Council (Wellness Approach) - to promote Derbyshire County Council's "Live Life Better Derbyshire" programme and provide advice around debt and welfare benefits.

The National Association of Citizens Advice Bureaux (Help to Claim) - to provide new Universal Credit claimants with help and support until their first payment of Universal Credit is received.

One-off funding in response to the Coronavirus pandemic to facilitate reopening services and operating remote services have also been received from Foundation Derbyshire and the Department of Business, Energy and Industrial Strategy (via The National Association of Citizens Advice Bureaux).

Transfers between funds

Transfers have been made from designated funds to general funds as considered appropriate by the trustees.

Restricted funds in deficit are covered by transfers from unrestricted funds to make up any shortfall in funding. Where any restricted funds are in surplus, any such surplus is either carried forward or transferred to unrestricted funds in accordance with the underlying grant agreement or any instructions from the grant funder.

Citizens Advice North East Derbyshire

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2021

21. Analysis of net assets between funds

	Unrestricted Funds	Restricted Funds	Total Funds 2021
	£	£	£
Current assets	194,891	7,128	202,019
Creditors less than 1 year	(53,840)	—	(53,840)
Net assets	141,051	7,128	148,179

	Unrestricted Funds	Restricted Funds	Total Funds 2020 <i>(restated)</i>
	£	£	£
Current assets	189,074	21,550	210,624
Creditors less than 1 year	(71,013)	—	(71,013)
Net assets	118,061	21,550	139,611

22. Prior year adjustments

The financial statements have been restated to reflect the impact of the following misstatement in the prior period;

No provision was made in the comparative financial statements for a material holiday pay accrual. It is a requirement of the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) that an entity is required to accrue for any short-term employee benefits, which includes any holiday pay accrued by employees.

The amendment has resulted in the unrestricted funds reserve carried forward as at 31 March 2021 being reduced by £28,037. The effect of the prior period adjustment has been to increase the value of creditors at 31 March 2020 by £28,037 and to reduce the unrestricted funds reserve at that date by the same amount.

23. Related party transactions

There have been no related party transactions during the current or comparative periods.

24. Analysis of changes in net debt

	At 1 Apr 2020	Cash flows	At 31 Mar 2021
	£	£	£
Cash at bank and in hand	183,938	16,192	200,130

25. Operating lease commitments

The total future minimum lease payments under non-cancellable operating leases are as follows:

	2021	2020 <i>(restated)</i>
	£	£
Not later than 1 year	14,823	15,003
Later than 1 year and not later than 5 years	6,829	21,607
	21,652	36,610