

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

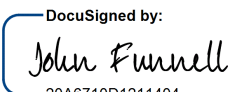
Funding continues to present ever growing challenges. The Board, along with senior management, keeps this under constant review and are looking for new avenues of funding particularly for extra Debt Advice, Cost of Living/Energy Advice and to staff Adviceline. The preservation of our debt work is a priority 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:

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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

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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	225,514	—	225,514

	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	201,503	2,052	203,555

24. Analysis of changes in net debt

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

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	24,594	3,219
	43,520	11,185

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>