

BROXBOURNE CITIZENS ADVICE BUREAU

Company Limited by Guarantee

Unaudited Financial Statements

31 March 2025

Revised due to upload error

CARRINGTON BLAKE ACCOUNTANCY

Jack Dash House
2 Lawn House Close
London
United Kingdom
E14 9YQ

BROXBOURNE CITIZENS ADVICE BUREAU

Company Limited by Guarantee

Financial Statements

Year ended 31 March 2025

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BROXBOURNE CITIZENS ADVICE BUREAU

Company Limited by Guarantee

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

Year ended 31 March 2025

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 2025.

Reference and administrative details

Registered charity name BROXBOURNE CITIZENS ADVICE BUREAU

Charity registration number 1121196

Company registration number 06317053

Principal office and registered office Nigel Sanville Gardens
Stanstead Abbots
Ware
England
SG12 8GA
England

The trustees

David Smith
Annie Clarke
Shazia Carr
Matthew Wallace
Rachael Speirs

Independent examiner Kwame Agyepong
Jack Dash House
2 Lawn House Close
London
United Kingdom
E14 9YQ

BROXBOURNE CITIZENS ADVICE BUREAU

Company Limited by Guarantee

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

Year ended 31 March 2025

Structure, governance and management

Governing document

The charity is governed by its articles of association, adopted on 21/09/2023. The document sets out the charitable objectives and the powers of the trustees.

Trustee responsibilities

The trustees are responsible for the overall governance and strategic direction of the charity. They are also responsible for ensuring that the charity complies with charity law, manages its resources responsibly, and delivers public benefit. The Chair is responsible for line management of the CEO. In 2024-2025, this role was split between two co-chairs.

Trustee recruitment and appointment

Trustees are recruited through open advertisement. We have existing advertisements on LinkedIn, GoVo, and other recruitment websites. Trustees are appointed for a term of 3 years, which may be renewed in accordance with the governing document.

New trustees receive an induction covering:

- The governing document and charitable objectives.
- Trustee roles and responsibilities.
- Key policies and procedures.
- Current activities and financial position of the charity.
- Alignment of their skills with working groups or activities to be completed.

Management arrangements

The trustees meet quarterly to review progress, finances, and risks. Day-to-day operations are managed by CEO and Deputy CEO/ Advice Service Manager, who report to the trustees. Sub-committees have been established to deal with finance & fundraising.

BROXBOURNE CITIZENS ADVICE BUREAU

Company Limited by Guarantee

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

Year ended 31 March 2025

Objectives and activities

Charitable objectives

The charity's objectives are specifically: to promote any charitable purpose for the public benefit by the advancement of education, the protection and preservation of health and the relief of poverty, sickness and distress in particular, but without limitation, for the benefit of the community in Broxbourne and surrounding areas.

Activities during the year

During the year, the charity undertook the following main activities to further its charitable purposes:

Advice delivered through a hybrid service, with email, phone, or in-person advice by bookable appointments or walk-ins. A small number of clients were also seen via video-call. The multi-channel approach ensures services remain accessible to all residents, with digital channels complementing traditional face-to-face and telephone support.

Advice delivered to 2062 unique clients, with 9433 distinct issues addressed. The total financial value of £861,297.00 represents direct economic benefit to the community, helping residents manage cost of living pressures.

Strategic report

The following sections for achievements and performance and financial review form the strategic report of the charity.

BROXBOURNE CITIZENS ADVICE BUREAU

Company Limited by Guarantee

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

Year ended 31 March 2025

Achievements and performance

Key achievements

The trustees confirm that the charity's activities were carried out for the public benefit. Charity achievements and benefits provided include:

Benefits Maximisation: A core service area involves ensuring residents receive all entitled benefits:

- 2,857 benefits and tax credit issues addressed for 917 clients
- Personal Independence Payment (975 instances) was the most common benefit issue
- General Benefit Entitlement checks (539 instances) helped identify unclaimed benefits
- Attendance Allowance support (275 instances) assisted older residents with care needs

Debt Management: Debt support services have been crucial as households struggle with rising costs:

- 873 debt issues addressed for 353 clients
- Council tax arrears (143 instances) were the most common debt issue
- Fuel debts (82 instances) reflected the impact of energy price increases
- Credit, store, and charge card debts (35 instances) indicated financial strain

Financial Capability: Building financial resilience has been a key focus:

- 581 financial capability issues addressed for 408 clients
- Services included budgeting support, banking access, and financial education
- Preventative work helped clients avoid crisis situations

Who benefited:

- 62% of clients are female, reflecting both demographic patterns and the disproportionate impact of the cost-of-living crisis on women
- 55% of clients report disabilities or long-term health conditions, highlighting the additional pressures faced by these households
- The age distribution shows peaks in the 35-44 and 50-54 age brackets, representing working-age adults often supporting both children and aging parents.

BROXBOURNE CITIZENS ADVICE BUREAU

Company Limited by Guarantee

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

Year ended 31 March 2025

Financial review

The charity's financial position at the end of the year was:

- Total income: £241,622
- Total expenditure: £314,519
- Net movement in funds: £ (106,370)

Reserves policy

The trustees have determined to retain a minimum level of reserves to meet unexpected events (such as a significant loss of funding). The amount of reserves has been calculated as a proportion to cover restructure and redundancy costs and the remaining amount to maintain the service as a going concern while applying for replacement funding. The trustees consider that a level of between 4 and 6 months of operating costs, based on the average monthly expenditure in the 2024-25 accounts, should be held in reserve.

Debts and liabilities

At the year end, the charity had:

- Outstanding liabilities of £amount, relating to e.g. creditors, accruals, loans. The trustees consider the level of debt to be manageable / appropriate.

Risk Management

The trustees have assessed the major risks to which the charity is exposed and have implemented procedures to mitigate these risks.

Key risks include:

- Governance risk due to lack of succession planning - appointment of co-chair to mitigate risks. Trustee recruitment ongoing.
- Governance - a full governance review has been undertaken in 2025 to ensure strict adherence to all governance and reporting requirements.
- Financial risks for budgetary control and reporting - risk mitigated by onboarding of new finance partner. Monthly management accounts requested, project budgets reconciled, and clean audit for Q4.

BROXBOURNE CITIZENS ADVICE BUREAU

Company Limited by Guarantee

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

Year ended 31 March 2025

- Bank collapse/Third party risk: To spread risk of loss of bank deposits upon major bank collapse, new bank account with Unity Bank has been opened. Distribution of funds ensures adequate funds are available for business continuity.

- Cuts to local voluntary sector funding and reduced commissioning or grant opportunities for local groups as public spending reductions take hold: We continually look for external funding opportunities, particularly with CA Broxbourne as lead body for a consortia of local organisations who might struggle to secure funding alone. We are working closely with the public sector to identify external funding opportunities and to develop joint bids. We are also working closely with the VCS to ensure that partner organisations are supported to get evidence, have the necessary processes and procedures in place and meet quality thresholds.

Funds Held as Custodian Trustee

The charity does not hold funds as a custodian trustee on behalf of other organisations or individuals.

The charity's financial position at the end of the year was:

- Total income: £241,622
- Total expenditure: £314,519
- Net movement in funds: £(106,370)

Reserves policy

The trustees have considered the level of reserves needed to ensure the charity can continue its activities.

The charity's reserves policy is to:

- Hold reserves equivalent to 6-9 months of operating costs
- Use reserves only for ...
- At the year end, free reserves amounted to £amount. This is in line with / below / above the reserves policy.

Debts and liabilities

At the year end, the charity had:

- Outstanding liabilities of £amount, relating to e.g. creditors, accruals, loans The trustees consider the level of debt to be manageable / appropriate.

Risk Management

BROXBOURNE CITIZENS ADVICE BUREAU

Company Limited by Guarantee

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

Year ended 31 March 2025

The trustees have assessed the major risks to which the charity is exposed and have implemented procedures to mitigate these risks.

Key risks include:

- Governance risk due to lack of succession planning - appointment of co-chair to mitigate risks. Trustee recruitment ongoing.
- Governance - a full governance review has been undertaken in 2025 to ensure strict adherence to all governance and reporting requirements.
- Financial risks for budgetary control and reporting - risk mitigated by onboarding of new finance partner. Monthly management accounts requested, project budgets reconciled, and clean audit for Q4.
- Bank collapse/Third party risk: To spread risk of loss of bank deposits upon major bank collapse, new bank account with Unity Bank has been opened. Distribution of funds ensures adequate funds are available for business continuity.
- Cuts to local voluntary sector funding and reduced commissioning or grant opportunities for local groups as public spending reductions take hold: We continually look for external funding opportunities, particularly with CA Broxbourne as lead body for a consortia of local organisations who might struggle to secure funding alone. We are working closely with the public sector to identify external funding opportunities and to develop joint bids. We are also working closely with the VCS to ensure that partner organisations are supported to get evidence, have the necessary processes and procedures in place and meet quality thresholds.

Funds Held as Custodian Trustee

The charity does not hold funds as a custodian trustee on behalf of other organisations or individuals.

The trustees' annual report and the strategic report were approved on 17 December 2025 and signed on behalf of the board of trustees by:

David Smith
Trustee

BROXBOURNE CITIZENS ADVICE BUREAU

Company Limited by Guarantee

Independent Examiner's Report to the Trustees of BROXBOURNE CITIZENS ADVICE BUREAU

Year ended 31 March 2025

I report to the trustees on my examination of the financial statements of BROXBOURNE CITIZENS ADVICE BUREAU ('the charity') for the year ended 31 March 2025.

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

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).

BROXBOURNE CITIZENS ADVICE BUREAU

Company Limited by Guarantee

Independent Examiner's Report to the Trustees of BROXBOURNE CITIZENS ADVICE BUREAU *(continued)*

Year ended 31 March 2025

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.

Kwame Agyepong
Independent Examiner

Jack Dash House
2 Lawn House Close
London
United Kingdom
E14 9YQ

17 December 2025

BROXBOURNE CITIZENS ADVICE BUREAU

Company Limited by Guarantee

Statement of Financial Activities (including income and expenditure account)

Year ended 31 March 2025

			2025		2024
	Note	Unrestricted funds £	Restricted funds £	Total funds £	Total funds £
Income and endowments					
Donations and legacies	5	33,472	208,149	241,622	295,350
Total income		33,472	208,149	241,622	295,350
Expenditure					
Expenditure on raising funds:					
Costs of raising donations and legacies	6	–	314,519	314,520	269,919
Total expenditure		–	314,519	314,520	269,919
Net (expenditure)/income and net movement in funds		33,472	(106,370)	(72,898)	25,431
Reconciliation of funds					
Total funds brought forward		159,466	70,551	230,017	204,586
Total funds carried forward		192,938	(35,819)	157,119	230,017

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 13 to 19 form part of these financial statements.

BROXBOURNE CITIZENS ADVICE BUREAU

Company Limited by Guarantee

Statement of Financial Position

31 March 2025

	Note	2025 £	2024 £
Fixed assets			
Tangible fixed assets	11	2,426	4,697
Current assets			
Debtors	12	137,869	39,710
Cash at bank and in hand		134,325	218,837
		272,194	258,547
Creditors: amounts falling due within one year	13	91,145	33,227
Net current assets		181,049	225,320
Total assets less current liabilities		183,475	230,017
Creditors: amounts falling due after more than one year	14	26,356	–
Net assets		157,119	230,017
Funds of the charity			
Restricted funds		(35,819)	285,719
Unrestricted funds		192,938	(55,702)
Total charity funds	16	157,119	230,017

For the year ending 31 March 2025 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.

The statement of financial position
continues on the following page.

The notes on pages 13 to 19 form part of these financial statements.

BROXBOURNE CITIZENS ADVICE BUREAU

Company Limited by Guarantee

Statement of Financial Position *(continued)*

31 March 2025

These financial statements were approved by the board of trustees and authorised for issue on 17 December 2025, and are signed on behalf of the board by:

David Smith
Trustee

The notes on pages 13 to 19 form part of these financial statements.

BROXBOURNE CITIZENS ADVICE BUREAU

Company Limited by Guarantee

Notes to the Financial Statements

Year ended 31 March 2025

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 Nigel Sanville Gardens, Stanstead Abbots, Ware, England, SG12 8GA, 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, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

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

Going concern

There are no material uncertainties about the charity's ability to continue.

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.

BROXBOURNE CITIZENS ADVICE BUREAU

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2025

3. Accounting policies *(continued)*

Incoming resources

All incoming resources are 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 or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
- legacy income is recognised when receipt is probable and entitlement is established.
- income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. 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 contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

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.

Tangible assets

Tangible assets are initially recorded at cost, and subsequently stated at cost less any accumulated depreciation and impairment losses. Any tangible assets carried at revalued amounts are recorded at the fair value at the date of revaluation less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

BROXBOURNE CITIZENS ADVICE BUREAU

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2025

3. Accounting policies *(continued)*

Tangible assets *(continued)*

An increase in the carrying amount of an asset as a result of a revaluation, is recognised in other recognised gains and losses, unless it reverses a charge for impairment that has previously been recognised as expenditure within the statement of financial activities. A decrease in the carrying amount of an asset as a result of revaluation, is recognised in other recognised gains and losses, except to which it offsets any previous revaluation gain, in which case the loss is shown within other recognised gains and losses on the statement of financial activities.

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:

Plant and machinery - 20% 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.

For the purposes of impairment testing, when it is not possible to estimate the recoverable amount of an individual asset, an estimate is made of the recoverable amount of the cash-generating unit to which the asset belongs. The cash-generating unit is the smallest identifiable group of assets that includes the asset and generates cash inflows that largely independent of the cash inflows from other assets or groups of assets.

For impairment testing of goodwill, the goodwill acquired in a business combination is, from the acquisition date, allocated to each of the cash-generating units that are expected to benefit from the synergies of the combination, irrespective of whether other assets or liabilities of the charity are assigned to those units.

Financial instruments

A financial asset or a financial liability is recognised only when the charity becomes a party to the contractual provisions of the instrument.

Basic financial instruments are initially recognised at the amount receivable or payable including any related transaction costs.

Current assets and current liabilities are subsequently measured at the cash or other consideration expected to be paid or received and not discounted.

Debt instruments are subsequently measured at amortised cost.

BROXBOURNE CITIZENS ADVICE BUREAU

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2025

3. Accounting policies *(continued)*

Financial instruments *(continued)*

Where investments in shares are publicly traded or their fair value can otherwise be measured reliably, the investment is subsequently measured at fair value with changes in fair value recognised in income and expenditure. All other such investments are subsequently measured at cost less impairment.

Other financial instruments, including derivatives, are initially recognised at fair value, unless payment for an asset is deferred beyond normal business terms or financed at a rate of interest that is not a market rate, in which case the asset is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Other financial instruments are subsequently measured at fair value, with any changes recognised in the statement of financial activities, with the exception of hedging instruments in a designated hedging relationship.

Financial assets that are measured at cost or amortised cost are reviewed for objective evidence of impairment at the end of each reporting date. If there is objective evidence of impairment, an impairment loss is recognised under the appropriate heading in the statement of financial activities in which the initial gain was recognised.

For all equity instruments regardless of significance, and other financial assets that are individually significant, these are assessed individually for impairment. Other financial assets are either assessed individually or grouped on the basis of similar credit risk characteristics.

Any reversals of impairment are recognised immediately, to the extent that the reversal does not result in a carrying amount of the financial asset that exceeds what the carrying amount would have been had the impairment not previously been recognised.

4. Limited by guarantee

The charity is a recognised charity and is a company limited by guarantee.

5. Donations and legacies

	Unrestricted Funds £	Restricted Funds £	Total Funds 2025 £
Donations			
Restricted Revenue Funds	33,472	208,149	241,622
	-----	-----	-----
	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
Donations			
Restricted Revenue Funds	78,249	217,101	295,350
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BROXBOURNE CITIZENS ADVICE BUREAU

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2025

6. Costs of raising donations and legacies

	Unrestricted Funds £	Restricted Funds £	Total Funds 2025 £
Direct Cost	–	298,002	298,002
Costs of raising donations and legacies - Legacies	–	16,517	16,518
	–	314,519	314,520
	-----	-----	-----
	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
Direct Cost	269,919	–	269,919
Costs of raising donations and legacies - Legacies	–	–	–
	269,919	–	269,919
	-----	-----	-----

7. Net (expenditure)/income

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

	2025 £	2024 £
Depreciation of tangible fixed assets	2,271	2,617
	-----	-----

8. Independent examination fees

	2025 £	2024 £
Fees payable to the independent examiner for: Independent examination of the financial statements	3,849	–
	-----	-----

9. Staff costs

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

	2025 £	2024 £
Wages and salaries	275,244	222,031
Social security costs	4,619	–
	279,863	222,031
	-----	-----

The average head count of employees during the year was Nil (2024: 10).

No employee received employee benefits of more than £60,000 during the year (2024: Nil).

BROXBOURNE CITIZENS ADVICE BUREAU

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2025

10. Trustee remuneration and expenses

The trustees have determined to retain a minimum level of reserves to meet unexpected events (such as a significant loss of funding). The amount of reserves has been calculated as a proportion to cover restructure and redundancy costs and the remaining amount to maintain the service as a going concern while applying for replacement funding. The trustees consider that a level of between 4 and 6 months of operating costs, based on the average monthly expenditure in the 2024-25 accounts, should be held in reserve.

11. Tangible fixed assets

	Plant and machinery £
Cost	
At 1 April 2024 and 31 March 2025	47,092
Depreciation	
At 1 April 2024	42,395
Charge for the year	2,271
At 31 March 2025	44,666
Carrying amount	
At 31 March 2025	2,426
At 31 March 2024	4,697

12. Debtors

	2025 £	2024 £
Trade debtors	69,719	38,750
Prepayments and accrued income	59,875	–
Other debtors	8,275	960
	137,869	39,710

13. Creditors: amounts falling due within one year

	2025 £	2024 £
Trade creditors	–	2,691
Accruals and deferred income	30,154	30,536
Social security and other taxes	60,991	–
	91,145	33,227

BROXBOURNE CITIZENS ADVICE BUREAU

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2025

14. Creditors: amounts falling due after more than one year

	2025 £	2024 £
Other creditors	26,356	—

15. Deferred income

	2025 £	2024 £
Amount deferred in year	22,724	—

16. Analysis of charitable funds

Unrestricted funds

	At 1 April 2024 £	Income £	Expenditure £	At 31 March 2025 £
General funds	—	33,472	—	33,472
Unrestricted fund 7 - desc in a/cs	159,466	—	—	159,466
	159,466	33,472	—	192,938

	At 1 April 2023 £	Income £	Expenditure £	At 31 March 2024 £
General funds	—	78,249	(269,919)	(191,670)
Unrestricted fund 7 - desc in a/cs	135,968	—	—	135,968
	135,968	78,249	(269,919)	(55,702)

Restricted funds

	At 1 April 2024 £	Income £	Expenditure £	At 31 March 2025 £
Restricted Fund 1 - desc in a/cs	70,551	208,149	(314,519)	(35,819)

	At 1 April 2023 £	Income £	Expenditure £	At 31 March 2024 £
Restricted Fund 1 - desc in a/cs	68,618	217,101	—	285,719

BROXBOURNE CITIZENS ADVICE BUREAU

Company Limited by Guarantee

Management Information

Year ended 31 March 2025

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

BROXBOURNE CITIZENS ADVICE BUREAU

Company Limited by Guarantee

Detailed Statement of Financial Activities

Year ended 31 March 2025

	2025 £	2024 £
Income and endowments		
Donations and legacies		
Restricted Revenue Funds	241,622	295,350
	<hr/>	<hr/>
Total income	241,622	295,350
	<hr/>	<hr/>
Expenditure		
Costs of raising donations and legacies		
Wages and salaries	275,244	222,031
Employer's NIC	4,619	—
Rent	3,452	1,259
Rates and water	4,823	396
Light and heat	340	8
Repairs and maintenance	—	6,835
Insurance	1,861	1,391
Motor vehicle expenses	2,627	1,547
Vehicle leasing/hire	632	880
Other motor/travel costs	—	17,500
Legal and professional fees	6,501	5,636
Telephone	5,864	5,924
Other office costs	1,668	1,368
Depreciation	2,271	2,617
DetailedSOFAExpenditureOnRaisingDonationsType1H	604	1,466
DetailedSOFAExpenditureOnRaisingDonationsType2H	661	1,363
DetailedSOFAExpenditureOnRaisingDonationsType3H	—	196
DetailedSOFAExpenditureOnRaisingDonationsType5H	55	62
Trustees' expenses	—	38
Legal and Professional	3,218	35
Others	80	(633)
	<hr/>	<hr/>
	314,520	269,919
	<hr/>	<hr/>
Total expenditure	314,520	269,919
	<hr/>	<hr/>
Net (expenditure)/income	(72,898)	25,431
	<hr/>	<hr/>

BROXBOURNE CITIZENS ADVICE BUREAU

Company Limited by Guarantee

Notes to the Detailed Statement of Financial Activities

Year ended 31 March 2025

	2025 £	2024 £
Costs of raising donations and legacies		
Direct Cost		
Wages and salaries	273,229	222,031
Rent	3,452	1,259
Postage	421	396
Sundry expenses	340	8
Information and publications	—	6,835
Insurance	1,261	1,391
Miscellaneous	2,627	1,547
Stationery and printing	632	880
Disbursements	—	17,500
Payroll fees and charges	1,619	5,636
Telephone, fax and internet	5,864	5,924
Equipment and IT support	1,668	1,368
Depreciation	2,271	2,617
Training and welfare - staff	604	1,466
Travel and subsistence - staff	661	1,363
Volunteers' costs	—	196
Bank charges	55	62
Trustees' expenses	—	38
Legal and Professional	3,218	35
Others	80	(633)
	<u>298,002</u>	<u>269,919</u>
Costs of raising donations and legacies - Legacies		
Software & IT Costs	2,015	—
Accountancy & Audit fees	4,619	—
Volunteer - Expenses	4,402	—
Legacies - insurance	600	—
Reference materials, subscrptns	4,882	—
	<u>16,518</u>	<u>—</u>
Costs of raising donations and legacies	<u>314,520</u>	<u>269,919</u>