

CITIZENS ADVICE IN DORSET

England & Wales · Charity number 1130056

Details

Other names DORSET CITIZENS ADVICE PARTNERSHIP

Status Registered

Legal form Charitable company

Company number [06778548](#)

Registered 2009-06-09

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

Contact

Address 2 Mill Lane
Wareham
Dorset
BH20 4RA

Phone 01202857100

Email admin@eastdorsetcab.org.uk

Website www.citizensadvisedorset.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 England and Wales.

Activities: To promote, support and advance the Citizens Advice Bureau in Dorset for the benefit of all the people in Dorset

Classification

- **How:** Acts As An Umbrella Or Resource Body
- **What:** General Charitable Purposes, The Advancement Of Health Or Saving Of Lives, Disability, The Prevention Or Relief Of Poverty, Economic/community Development/employment
- **Who:** Children/young People, Elderly/old People, People With Disabilities, People Of A Particular Ethnic Or Racial Origin, The General Public/mankind

Geography

- Area of benefit: DORSET
- Dorset

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£995,819	£1,037,578	£41,998	0
2024-03-31	£919,162	£960,392	£83,757	0
2023-03-31	£797,748	£854,757	£124,987	0
2022-03-31	£0	£732,544	£181,996	0
2021-03-31	£640,106	£648,985	£71,966	0

Trustees

Name	Role	Appointed
Alan Breakwell		2020-01-20
James Stuart Smyllie		2025-02-11
Stephen Beare		2024-08-14
Stuart Dawson		2022-10-17

CITIZENS ADVICE IN DORSET

England & Wales - Charity number 1130056

Accounts

Citizens Advice in Dorset
(A Company Limited by Guarantee)

ACCOUNTS
FOR THE YEAR ENDED 31ST MARCH 2025

COMPANY NUMBER 6778548 (ENGLAND AND WALES)
REGISTERED CHARITY NUMBER 1130056

CITIZENS ADVICE IN DORSET

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TRUSTEE'S REPORT FOR THE YEAR ENDED 31st MARCH 2025

The Trustees present their Report and unaudited Financial Statements for the year ended 31 March 2025. The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

REFERENCE AND ADMINISTRATIVE INFORMATION

Charity name	Citizens' Advice in Dorset (CAiD)
Charity Number	1130056
Company Number	6778548
Registered Office	4 Cedar Park Cobham Road Ferndown Industrial Estate, BH21 7SF
Correspondence Address	Mill Lane Wareham Dorset. BH20 4RA
Independent Examiner	Ward Goodman Audit Services Ltd 4 Cedar Park Cobham Road Ferndown Industrial Estate, BH21 7SF
Bankers	CAF Bank Ltd 25, Kings Hill Avenue West Mailing, Kent, ME19 4JQ
Website	https://citizensadvisedorset.org.uk/

Directors and Trustees

The directors of the charitable company (the charity) are its trustees for the purpose of charity law and throughout the report are collectively referred to as the trustees.

The Trustees who served during the year and since the year end were as follows:

Alan Breakwell	East Dorset & Purbeck	Chair
David Gibson	Bridport & District	Vice Chair
Stephen Beare	Central Dorset	Appointed 14 th August 2024
Stuart Dawson	Central Dorset	Resigned 13 th August 2024
Adrian Goldsack	Central Dorset	Resigned 22 nd October 2024
Stephen Parker	East Dorset & Purbeck	Appointed 11 th February 2025
Jim Smyllie	Bridport & District	Appointed 14 th May 2024 –
Lavinia Sonnenberg	Bridport & District	Resigned 6 th February 2025

TRUSTEE'S REPORT FOR THE YEAR ENDED 31st MARCH 2025 continued

Chief Officers

Rovarn Wickremasinghe	Bridport & District
Daniel Cadisch	Central Dorset
Helen Goldsack	East Dorset & Purbeck

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing Document

Citizens' Advice in Dorset (CAiD), which was formerly Dorset Citizens' Advice Partnership (DorCAP), is a company limited by guarantee and governed by its memorandum and articles of association dated 22nd December 2008 as amended on the 25th November 2019 and the 28th September 2023.

The members of the company who are its directors undertake to contribute such amount as may be required (not exceeding £1) to the company's assets if it should be wound up, for payment of the company's debts and liabilities.

Organisation

The consortium was established to strengthen and develop the Citizens Advice offices in Dorset and over the years' significant change has occurred through changes in local government boundaries along with the creation of two unitary authorities covering Dorset. In addition, local offices have merged and CAiD now has responsibility for the local offices covered by the Dorset Council area and the current members are Bridport & District, Central Dorset, East Dorset and Purbeck.

The members are each responsible for appointing two Trustees to the board. The trustee board may appoint trustees from the 3 LCA's to provide specific advice as set out in the articles of association. New trustees undergo induction training and mentoring from existing trustees.

Citizens' Advice in Dorset (CAiD) is governed by its Board of Directors (who are also the trustees) which is responsible for setting the strategic direction of the organisation and its policies. The Board carries ultimate responsibility for the conduct of the charity in ensuring it meets its legal and contractual obligations. The Board meets quarterly with formal agenda and minutes recorded. The board can establish task and finish groups to deal with particular topics.

Until April 2020 the service was managed on behalf of the Trustees by the Manager through a formal scheme of delegation. Since May 2020 the work of the Manager and the administration of CAiD has been allocated over the local offices and the Board has been supported and advised by the Chief Officers and National Citizen's Advice. CAiD are Associate Members of National Citizen's Advice (NCA).

TRUSTEE'S REPORT FOR THE YEAR ENDED 31st MARCH 2025 continued

Objectives and Activities for the Public Benefit

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 England and Wales.

To achieve its objects, the charity promotes the efficiency and effectiveness of Citizens Advice in the Dorset Council area.

The trustees confirm that they have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing the charity's aims and objectives and planning future activities.

Principal Activities Achievements and Performance

CAiD has established itself as an agent to secure funding which is channelled to support the work of its members and to develop services. CAiD also has a key role in leading and supporting the wider advice sector.

On becoming a Unitary Authority, Dorset Council reviewed the historic pattern and method of annual grant payments previously provided by the District Councils and Dorset Council and consolidated this funding into a new Dorset Advice Contract. This was a three-year contract (with a 2-year extension option) and following a competitive bidding process CAiD was awarded the contract. The contract commenced on 1 October 2021 with CAiD responsible for monitoring the delivery of the contract, allocating the contract funds between local offices and regular review meetings with Dorset Council. CAiD were awarded the two-year extension on the contract which now runs to September 2026.

CAiD continued to have an involvement in a number of successful projects which continued from previous years as well as new projects supporting Dorset Council to achieve its objectives. Details can be found in the notes to the accounts.

The revised management arrangements have been operating for the last three years with the work of CAiD being shared by the local offices. This continues to work extremely well. It has meant additional time being spent by the LCA's on CAiD management and to reflect these enhanced working arrangements and minimise duplication the CAiD Board review on an annual basis the financial contribution made to each LCA for the time spent by their officers on supporting the CAiD Board. This covers monitoring the Dorset Council contract, Annual Leadership Assessment, the Advice Dorset Partnership, Governance, Finance, and Liaison with Dorset Council. In addition, there is a contribution from the Board to Bridport for operating SPOC (Single Point of Contact) and from the 1st April 2025 resources have been made available to support Research & Campaigns and Data Collection.

The revised governance arrangements which were introduced from the Autumn of 2023 have reduced duplication, streamlined the operation and provided for more efficient use of both officers and Trustees time whilst ensuring that the CAiD Board contains a balance of skills to meet its objectives. All business is carried out at the quarterly Board meetings and there are no sub committees, and this new process has proved to be very efficient.

TRUSTEE'S REPORT FOR THE YEAR ENDED 31st MARCH 2025 continued

During the course of the year the Treasurer resigned and under the articles the Board are required to appoint a Treasurer from one of the Trustees. CAiD are very fortunate that two of the Board have financial experience and the Chair has carried out the role with the position being reviewed at each board meeting. It is working well, and enhanced procedures have been introduced to deal with payments involving all 3 LCA.s.

It has been another successful year with our involvement with Dorset Council and the role CAiD has played with other agencies meeting the challenges post pandemic and through the cost-of-living crisis.

The Central Dorset Chief Officer has attended regular weekly meetings with Dorset Council officers and other Voluntary and Statutory sector organisations which has enabled us to assist and support Dorset Council achieving its objectives. Dorset Council has provided additional funds to CAiD to help deliver support to those in most need and the 3 LCA's have risen to this challenge meeting the objectives set by Dorset Council. The notes to the accounts detail the activities CAiD have been involved in.

The monitoring of the Dorset Council Advice Contract is an important part of CAiD's work through the 3 LCA's. Reports are provided quarterly with half yearly meetings with Dorset Council officers. The feedback from the Council continues to be excellent which reflects on the incredible work everyone involved with CA is doing to help the communities we serve. CAiD were asked to provide the cost implications of the changes to Employers NI contributions from April 2025. This was a significant increase in costs for the 3 LCA's especially as the Advice contract is a fixed price for the 5 years. The good news is that Dorset Council have recognised the impact, and a 2% uplift has been agreed.

The annual leadership assessment from National Citizen's Advice (CAiD is an associate member of NCA) has again been a success story. This year the assessment has changed, and a new more streamlined scheme was introduced and CAiD had to complete Part A – Compliance whilst Part B running the Consortium was optional. The CAiD Board agreed not to complete Part B and would review on an annual basis. However, there was still a significant amount of work involved, and the designated Chief Officer brought it all together and CAiD met all the requirements in the areas they were assessed. Another excellent result.

CAiD has continued to support the LCA's in their work and to ensure that Dorset Citizens Advice speaks with one voice.

The Trustees express they're thanks to the Chief Officers and their volunteers and staff for all their hard work in ensuring that Citizen's Advice has remained key to the future of advice services.

Financial Review and Reserves

The Trustees continue to monitor the budget on a quarterly basis. Income from grants and bank interest rose from £919,162 in 2023/24 to £995,819 an increase of £76,657. In the same period Expenditure has increased from £960,392 to £1,037,578 an increase of £77,186. This gives an overall deficit of £41,759 this year, compared with a deficit of £41,230 in 2023/24.

TRUSTEE'S REPORT FOR THE YEAR ENDED 31st MARCH 2025 continued

The main reasons that income has increased are the grants from Dorset Council for the cost of living, Ukrainian Refugee Support, Library Income Max, offset by Housing Income Maximisation (the income for 2024/25 was received in the previous financial year coupled with the scheme finishing at the end of September and the balance of the grant being repaid to Dorset Council). In addition, in 2023/24 a grant was received for housing support which was not repeated in this financial year.

On expenditure a similar picture with the increased income referred to above being paid to the 3 LCA's for carrying out the work coupled with the review of LCA support to CAiD being reduced enabling more of the Advice Contract income being allocated direct to the 3 LCA's on the funding formula. Also, there was not a repeat of the use of Reserves for meeting Income Generation and Armed Forces Support.

It is very pleasing that CAiD has continued to secure grant funding on behalf of the member LCA's, and this funding has now been approved for the 2025/26 financial year following detailed negotiations with Dorset Council in difficult financial times.

The small deficit after considering the use of Restricted Reserves has been met by the General Reserve. The trustees' policy is to ensure that free monies (reserves) are available in each financial year to meet any foreseeable contingency. The CAiD spend is now concentrated into grant reimbursements and service fees to the member bureaux. This has reduced the direct financial risk that CAiD is exposed to. The trustees have three designated reserves covering the costs of Closure, Development and Communications and together with the General Reserve leave CAiD in a sound position as they move forward.

CAiD holds a small, restricted reserve for training costs. It is planned to allocate this fund balance in 2025/26 to support delivery of staff training by the three local bureaux.

Plans for Future Periods

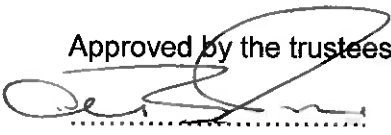
There are challenges facing CAiD. Firstly, the Dorset Council contract is a fixed price contract which runs until the end of September 2026 and means all increased costs over the time of the contract have to be met by the LCA's either through generating more income or reducing costs. This has been eased slightly by the 2% uplift from the 1st April 2025 but reducing costs is vital as is closer working between the 3 LCA's to minimise duplication and provide a more efficient business model. This is work which is an integral part of the CAiD business planning process.

There is a changing political environment. Our major funder, Dorset Council, changed political control at the last election and over the last year CAiD has worked closely with the new administration to ensure that the current level of partnership working that supports the delivery of our advice services is maintained and developed which is vital as the existing contract runs out in just over a year. The change in the national government will impact as regionalism comes to the top of the agenda and the need for CA's to work much more across county boundaries to potentially maximise income streams.

TRUSTEE'S REPORT FOR THE YEAR ENDED 31st MARCH 2025 continued

CAiD and the LCAs will need to consider AI and how that can help shape the advice service as CAiD reviews how the Advice contract will look from October 2026. There will be a need to trial some of the new AI initiatives to leave CAiD in the best position through the 3 LCA's to provide the advice contract well into the future.

Approved by the trustees on 12th August 2025



Alan Breakwell (Chair of Trustees)

Independent Examiner's Report to the Trustees of Citizens Advice in Dorset

I report to the charity trustees on my examination of the accounts of Citizens Advice in Dorset for the year ended 31 March 2025

Responsibilities and basis of report

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

I report in respect of my examination of the charity's accounts carried out under Section 145 of the Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under Section 145(5)(b) of the 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 material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

- 1 accounting records were not kept in respect of the charity as required by Section 130 of the Act; or
- 2 the accounts do not accord with those records; or
- 3 the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination.

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


I M Rodd BSc FCA FCCA

Ward Goodman Audit Services Ltd
4 Cedar Park
Cobham Road
Ferndown Industrial Estate
Wimborne
Dorset BH21 7SF

Date *8th September 2025*

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

INCOMING RESOURCES		Unrestricted Funds	Restricted Funds	Total Funds	
	Note	2024/25	2024/25	2024/25	2023/24
		£	£	£	£
Incoming Resources from					
Charitable Activities	3	-	995,672	995,672	919,012
Investment Income	3	147	-	147	150
Total incoming resources		147	995,672	995,819	919,162
 RESOURCES EXPENDED					
Charitable activities					
Expenditure	4	-	1,037,578	1,037,578	960,392
Total expenditure		-	1,037,578	1,037,578	960,392
Net incoming resources before transfers		147	(41,906)	(41,759)	(41,230)
Gross transfer between funds	8	(173)	173	-	-
Net movement in funds for the year		(26)	(41,733)	(41,759)	(41,230)
 Reconciliation of funds					
Total funds brought forward		40,876	42,881	83,757	124,987
Total funds carried forward		40,850	1,148	41,998	83,757

BALANCE SHEET FOR COMPANY NUMBER 6778548
AS AT 31ST MARCH 2025

	Note	2024/25 £	2023/24 £
CURRENT ASSETS			
Debtors	6	159,114	144,096
Cash at Bank and in Hand		42,093	84,761
		201,207	228,857
CREDITORS			
Amounts falling due within one year	7	159,209	145,100
NET CURRENT ASSETS		41,998	83,757
FUNDS OF THE CHARITY			
Unrestricted Reserves		17,466	17,492
Designated Reserves		23,384	23,384
Restricted Reserves		1,148	42,881
TOTAL		41,998	83,757

The notes on pages 11 to 17 form part of these financial statements.

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

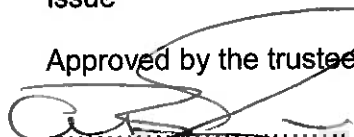
The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2025 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibility for:

- ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- 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.

The financial statements were approved by the Board of Trustees and authorised for issue

Approved by the trustees on 12th August 2025



Alan Breakwell (Chair of Trustees)

CITIZENS ADVICE IN DORSET
(A Company Limited by Guarantee)

Statement of Cash flow

For year ended 31st March 2025

	2024/25	2023/24
	£	£
Cash used in operating activities		
Net Cash Income/Expenditure	(41,759)	(41,230)
Decrease/Increase in Debtors	(15,018)	(44,447)
Increase/Decrease in Creditors	14,109	52,043
Increase/Decrease in Cash during the year	(42,668)	(33,634)
Cash and cash equivalents at the 1 st April 2024	84,761	118,395
Cash and cash equivalents at the 31st March 2025	42,093	84,761

All the cash flows are derived from continuing operations during the above two periods.

The notes on pages 11 to 17 form part of these financial statements.

NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31ST MARCH 2025

1 Accounting policies

Accounting basis

Citizens' Advice in Dorset is a private charitable company limited by guarantee and incorporated in England and Wales. 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. The address of the registered office is given in the charity information on page 1 of these financial statements.

The charity constitutes a public benefit entity as defined by FRS 102. The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014 (as updated through Update Bulletin 1 published on 2 February 2016), the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102), the Charities Act 2011, the Companies Act 2006 and UK Generally Accepted Practice as it applies from 1 January 2015.

The accounts are prepared on a going concern basis under the historical cost convention. The accounts are presented in sterling which is the functional currency of the charity and rounded to the nearest £.

The significant accounting policies applied in the preparation of these accounts are set out below. These policies have been consistently applied to all years presented unless otherwise stated.

b) Income

All income is recognised when the charity has entitlement to the income, there is sufficient certainty of receipt and so it is probable that the income will be received, and the amount receivable can be measured reliably. No expenditure is netted off against income. Grants (including government grants) are recognised in full in the statement of financial activities in the year in which the grant is receivable. Other income, including donations, gifts and covenants and bank interest is included when it is received.

c) Debtors

Trade debtors are recognised at the settlement amount due after any trade discount offered.

d) Expenditure

Expenditure is recognised on an accruals basis as soon as there is a legal or constructive obligation committing the charity to the expenditure, it is probable that settlement will be required, and the amount of the obligation can be measured reliably. Expenditure includes any VAT which cannot be fully recovered.

NOTES TO THE ACCOUNTS (CONTINUED)
FOR THE YEAR ENDED 31ST MARCH 2025

e) Creditors

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discount due.

f) Funds

The charity's funds comprise of unrestricted income funds which can be used in furtherance of the charitable objects at the trustees' discretion and restricted income funds which can only be used for particular restricted projects or purposes within the objects of the charity. Restrictions arise when specified by the funder or when funds are raised for particular restricted projects or purposes. Expenditure which meets the restricted criteria is charged to that fund, together with a fair allocation of support and administrative costs.

h) Cash at Bank and in hand

Cash at Bank and in hand includes all funds on deposit with the bank.

2. Preparation of Accounts:

The accounts have been prepared on a "Going Concern" basis. In the event of any major reduction in our grant income, such as failure to deliver successfully the Dorset Council Advice contract, that basis might not be appropriate and a liability for legacy costs would be required in the accounts. This risk is covered by the designated closure reserve.

NOTES TO THE ACCOUNTS (CONTINUED)
FOR THE YEAR ENDED 31ST MARCH 2025

3. Incoming resources in furtherance of the charity's objectives

	Unrestricted Funds 2024/25 £	Restricted Funds 2024/25 £	Total Funds 2024/25 £	Total Funds 2023/24 £
Contracts and Grants				
Dorset Council (DC) - Advice Contract	-	564,650	564,650	564,650
DC - Refugee Resettlement Project	-	29,942	29,942	29,942
DC - Library Income Maximisation	-	47,024	47,024	38,430
DC - Housing Income Maximisation	-	(20,867)	(20,867)	83,451
DC – Housing Support	-	-	-	29,880
DC - Ukraine Refugee Support	-	80,651	80,651	53,767
DC - Cost of Living Support	-	254,489	254,489	80,000
DC - Rough Sleeper Initiative	-	39,783	39,783	38,892
Investment Income	147	-	147	150
Total Incoming Resources	147	995,672	995,819	919,162

4. Expenditure in furtherance of the charity's objectives

	Unrestricted Funds 2024/25 £	Restricted Funds 2024/25 £	Total Funds 2024/25 £	Total Funds 2023/24 £
Payment to LCA's				
Dorset Council (DC) - Advice Contract	-	513,299	513,299	499,122
DC - Refugee Resettlement Project	-	29,942	29,942	29,942
DC - Library Income Maximisation	-	47,024	47,024	48,138
DC - Housing Income Maximisation	-	20,867	20,867	41,718
DC – Housing Support	-	-	-	29,880
DC - Ukraine Refugee Support	-	80,651	80,651	76,948
DC - Cost of Living Support	-	254,489	254,489	117,380
DC - Rough Sleeper Initiative	-	39,783	39,783	38,892
Dorset Armed Service Personnel	-	-	-	4,940
Total	-	986,055	986,055	886,960
Payment to LCA's for Operational/Strategic Support				
Bridport and District	-	16,435	16,435	16,435
Central Dorset	-	17,861	17,861	30,710
East Dorset & Purbeck	-	13,397	13,397	14,114
Total	-	47,693	47,693	61,259

CITIZENS ADVICE IN DORSET
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Other Expenditure				
Income Generation	-	-	-	7,334
Insurance	-	362	362	343
Website	-	1,142	1,142	2,343
Subscriptions	-	176	176	131
Miscellaneous	--	361	361	364
Total	-	2,041	2,041	10,515
Governance				
Independent Examiner's Fee	-	1,530	1,530	1,470
Other Fees	-	259	259	188
Total	-	1,789	1,789	1,658
Total of Expenditure	-	1,037,578	1,037,578	960,392

5. Trustee Expenses

There were no trustee remuneration or other benefits for the year ended 31st March 2025 or for the period ended 31st March 2024. No Trustee received expenses for the year ended 31st March 2025.

6. Debtors

	2024/25	2023/24
	£	£
Other Debtors	158,594	143,490
Payments in Advance	520	606
Total	159,114	144,096

7. Creditors

	2024/25	2023/24
	£	£
Trade Creditors	157,679	143,630
Other Creditors	1,530	1,470
Total	159,209	145,100

NOTES TO THE ACCOUNTS (CONTINUED)
FOR THE YEAR ENDED 31ST MARCH 2025

8. Reserves

	General Reserve	Designated Reserves	Restricted Reserves	Total
	£	£	£	£
B/F 1 st April 2024	17,492	23,384	42,881	83,757
Net outgoings/incoming resources	147	-	(41,906)	(41,759)
Transfer between funds	(173)	-	173	
C/f 31 st March 2025	17,466	23,384	1,148	41,998

8.1 General Reserve

This reserve represents the working capital for the day to day running of the charity's normal activities.

8.2 Designated Reserves

	1 st April 2024	Expenditure	Income	31 st March 2025
	£	£	£	£
Closure Reserve	2,500	-	-	2,500
Development Reserve	12,884	-	-	12,884
Communication & Contract Renewal Reserve	8,000	-	-	8,000
Total	23,384	-	-	23,384

Closure Reserve

To meet potential costs that may arise following the closure and winding up of the company.

Development Reserve

To support additional costs arising from the development of advice services within the Dorset Council area.

Communication & Contract Renewal Reserve

To meet potential costs that may arise in the lead up to the renewal of the Dorset Advice contract

CITIZENS ADVICE IN DORSET
(A Company Limited by Guarantee)

NOTES TO THE ACCOUNTS (CONTINUED)
FOR THE YEAR ENDED 31ST MARCH 2025

9.3 Restricted Reserves

	1 st April 2024	Expenditure	Income	Transfer	31 st March 2025
	£	£	£	£	£
Dorset Council (DC) Advice Contract	-	(564,823)	564,650	173	-
DC – Refugee Resettlement Programme	-	(29,942)	29,942		-
DC – Library Income Maximisation	-	(47,024)	47,024		-
DC – Ukrainian Refuge Support	-	(80,651)	80,651		-
DC – Cost of Living Support	-	(254,489)	254,489		-
DC – Rough Sleepers Contract	-	(39,783)	39,783		-
DC – Housing Income Maximisation	41,733	(20,866)	(20,867)		-
Bureau Training	1,148	-	-		1,148
Total	42,881	(1,037,578)	995,672	173	1,148

CAiD has a number of Restricted Reserves which are detailed below:

Dorset Advice Contract: CAiD successfully bid for the Dorset Advice Contract. This contract replaces the previous unrestricted grant support and is being provided by a five-year fixed term contract running to September 2026. The contract funding is allocated to the delivery bureaux through an agreed funding formula based on population and deprivation weightings.

Dorset Council - Refugee Resettlement Programme (previously Syrian Refugee Programme): Dorset Council provided a 1-year grant to employ 2 part time advisers to provide advice and support to Syrian families who had been re-settled in Dorset under the Home Office Syrian Vulnerable Persons Resettlement Scheme. The project started in January 2019, and the advisers were based in a Local Citizens Advice office. The project was extended until the 31st March 2025 and the remit of the project support extended to meet the needs of other refugee groups.

Dorset Council – Library Income Maximisation – the project funding runs to the 31st March 2025 and is managed by CA in East Dorset & Purbeck with the funds received in 2024/25 being fully allocated to the Bureaux delivering the service.

Dorset Council - Ukrainian Refugee Support: This project has been extended until March 2025. The funding enables dedicated support, advice, information and guidance for Ukrainian Refugees and their hosts in the Dorset Council area including a Dorset wide Employment advice service. This project is managed by CA Central Dorset and the grant received for 2024/25 has been fully applied in the year.

NOTES TO THE ACCOUNTS (CONTINUED)
FOR THE YEAR ENDED 31ST MARCH 2025

Dorset Council - Cost of Living Support: This project funding has been extended to July 2025. It supports the employment of specialist welfare benefits and energy caseworkers. These additional resources will target those who are most vulnerable and identify extra income whether through unclaimed benefits, energy grants or other local assistance. The grant income received was fully applied in the year.

Dorset Council - Rough Sleeper Contract: This contract runs from October 2022 to March 2025 to deliver sustainable outcomes for rough sleepers and to reduce and ultimately eliminate rough sleeping by 2025. This contract is delivered by CA Central Dorset and the grant income received for 2024/25 has been fully applied in the year.

Dorset Council - Housing Income Maximisation: This project had been extended to March 2025. It supports the employment of a specialist housing advice worker. This contract is delivered by CA East Dorset & Purbeck and the project ended at the 30th September 2024. The grant for 2024/25 of £41,733 was received before the 31 March 2024 and carried forward as a restricted reserve for application in 2024/25. The £41,733 was paid to CA East Dorset & Purbeck who repaid £20,866.50 when the project ended.

Bureau Training: CAiD will be using the balance on this fund of £1,148 to support training through the Active Dorset Partnership in 2025/26.

9.4 Transfer of Funds

Transfer from General Fund: The cost of CAiD operational spending in 2024/25 was greater than the amount of income retained by the bureau from the Dorset Advice Contract. A transfer of £173 has been made from the General Reserve to meet the shortfall of funding on the restricted reserve.

10 Related Party Transactions and control

Citizens Advice in Dorset is constituted as a charitable company limited by guarantee and having no share capital. As such, there are no members with shareholdings in control of the company: control is vested in the Trustees as a body. There were no related party transactions during the year.

CITIZENS ADVICE IN DORSET

England & Wales - Charity number 1130056

Accounts

Citizens Advice in Dorset
(A Company Limited by Guarantee)

ACCOUNTS
FOR THE YEAR ENDED 31ST MARCH 2024

COMPANY NUMBER 6778548 (ENGLAND AND WALES)
REGISTERED CHARITY NUMBER 1130056

CITIZENS ADVICE IN DORSET
(A Company Limited by Guarantee)

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TRUSTEE'S REPORT FOR THE YEAR ENDED 31st MARCH 2024

The Trustees present their Report and unaudited Financial Statements for the year ended 31 March 2024. The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

REFERENCE AND ADMINISTRATIVE INFORMATION

Charity name	Citizens' Advice in Dorset (CAiD)
Charity Registration Number	1130056
Company Registration Number	6778548
Registered office	4 Cedar Park Cobham Road Femdown Industrial Estate, BH21 7SF
Correspondence Address	Mill Lane Wareham Dorset. BH20 4RA
Independent Examiner	Ward Goodman Audit ServicesLtd 4 Cedar Park Cobham Road Femdown Industrial Estate, BH21 7SF
Bankers	CAF Bank Ltd 25, Kings Hill Avenue West Malling, Kent, ME19 4JQ
Website	https://citizensadvisedorset.org.uk/

Trustees

The directors of the charitable company (the charity) are its Trustees for the purpose of charity law and throughout the report are collectively referred to as the Trustees.

Alan Breakwell	Chairman - East Dorset & Purbeck	Appointed Chair 17/9/2020
Stephen Parker	Treasurer - East Dorset & Purbeck	Appointed Treasurer 1/4/2021
Michelle Fuller	East Dorset & Purbeck	Appointed 29/11/2022, Resigned 15/8/2023
Stephen Beare	Central Dorset	Appointed 20/1/2020, Resigned 15/8/2023
Adrian Goldsack	Vice Chairman - Central Dorset	Appointed 17/5/2022
Carole Chedgy	East Dorset & Purbeck	Appointed 13/5/2022, Resigned 15/8/2023
David Gibson	Bridport	Appointed 1/6/2022
Stuart Dawson	Central Dorset	Appointed 17/10/2022
Lester Parrott	Bridport	Appointed 15/08/2023, Resigned 24/10/2023
Lavinia Sonnenberg	Bridport	Appointed 14/05/2024

Chief Officers

Rovam Wickremasinghe	Bridport & District
Daniel Cadisch	Central Dorset
Helen Goldsack	East Dorset & Purbeck

**CITIZENS ADVICE IN DORSET
(A Company Limited by Guarantee)**

TRUSTEE'S REPORT FOR THE YEAR ENDED 31st MARCH 2024

STRUCTURE, GOVERNANCE AND MANAGEMENT

Citizens' Advice in Dorset (CAiD), formerly Dorset Citizens' Advice Partnership (DorCAP), is the consortium established in January 2009 to strengthen and develop the Citizens Advice offices in Dorset. The charity is a company limited by guarantee and governed by its memorandum and articles of association.

The current members are Bridport & District, Central Dorset, East Dorset and Purbeck. The members are each responsible for appointing two Trustees to the board. The trustee board may appoint trustees from the 3 LCA's to provide specific advice as set out in the articles of association. New trustees undergo induction training and mentoring from existing trustees.

The members of the company who are its directors undertake to contribute such amount as may be required (not exceeding £1) to the company's assets if it should be wound up, for payment of the company's debts and liabilities.

Organisation

Citizens' Advice in Dorset (CAiD) is governed by its Board of Directors (who are also the trustees) which is responsible for setting the strategic direction of the organisation and its policies. The Board carries ultimate responsibility for the conduct of the charity in ensuring it meets its legal and contractual obligations. The Board meets quarterly with formal agenda and minutes recorded. The board can establish task and finish groups to deal with particular topics.

Until April 2020 the service was managed on behalf of the Trustees by the Manager through a formal scheme of delegation. Since May 2020 the work of the Manager and the administration of CAiD has been allocated over the local offices and the Board has been supported and advised by the Chief Officers and National Citizen's Advice.

CAiD are associate members of National Citizen's Advice (NCA).

Objectives and Activities for the Public Benefit

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 England and Wales.

To achieve its objects the charity promotes the efficiency and effectiveness of Citizens Advice in the Dorset Council area.

The trustees confirm that they have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing the charity's aims and objectives and planning future activities.

Principal Activities Achievements and Performance

Since 2013, CAiD has established itself as an agent to secure funding which is channelled to support the work of its members and to develop services. CAiD also has a key role in leading and supporting the wider advice sector.

Dorset Council reviewed the historic pattern and method of annual grant payments previously provided by the District Councils and Dorset Council and consolidated this funding into a new Dorset Advice Contract. This was a three year contract (with a 2 year extension option) and following a competitive bidding process CAiD was awarded the contract. The contract commenced on 1 October 2021 with CAiD responsible for monitoring the delivery of the contract, allocating the contract funds between local offices and regular review meetings with Dorset Council. CAiD have been awarded the two year extension on the contract which now runs to September 2026.

CAiD continued to have an involvement in a number of successful projects which continued from previous years as well as new projects supporting Dorset Council to achieve its objectives. Details can be found in the notes to the accounts.

The revised management arrangements have been operating for the last three years with the work of CAiD being shared by the local offices. This continues to work extremely well. It has meant a lot of time being spent by the LCA's on CAiD management and to reflect these enhanced working arrangements and minimise duplication the CAiD Board have reviewed again the financial contribution made to each LCA for the time spent by their officers on supporting the CAiD Board, monitoring the Dorset Council contract, Bid writing and Annual Leadership Assessment. The revised contributions will operate from the 1st April 2024 and are in addition to the existing Board support for the Advice Dorset Partnership, governance, finance, liaison with Dorset Council. The CAiD Board undertakes regular reviews of this funding to ensure that it accurately reflects the value of the LCA support and CAiD priorities.

CITIZENS ADVICE IN DORSET
(A Company Limited by Guarantee)

One of the key decisions taken during the course of the year was to approve revised governance arrangements which reduced duplication, streamlined the operation and provided for more efficient use of both officers and Trustees time whilst ensuring that the CAiD Board contained a balance of skills to meet its objectives. All business is carried out at the quarterly Board meetings and there are no sub committees and this new process which came in in Autumn 2023 has proved to be very efficient. The Articles of Association were updated to reflect the revised way of operating.

Under the new Articles the Board has the opportunity to utilise the specialist skills of Trustees from one or any of the 3 LCA's who will attend Board meetings to provide advice. When reviewing income generation across the Dorset Council area a Trustee from Central led the review and reported back to the Board on the way forward which was for each LCA to lead with income generation within their own area. Using these specialist skills worked well and will be a blueprint for the future.

We have been very successful with our involvement with Dorset Council and the role CAiD has played with other agencies meeting the challenges post pandemic and through the cost of living crisis. The Central Dorset Chief Officer has attended regular weekly meetings with Dorset Council officers and other Voluntary and Statutory sector organisations which has enabled us to assist and support Dorset Council achieving its objectives. Dorset Council has provided additional funds to CAiD to help deliver support to those in most need and the 3 LCA's have risen to this challenge meeting the objectives set by Dorset Council. The notes to the accounts detail the activities CAiD have been involved in.

The monitoring of the Dorset Council Advice Contract is an important part of CAiD's work through the 3 LCA's. Reports are provided quarterly with half yearly meetings with Dorset Council officers. The feedback from the Council has been excellent which reflects on the incredible work everyone involved with CAB is doing to help the communities we serve.

The annual leadership assessment from National Citizen's Advice (CAiD is an associate member of NCA) has again been a success story. There was a significant amount of work involved and the designated Chief Officer brought it all together and CAiD has received an excellent score in all areas. This year the Performance Manager at NCA sent an e-mail following a meeting she had had with our performance assessor who in her words had been blown away by our organisation and its approach to compliance and assurance. As the Performance manager commented it is not easy to prioritise the activities covered by the LSA the fact that you've managed it so comprehensively is seriously impressive. We don't underestimate how much work it takes - thank you.

CAiD has continued to support the LCA's in their work and to ensure that Dorset Citizens Advice speaks with one voice.

The Trustees express their thanks to the Chief Officers and their volunteers and staff for all their hard work during the pandemic and ensuring that Citizen's Advice has remained key to the future of advice services.

Financial review and reserves

Income from grants and donations increased from £797,748 in 2022/23 to £919,012. Expenditure has increased from £854,757 in 2022/23 to £960,392. This gives an overall deficit of £41,230 this year, compared with a deficit of £57,009 in 2022/23.

The 2023/24 accounts reflect the continuing development of CAiD. CAiD does not employ any direct staff and delivery of CAiD work continues to be undertaken by member bureaux, either on a fee basis for specific operational work or as the delivery lead for specific projects.

CAiD has continued to secure grant funding on behalf of the member bureaux. New grant income was achieved in 2023/24 for specific projects awarded by Dorset Council for the Housing Income Maximisation project and support for work on Advocacy, Ukraine Refugee, Cost of Living and Rough Sleepers. These grants have been allocated to a lead bureau. The receipt of part of the Housing Income Maximisation funding has been in advance of the spending planned for 2024/25 and this unallocated income of £41,733 has been carried forward into 2024/25 through a restricted reserve.

Funding for specific grants of £60,561 has been carried forward from 2022/23 and these funds have been applied as disbursements in 2023/24. In addition two restricted reserves for Income Maximisation and Armed Forces support have been allocated to the delivery bureaux to help fund advice services. If these reserve adjustments are removed from the accounts the underlying position of CAiD shows an operational deficit of £7,755.

The operational deficit has been funded by the application of resources from the unrestricted reserve.

**CITIZENS ADVICE IN DORSET
(A Company Limited by Guarantee)**

The trustees' policy is to ensure that free monies (reserves) are available in each financial year to meet any foreseeable contingency. The CAiD spend is now concentrated into grant reimbursements and service fees to the member bureaux. This has reduced the direct financial risk that CAiD is exposed to. The trustees have agreed to transfer £8,000 from the General Reserve into a new restricted reserve to meet the potential costs of communication and the renewal of the Dorset Advice Contract.

CAiD holds a small restricted reserve for training costs. It is planned to allocate this fund balance in 2024/25 to support delivery of staff training by the three local bureaux.

Plans for Future Periods

There are a number of challenges facing CAiD. Firstly, the Dorset Council contract is a fixed price contract which means all increased costs over the time of the contract have to be met by the LCA's either through generating more income or reducing costs. CAiD is trying to help with this pressure by actively seeking additional sources of funding. In addition, in order to reduce costs, closer working between the 3 LCA's will be necessary to minimise duplication and provide a more efficient business model. This work is an integral part of the CAiD business planning process.

The Dorset Council Advice Contract was awarded on the basis of a three year contract with the Council retaining the option for a further extension of two years. The Council has agreed this extension and the contract will now run until October 2026.

The bureau will have to address a changing political environment. Our major funder, Dorset Council, has recently held elections and this has resulted in a change in political control. The bureau will need to work closely with the new administration to ensure that the current level of partnership working that supports the delivery of our advice services is maintained and developed.

Secondly the cost-of-living crisis is having a major impact on our clients which has led to a significant increase in activity in the LCA's. CAiD is working closely with Dorset Council and additional funds have been made available by the local authority to help deliver the Council objectives. However, these specific grant funds are time limited and dependent on the funding available to Dorset Council whilst the impact of the cost of living crisis shows little sign of moderation .

This report has been prepared in accordance with the small companies regime under the Companies Act 2006

Approved by the trustees on

.....
Alan Breakwell (Chair of Trustees)

**Independent Examiner's Report to the
Trustees of Citizens Advice in Dorset**

Independent examiner's report to the trustees of Citizens Advice in Dorset

I report to the charity trustees on my examination of the accounts of Citizens Advice in Dorset for the year ended 31 March 2024.

Responsibilities and basis of report

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

I report in respect of my examination of the charity's accounts carried out under Section 145 of the Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under Section 145(5)(b) of the 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 material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

- 1 accounting records were not kept in respect of the charity as required by Section 130 of the Act; or
- 2 the accounts do not accord with those records; or
- 3 the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination.

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

I M Rodd BSc FCA FCCA

Ward Goodman Audit Services Ltd

4 Cedar Park
Cobham Road
Ferndown Industrial Estate
Wimborne
Dorset
BH21 7SF

Date

**CITIZENS ADVICE IN DORSET
(A Company Limited by Guarantee)**

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

	<u>Notes</u>	<u>Unrestricted Funds</u> £	<u>Designated Funds</u> £	<u>Restricted Funds</u> £	<u>Total 31.03.24</u> £	<u>Total 31.03.23</u> £
Incoming Resources:						
from generated funds						
Charitable activities	3	150	0	919,012	919,162	797,748
Total Incoming Resources		<u>150</u>	<u>0</u>	<u>919,012</u>	<u>919,162</u>	<u>797,748</u>
Resources Expended:						
Direct Charitable Expenditure						
Charitable activities	4	0	0	958,862	958,862	853,305
Governance costs	5	0	0	1,530	1,530	1,452
Total Resources Expended		<u>0</u>	<u>0</u>	<u>960,392</u>	<u>960,392</u>	<u>854,757</u>
Net (outgoing)/incoming resources before transfers		150	0	(41,380)	(41,230)	(57,009)
Transfers between funds	9.2	(15,904)	8,000	7,904	0	0
Net Income/(deficit) for the year		<u>(15,754)</u>	<u>8,000</u>	<u>(33,476)</u>	<u>(41,230)</u>	<u>(57,009)</u>
Reconciliation						
Balances brought forward		33,246	15,384	76,357	124,987	181,996
Balances carried forward	9	<u>17,492</u>	<u>23,384</u>	<u>42,881</u>	<u>83,757</u>	<u>124,987</u>

The notes on pages 9 to 13 form part of these financial statements

**CITIZENS ADVICE IN DORSET
(A Company Limited by Guarantee)**

COMPANY NUMBER 6778548 (ENGLAND AND WALES)
REGISTERED CHARITY NUMBER 1130056

BALANCE SHEET
AS AT 31ST MARCH 2024

	<u>Notes</u>	<u>31.03.24</u>	<u>31.03.23</u>
		<u>£</u>	<u>£</u>
Current Assets			
Debtors and prepayments	7	144,096	99,649
Cash at bank and in hand		84,761	118,395
		228,857	218,044
Current Liabilities			
Creditors: amounts falling due within one year	8	(145,100)	(93,057)
Total assets less current liabilities		83,757	124,987
Funds of the Charity			
Unrestricted reserves	9	17,492	33,246
Designated reserves	9.2	23,384	15,384
Restricted reserves	9.3	42,881	76,357
		83,757	124,987

The notes on pages 9 to 13 form part of these financial statements.

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 responsibility 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.

The financial statements were approved by the Board of Trustees and authorised for issue

Approved by the trustees on

.....
Alan Breakwell (Chair of Trustees)

CITIZENS ADVICE IN DORSET
(A Company Limited by Guarantee)

CASH FLOW
AS AT 31ST MARCH 2024

	<u>Notes</u>	<u>2023/24</u> £	<u>2022/23</u> £
Cash flow from operating activities			
Net Cash income/(expenditure)		(41,230)	(57,009)
Decrease/(increase) in Debtors	7	(44,447)	(99,301)
Increase/(decrease) in creditors	8	52,043	91,377
Net Increase/(decrease) in Cash		<u>(33,634)</u>	<u>(64,933)</u>
Cash & Cash equivalents 1 April		118,395	183,328
Cash & Cash equivalents 31 March		<u>84,761</u>	<u>118,395</u>

All the cash flows are derived from continuing operations during the above two periods.

The notes on pages 9 to 13 form part of these financial statements.

NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31ST MARCH 2024

1 Accounting policies

a) Accounting basis

Citizens' Advice in Dorset is a private charitable company limited by guarantee and incorporated in England and Wales. 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. The address of the registered office is given in the charity information on page 1 of these financial statements.

The charity constitutes a public benefit entity as defined by FRS 102. The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014 (as updated through Update Bulletin 1 published on 2 February 2016), the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102), the Charities Act 2011, the Companies Act 2006 and UK Generally Accepted Practice as it applies from 1 January 2015.

The accounts are prepared on a going concern basis under the historical cost convention. The accounts are presented in sterling which is the functional currency of the charity and rounded to the nearest £.

The significant accounting policies applied in the preparation of these accounts are set out below. These policies have been consistently applied to all years presented unless otherwise stated.

b) Income

All income is recognised when the charity has entitlement to the income, there is sufficient certainty of receipt and so it is probable that the income will be received, and the amount receivable can be measured reliably. No expenditure is netted off against income. Grants (including government grants) are recognised in full in the statement of financial activities in the year in which the grant is receivable. Other income, including donations, gifts and covenants and bank interest is included when it is received.

c) Debtors

Trade debtors are recognised at the settlement amount due after any trade discount offered.

d) Expenditure

Expenditure is recognised on an accruals basis as soon as there is a legal or constructive obligation committing the charity to the expenditure, it is probable that settlement will be required and the amount of the obligation can be measured reliably. Expenditure includes any VAT which cannot be fully recovered.

e) Creditors

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discount due.

f) Funds

The charity's funds comprise of unrestricted income funds which can be used in furtherance of the charitable objects at the trustees' discretion and restricted income funds which can only be used for particular restricted projects or purposes within the objects of the charity. Restrictions arise when specified by the funder or when funds are raised for particular restricted projects or purposes. Expenditure which meets the restricted criteria is charged to that fund, together with a fair allocation of support and administrative costs.

g) Pensions

The charity does not have any paid employees and does not operate or contribute to any personal pension plan.

h) Cash at Bank and in hand

Cash at Bank and in hand includes all funds on deposit with the bank and any petty cash floats

2 Preparation of Accounts: .

The accounts have been prepared on a "Going Concern" basis. In the event of any major reduction in our grant income, such as failure to deliver successfully the Dorset Council Advice contract, that basis might not be appropriate and a liability for legacy costs would be required in the accounts. This risk is covered by the designated closure reserve.

**CITIZENS ADVICE IN DORSET
(A Company Limited by Guarantee)**

**NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31ST MARCH 2024**

3. Incoming resources in furtherance of the charities objectives

	<u>Unrestricted</u>	<u>Restricted</u>	<u>Total</u>	<u>Total</u>
	<u>Fund</u>	<u>Funds</u>	<u>31.03.24</u>	<u>31.03.23</u>
	<u>31.03.24</u>	<u>31.03.24</u>	<u>31.03.24</u>	<u>31.03.23</u>
	<u>£</u>	<u>£</u>	<u>£</u>	<u>£</u>
Interest on Investments	150	0	150	163
Dorset Council - Advice Contract	0	564,650	564,650	564,650
Dorset Council - Refugee Resettlement Project	0	29,942	29,942	29,942
Dorset Council - Library Income Maximisation	0	38,430	38,430	38,431
Dorset Council - Housing Income Maximisation	0	83,451	83,451	0
Dorset Council - Advocacy	0	29,880	29,880	0
Dorset Council - Ukraine Refugee Support	0	53,767	53,767	55,633
Dorset Council - Cost of Living Support	0	80,000	80,000	89,712
Dorset Council - Rough Sleeper Initiative	0	38,892	38,892	19,217
	<u>150</u>	<u>919,012</u>	<u>919,162</u>	<u>797,748</u>

CITIZENS ADVICE IN DORSET
(A Company Limited by Guarantee)

**NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31ST MARCH 2024**

	<u>Bureau Development</u>	<u>Designated Reserves</u>	<u>Dorset Advice Contract</u>	<u>Refugee Resettlement Project</u>	<u>Income Maximisation</u>	<u>Housing Income Maximisation</u>	<u>Dorset Advocacy Support</u>	<u>Dorset Armed Service Personnel</u>	<u>Dorset Ukraine Refugee Support</u>	<u>Dorset Cost of Living Support</u>	<u>Dorset Rough Sleeper Contract</u>	<u>Restricted Fund Total 31.03.24</u>	<u>Total 31.03.24</u>	<u>Total 31.03.23</u>
	£	£	£	£	£	£	£	£	£	£	£	£	£	£
4. Charitable Activities														
Disbursements														
Disbursements	0	0	499,122	29,942	48,138	41,718	29,880	4,940	76,948	117,380	38,892	886,960	886,960	800,907
	<u>0</u>	<u>0</u>	<u>499,122</u>	<u>29,942</u>	<u>48,138</u>	<u>41,718</u>	<u>29,880</u>	<u>4,940</u>	<u>76,948</u>	<u>117,380</u>	<u>38,892</u>	<u>886,960</u>	<u>886,960</u>	<u>800,907</u>
Staff														
Salaries (Note 6)	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Premises														
Rent / room hire	0	0	110	0	0	0	0	0	0	0	0	110	110	89
	<u>0</u>	<u>0</u>	<u>110</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>110</u>	<u>110</u>	<u>89</u>
Operations														
Dorset Council Liaison	0	0	5,816	0	0	0	0	0	0	0	0	5,816	5,816	3,908
Administration Support	0	0	4,346	0	0	0	0	0	0	0	0	4,346	4,346	3,173
Financial Support	0	0	2,279	0	0	0	0	0	0	0	0	2,279	2,279	2,139
Advice Dorset Partnership	0	0	4,557	0	0	0	0	0	0	0	0	4,557	4,557	4,279
Income Generation	0	0	7,334	0	0	0	0	0	0	0	0	7,334	7,334	3,125
Bid Generation	0	0	14,302	0	0	0	0	0	0	0	0	14,302	14,302	14,302
Communications	0	0	104	0	0	0	0	0	0	0	0	104	104	9,946
Single Point of Contact	0	0	10,400	0	0	0	0	0	0	0	0	10,400	10,400	0
Business Planning & Management	0	0	19,559	0	0	0	0	0	0	0	0	19,559	19,559	10,507
Subscriptions	0	0	85	0	0	0	0	0	0	0	0	85	85	85
Website fees	0	0	2,343	0	0	0	0	0	0	0	0	2,343	2,343	354
Payroll & admin of pension	0	0	50	0	0	0	0	0	0	0	0	50	50	75
Miscellaneous	0	0	274	0	0	0	0	0	0	0	0	274	274	103
Insurance	0	0	343	0	0	0	0	0	0	0	0	343	343	313
	<u>0</u>	<u>0</u>	<u>71,792</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>71,792</u>	<u>71,792</u>	<u>52,309</u>
	<u>0</u>	<u>0</u>	<u>571,024</u>	<u>29,942</u>	<u>48,138</u>	<u>41,718</u>	<u>29,880</u>	<u>4,940</u>	<u>76,948</u>	<u>117,380</u>	<u>38,892</u>	<u>958,862</u>	<u>958,862</u>	<u>853,305</u>
5. Governance Costs														
Bank charges	0	0	60	0	0	0	0	0	0	0	0	60	60	72
Independent Examiner's fee	0	0	1,470	0	0	0	0	0	0	0	0	1,470	1,470	1,380
	<u>0</u>	<u>0</u>	<u>1,530</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>1,530</u>	<u>1,530</u>	<u>1,452</u>

CITIZENS ADVICE IN DORSET
(A Company Limited by Guarantee)

NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31ST MARCH 2024

6. Staff costs and Trustee Expenses

The bureau currently employs no staff. There were no trustees' remuneration or other benefits for the year ended 31 March 2024 nor for the period ended 31 March 2023. No trustees received expenses for the year ended 31 March 2024.

7. Debtors and prepayments

	31.03.24	31.03.23
	£	£
Other Debtors	143,490	99,276
Payment in Advance	606	373
	144,096	99,649

8. Creditors: amounts falling due within one year

	31.03.24	31.03.23
	£	£
Trade Creditors	0	0
Other Creditors	143,630	91,677
Accruals	1,470	1,380
	145,100	93,057

9. Reserves

	General Reserve	Designated Reserves	Restricted Reserves	Total Reserves
	£	£	£	£
Balance at 31st March 2023	33,246	15,384	76,357	124,987
Net (outgoing)/incoming resources	150	0	(41,380)	(41,230)
Transfers between funds	(15,904)	8,000	7,904	0
Balance at 31st March 2024	17,492	23,384	42,881	83,757

9.1 General Reserve

This reserve represents the working capital remaining for the day to day running of the charity's normal activities

9.2 Designated Reserves

	As at 1 April 2023	Spent in year	Transfer in year	As at 31 March 2024
	£	£	£	£
Closure Reserve	2,500	0	0	2,500
Development Reserve	12,884	0	0	12,884
Communication & Contract Renewal Reserve	0	0	8,000	8,000
	15,384	0	8,000	23,384

Closure Reserve

A reserve set up to meet potential costs that may arise following the closure and winding up of the company.

Development Reserve

A reserve set up to support additional costs arising from the development of advice services within Dorset.

Communication & Contract Renewal Reserve

A reserve set up to meet potential costs that may arise from the renewal of the Dorset Advice Contract.

NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31ST MARCH 2024

9.3 Restricted Reserves	Opening Balance 01.04.23 £	Add/(Less) Net Surplus (Deficit) £	Transfers Between Reserves £	Closing Balance 31.03.24 £
Dorset Council - Advice Contract	0	(7,904)	7,904	0
Bureau Training	1,148	0	0	1,148
Dorset Council - Refugee Resettlement Project	0	0	0	0
Dorset Council - Library Income Maximisation	9,708	(9,708)	0	0
Dorset Council - Armed Forces Support	4,940	(4,940)	0	0
Dorset Council - Advocacy	0	0	0	0
Dorset Council - Ukraine Refugee Support	23,181	(23,181)	0	0
Dorset Council - Cost of Living Support	37,380	(37,380)	0	0
Dorset Council - Rough Sleeper Initiative	0	0	0	0
Dorset Council - Housing Income Maximisation	0	41,733	0	41,733
	<u>76,357</u>	<u>(41,380)</u>	<u>7,904</u>	<u>42,881</u>

Dorset Advice Contract: CAiD successfully bid for the Dorset Advice Contract. This contract replaces the previous unrestricted grant support and will be provided through a three year contract that commenced on the 1/10/2021. For 2023/24 the contract funding was allocated to the delivery bureaux through a funding formula agreed from the 1 October 2022 based on population and deprivation weightings.

Bureau Training: CAiD provides courses on benefits, debt and employment. CAiD arranges the courses at the request of the Local Citizens Advice offices who pay for every place they book. Courses are only run if the income raised is sufficient to cover the costs incurred. The balance of £1,148 is being carried forward for use in 2024/25.

Refugee Resettlement Programme (previously Syrian Refugee Programme): Dorset Council provided a 1 year grant to employ 2 part time advisers to provide advice and support to Syrian families who had been re-settled in Dorset under the Home Office Syrian Vulnerable Persons Resettlement Scheme. The project started in January 2019, and the advisers were based in a Local Citizens Advice offices. The project was extended until the 31st March 2024 and the remit of the project support extended to meet the needs of other refugee groups.

The **Income Maximisation reserve is comprised** of unallocated income maximisation funding. The balance on the reserve has been fully allocated to the three local offices in 2023/24.

Armed Forces Support: Dorset Council provided grant funding of £4,940 for providing advice to members of the armed forces and their families. This funding has been allocated in 2023/24 to CA Central and CA East Dorset & Purbeck for advice support in garrison towns.

Dorset Council - Advocacy Support: this project was extended until March 2024 to and supports the provision of Advocacy services in the Dorset Council area. The project is managed by CA Central Dorset and the grant income was fully applied in 2023/24.

Dorset Council - Ukrainian Refugee Support: This project has been extended until March 2025. The funding enable dedicated support, advice, information and guidance for Ukrainian Refugees and their hosts in the Dorset Council area including a Dorset wide Employment advice service. This project is managed by CA Central Dorset and the grant received for 2023/24 has been fully applied in the year.

Dorset Council - Cost of Living Support: This project funding has been extended to July 2024. It support the employment of specialist welfare benefits and energy caseworkers. These additional resources will target those who are most vulnerable and identify extra income whether through unclaimed benefits, energy grants or other local assistance. The grant income for 2023/24 was fully applied in the year.

Dorset Council - Rough Sleeper Contract: A new contract for 2.5 years commencing in October 2022 to deliver sustainable outcomes for rough sleepers and to reduce and ultimately eliminate rough sleeping by 2025. This contract is delivered by CA Central Dorset and the grant income received for 2023/24 has been fully applied in the year.

Dorset Council - Housing Income Maximisation: This project has been extended to March 2025. It supports the employment of a specialist housing advice worker. This contract is delivered by CA East Dorset & Purbeck and the grant income received for 2023/24 has been fully applied in the year. The grant for 2024/25 of £41,733 was received before the 31 March 2024 and these funds have been carried forward as in the reserve for application in 2024/25.

9.4 Transfer of Funds

Following consideration of the CAiD reserves in 2023/24 the following transfer has been actioned

Transfer from General Fund: The cost of CAiD operational spending in 2023/24 was greater than the amount of income retained by the bureau from the Dorset Advice Contract. A transfer of £7,904 has been made from the General Reserve to meet the shortfall of funding on the restricted reserve. A transfer of £8,000 has been made to a new designated reserve for future costs of communication and contract renewal.

10 Related Party Transactions and control

Citizens Advice in Dorset is constituted as a charitable company limited by guarantee and having no share capital. As such, there are no members with shareholdings in control of the company: control is vested in the Trustees as a body. There were no related party transactions during the year.

CITIZENS ADVICE IN DORSET

England & Wales - Charity number 1130056

Accounts

Citizens Advice in Dorset
(A Company Limited by Guarantee)

ACCOUNTS
FOR THE YEAR ENDED 31ST MARCH 2023

COMPANY NUMBER 6778548 (ENGLAND AND WALES)
REGISTERED CHARITY NUMBER 1130056

CITIZENS ADVICE IN DORSET
(A Company Limited by Guarantee)

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TRUSTEE'S REPORT FOR THE YEAR ENDED 31st MARCH 2023

The Trustees present their Report and unaudited Financial Statements for the year ended 31 March 2023. The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

REFERENCE AND ADMINISTRATIVE INFORMATION

Charity name	Citizens' Advice in Dorset (CAiD)
Charity Registration Number	1130056
Company Registration Number	6778548
Registered office	4 Cedar Park Cobham Road Ferndown Industrial Estate, BH21 7SF
Correspondence Address	Mill Lane Wareham Dorset. BH20 4RA
Independent Examiner	Ward Goodman 4 Cedar Park Cobham Road Ferndown Industrial Estate, BH21 7SF
Bankers	CAF Bank Ltd 25, Kings Hill Avenue West Malling, Kent, ME19 4JQ
Website	https://citizensadvisedorset.org.uk/

Trustees

The directors of the charitable company (the charity) are its Trustees for the purpose of charity law and throughout the report are collectively referred to as the Trustees.

Alan Breakwell	Chairman - East Dorset & Purbeck	Appointed Chair 17/9/2020
Stephen Parker	Treasurer - East Dorset & Purbeck	Appointed Treasurer 1/4/2021
Richard Holman	East Dorset & Purbeck	Resigned 29/11/2022
Ashley Rowlands	East Dorset & Purbeck	Resigned 13/5/2022
Michelle Fuller	East Dorset & Purbeck	Appointed 29/11/2022
David Cove	Vice Chairman - Central Dorset	Resigned 31/3/2023
Stephen Beare	Central Dorset	Appointed 20/1/2020
David Collins	Central Dorset	Resigned 17/10/2022
Richard Jones	Bridport	Resigned 1/6/2022
Stephen Godfrey	Bridport	23/1/2023 (Deceased)
Adrian Goldsack	Vice Chairman - Central Dorset	Appointed 17/5/2022
Carole Chedgy	East Dorset & Purbeck	Appointed 13/5/2022
David Gibson	Bridport	Appointed 1/6/2022
Stuart Dawson	Central Dorset	Appointed 17/10/2022

Chief Officers

Rovam Wickremasinghe	Bridport & District
Daniel Cadisch	Central Dorset
Helen Goldsack	East Dorset & Purbeck

**CITIZENS ADVICE IN DORSET
(A Company Limited by Guarantee)**

TRUSTEE'S REPORT FOR THE YEAR ENDED 31st MARCH 2023

STRUCTURE, GOVERNANCE AND MANAGEMENT

Citizens' Advice in Dorset (CAiD), formerly Dorset Citizens' Advice Partnership (DorCAP), is the consortium established in January 2009 to strengthen and develop the Citizens Advice offices in Dorset. The charity is a company limited by guarantee and governed by its memorandum and articles of association.

The current members are Bridport & District, Central Dorset, East Dorset, Purbeck and Weymouth & Portland. The members are each responsible for appointing two Trustees to the board but following the merger of Weymouth with Central Dorset and East Dorset with Purbeck the two merged bodies currently appoint four Trustees each. The trustee board may appoint co-opted trustees as set out in the articles of association. New trustees undergo induction training and mentoring from existing trustees.

The members of the company who are its directors undertake to contribute such amount as may be required (not exceeding £1) to the company's assets if it should be wound up, for payment of the company's debts and liabilities.

Organisation

Citizens' Advice in Dorset (CAiD) is governed by its Board of Directors (who are also the trustees) which is responsible for setting the strategic direction of the organisation and its policies. The Board carries ultimate responsibility for the conduct of the charity in ensuring it meets its legal and contractual obligations. The Board meets quarterly with formal agenda and minutes recorded. There are three sub committees covering Finance and Communications and Development and Contract Management. The board can establish task and finish groups to deal with particular topics.

Until April 2020 the service was managed on behalf of the Trustees by the Manager through a formal scheme of delegation. Since May 2020 the work of the Manager and the administration of CAiD has been allocated over the local offices and the Board has been supported and advised by the Chief Officers and National Citizen's Advice.

CAiD are associate members of National Citizen's Advice (NCA).

Objectives and Activities for the Public Benefit

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 England and Wales.

To achieve its objects the charity promotes the efficiency and effectiveness of Citizens Advice in the Dorset Council area.

The trustees confirm that they have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing the charity's aims and objectives and planning future activities.

Principal Activities Achievements and Performance

Since 2013, CAiD has established itself as an agent to secure funding which is channelled to support the work of its members and to develop services. CAiD also has a key role in leading and supporting the wider advice sector.

Dorset Council reviewed the historic pattern and method of annual grant payments previously provided by the District Councils and Dorset Council and consolidated this funding into a new Dorset Advice Contract. This was a three year contract (with a 2 year extension option) and following a competitive bidding process CAiD was awarded the contract. The contract commenced on 1 October 2021 with CAiD responsible for monitoring the delivery of the contract, allocating the contract funds between local offices and regular review meetings with Dorset Council.

CAiD continued to have an involvement in a number of successful projects which continued from previous years as well as new projects supporting Dorset Council to achieve its objectives. Details can be found in the notes to the accounts.

This has been the second full year of the revised management structure with the work of CAiD being shared by the local offices. This has worked extremely well. It has meant a lot of time being spent by the LCA's on CAiD management and to reflect these enhanced working arrangements the CAiD Board has reviewed the contribution made to each LCA for the time spent by their officers on supporting the CAiD Board, monitoring the Dorset Council contract, Bid writing and Annual Leadership Assessment. These new service contributions commenced in October 2022 and are in addition to the existing Board support for the Advise Dorset Partnership, governance, finance, liaison with Dorset Council and Communication functions. Support has also been approved for a one year income generation post. The CAiD Board undertakes regular reviews of this funding to ensure that it accurately reflects the value of the LCA support and CAiD priorities.

CITIZENS ADVICE IN DORSET
(A Company Limited by Guarantee)

Having successfully won the Dorset Council contract the Board established a Contracts monitoring Sub Committee to review performance by the LCA's on a quarterly basis against the contract and agreed local performance indicators. The Sub Committees terms of reference were extended to include monitoring of all contracts where the funds are paid directly to CAiD. There is a half yearly contract review meeting with Dorset Council.

The biggest challenge from winning the Dorset Council contract was to ensure that the funding given by Dorset Council was fairly and equitably distributed across the 3 LCA's as well as targeting areas of special needs as defined in the contract. The Board took the decision that for the first year of the contract there would be no change in the existing funding allocations and that any change would be brought in from October 2022 the second year of the contract.

A Governance Task and Finish Group was established which has successfully completed two projects firstly, an agreed Service Level Agreement between CAiD and 3 LCA's for the allocation of funding and secondly a revised funding formula with transitional arrangements spread over years 2 and 3 of the contract. The funding formula was a major challenge and to reflect a fair distribution across the Dorset Council area based on population and deprivation and a 60/40 hybrid solution was agreed. This new funding model was successfully applied in 2022/23. The final piece of work was to review the governance arrangements thereby reducing duplication and having a structure fit for purpose. This work is on-going with the intention of having the changes in place for the AGM in November 2023.

The annual leadership assessment from National Citizen's Advice (CAiD is an associate member of NCA) has again been a success story. There was a significant amount of work involved and the designated Chief Officer brought it all together and CAiD has received an excellent score in all areas.

Another success has been our involvement with Dorset Council and the role CAiD has played with other agencies meeting the challenges post pandemic and the emerging cost of living crisis. The Central Dorset Chief Officer has attended regular weekly meetings with Dorset Council officers and other Voluntary and Statutory sector organisations which has enabled us to assist and support Dorset Council achieving its objectives.

CAiD has continued to support the LCA's in their work and to ensure that Dorset Citizens Advice speaks with one voice and through the Communications Officer gets our message over and this has been successful over the year.

The Trustees express their thanks to the Chief Officers and their volunteers and staff for all their hard work during the pandemic and ensuring that Citizen's Advice has remained key to the future of advice services.

Financial review and reserves

Income from grants and donations decreased to £797,748 from £842,574 in the previous year . Expenditure has increased from £732,544 in 2021/22 to £854,757. This gives an overall deficit of £57,009 this year, compared with a surplus of £110,030 in 2021/22.

The 2022/23 accounts reflect the continuing development of CAiD. CAiD does not employ any direct staff and delivery of CAiD work continues to be undertaken by member bureaux, either on a fee basis for specific operational work or as the delivery lead for specific projects.

CAiD has continued to secure grant funding on behalf of the member bureaux. The most important new grant income achieved in 2022/23 were for specific projects awarded by Dorset Council for Ukraine Refugee, Cost of Living and Rough Sleeper Support. These grants have been allocated to a lead bureau. The receipt of these grants has been in advance of the spending planned for 2023/24 and this unallocated income has been carried forward into 2023/24 through restricted reserves balances.

The presence of specific grant income within the 2022/23 accounts has lead directly to the 2022/23 revenue surplus. The deficit of £57,009 includes spending on grants where the income was received and accounted for in 2021/22 in respect of income for Debt Support (£45,284), Inclusivity Project (£41,772) and SEND Support (£30,000). Income has been received in 2022/23 for Ukraine Refugee Support (£23,181) and Cost of Living Support (£37,380) for spending which will be incurred in 2023/24. If this grant funding is adjusted for the underlying position of CAiD shows an operational deficit of £514.

The operational deficit has been funded by the application of resources from the unrestricted reserve.

CITIZENS ADVICE IN DORSET
(A Comopany Limited by Guarentee)

The trustees' policy is to ensure that free monies (reserves) are available in each financial year to meet any foreseeable contingency. The CAiD spend is now concentrated into grant reimbursements and service fees to the member bureaux. This has reduced the direct financial risk that CAiD is exposed to and the designated closure reserve has been reduced to £2,500 with a further £2,500 transferred to the unrestricted reserve. In addition to this, a designated reserve with a balance of £12,884 (as at 31 March 2023) is available for CAiD to undertake investment in developing new projects or partnership work which supports the charity objectives. The unrestricted income fund, comprising solely current assets, represents the free reserves of CAiD. At 31st March 2023 this reserve stood at £33,246.

CAiD holds a small number of restricted reserves. It is planned to allocate out these reserve balances in 2023/24 to support service delivery by the three local bureaux.

Plans for Future Periods

There are a number of challenges. Firstly, the Dorset Council contract is a fixed price contract which means all increased costs over the time of the contract have to be met by the LCA's either through generating more income or reducing costs. CAiD is trying to help with this process by providing funding for 12 months for an Income Generation post which is hoped will be self-funding from year 2 onwards. In addition, in order to reduce costs, closer working between the 3 LCA's will be necessary to minimise duplication and provide a more efficient business model. This work is an integral part of the CAiD business planning process.

The Dorset Council Advice Contract was awarded on the basis of a three year contract with the Council retaining the option for a further extension of two years. This means the contract will formally end on October 2024 and CAiD will need to prepare for either negotiations on the contract extension or for a new contract bid, depending on the decision of Dorset Council.

Secondly the cost-of-living crisis is having a major impact on our clients which has led to a significant increase in activity in the LCA's. CAiD is working closely with Dorset Council and additional funds have been made available by the local authority to help deliver the Council objectives. However, these specific grant funds are time limited and dependent on the funding available to Dorset Council whilst the impact of the cost of living crisis shows little sign of moderation .

The review of the governance structure is still to be completed as we sought updated guidance from National Citizen's Advice. There is a need to reflect the new pattern of Local Offices and to have a robust structure in place to face the challenges of the future thereby ensuring CAiD is the voice of Citizen's Advice in the Dorset Council area through strong joint working.

This report has been prepared in accordance with the small companies regime under the Companies Act 2006

Approved by the trustees on

.....
Alan Breakwell (Chair of Trustees)

**Independent Examiner's Report to the
Trustees of Citizens Advice in Dorset**

Independent examiner's report to the trustees of Citizens Advice in Dorset

I report to the charity trustees on my examination of the accounts of Citizens Advice in Dorset for the year ended 31 March 2023.

Responsibilities and basis of report

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

I report in respect of my examination of the charity's accounts carried out under Section 145 of the Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under Section 145(5)(b) of the 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 material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

- 1 accounting records were not kept in respect of the charity as required by Section 130 of the Act; or
- 2 the accounts do not accord with those records; or
- 3 the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination.

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

I M Rodd BSc FCA FCCA

Ward Goodman - Chartered Accountants

4 Cedar Park
Cobham Road
Ferndown Industrial Estate
Wimborne
Dorset
BH21 7SF

Date

**CITIZENS ADVICE IN DORSET
(A Company Limited by Guarantee)**

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

	<u>Notes</u>	<u>Unrestricted Funds</u> £	<u>Designated Funds</u> £	<u>Restricted Funds</u> £	<u>Total 31.03.23</u> £	<u>Total 31.03.22</u> £
Incoming Resources:						
from generated funds						
Charitable activities	3	163	0	797,585	797,748	842,574
Total Incoming Resources		<u>163</u>	<u>0</u>	<u>797,585</u>	<u>797,748</u>	<u>842,574</u>
Resources Expended:						
Direct Charitable Expenditure						
Charitable activities	4	0	0	853,305	853,305	731,128
Governance costs	5	0	0	1,452	1,452	1,416
Total Resources Expended		<u>0</u>	<u>0</u>	<u>854,757</u>	<u>854,757</u>	<u>732,544</u>
Net (outgoing)/incoming resources before transfers		163	0	(57,172)	(57,009)	110,030
Transfers between funds	9.2	1,823	(2,500)	677	0	0
Net Income for the year		<u>1,986</u>	<u>(2,500)</u>	<u>(56,495)</u>	<u>(57,009)</u>	<u>110,030</u>
Reconciliation						
Balances brought forward		31,260	17,884	132,852	181,996	71,966
Balances carried forward	9	<u>33,246</u>	<u>15,384</u>	<u>76,357</u>	<u>124,987</u>	<u>181,996</u>

The notes on pages 9 to 13 form part of these financial statements

**CITIZENS ADVICE IN DORSET
(A Company Limited by Guarantee)**

COMPANY NUMBER 6778548 (ENGLAND AND WALES)
REGISTERED CHARITY NUMBER 1130056

BALANCE SHEET
AS AT 31ST MARCH 2023

	<u>Notes</u>	<u>31.03.23</u> <u>£</u>	<u>31.03.22</u> <u>£</u>
Current Assets			
Debtors and prepayments	7	99,649	348
Cash at bank and in hand		<u>118,395</u>	<u>183,328</u>
		218,044	183,676
Current Liabilities			
Creditors: amounts falling due within one year	8	(93,057)	(1,680)
Total assets less current liabilities		<u>124,987</u>	<u>181,996</u>
Funds of the Charity			
Unrestricted reserves	9	33,246	31,260
Designated reserves	9.2	15,384	17,884
Restricted reserves	9.3	76,357	132,852
		<u>124,987</u>	<u>181,996</u>

The notes on pages 9 to 13 form part of these financial statements.

The charitable company is entitled to exemption from audit under section 477 of the Companies Act 2006 for the year ended 31 March 2023.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2023 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibility 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.

The financial statements were approved by the Board of Trustees and authorised for issue

Approved by the trustees on

.....
Alan Breakwell (Chair of Trustees)

CITIZENS ADVICE IN DORSET
(A Company Limited by Guarantee)

CASH FLOW
AS AT 31ST MARCH 2023

	<u>Notes</u>	<u>2022/23</u> £	<u>2021/22</u> £
Cash flow from operating activities			
Net Cash income/(expenditure)		(57,009)	110,030
Decrease/(increase) in Debtors	7	(99,301)	7,139
Increase/(decrease) in creditors	8	91,377	(6,643)
Net Increase in Cash		<u>(64,933)</u>	<u>110,526</u>
Cash & Cash equivalents 1 April		183,328	72,802
Cash & Cash equivalents 31 March		<u>118,395</u>	<u>183,328</u>

All the cash flows are derived from continuing operations during the above two periods.

The notes on pages 9 to 13 form part of these financial statements.

NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31ST MARCH 2023

1 Accounting policies

a) Accounting basis

Citizens' Advice in Dorset is a private charitable company limited by guarantee and incorporated in England and Wales. 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. The address of the registered office is given in the charity information on page 1 of these financial statements.

The charity constitutes a public benefit entity as defined by FRS 102. The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014 (as updated through Update Bulletin 1 published on 2 February 2016), the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102), the Charities Act 2011, the Companies Act 2006 and UK Generally Accepted Practice as it applies from 1 January 2015.

The accounts are prepared on a going concern basis under the historical cost convention. The accounts are presented in sterling which is the functional currency of the charity and rounded to the nearest £.

The significant accounting policies applied in the preparation of these accounts are set out below. These policies have been consistently applied to all years presented unless otherwise stated.

b) Income

All income is recognised when the charity has entitlement to the income, there is sufficient certainty of receipt and so it is probable that the income will be received, and the amount receivable can be measured reliably. No expenditure is netted off against income. Grants (including government grants) are recognised in full in the statement of financial activities in the year in which the grant is receivable. Other income, including donations, gifts and covenants and bank interest is included when it is received.

c) Debtors

Trade debtors are recognised at the settlement amount due after any trade discount offered.

d) Expenditure

Expenditure is recognised on an accruals basis as soon as there is a legal or constructive obligation committing the charity to the expenditure, it is probable that settlement will be required and the amount of the obligation can be measured reliably. Expenditure includes any VAT which cannot be fully recovered.

e) Creditors

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discount due.

f) Funds

The charity's funds comprise of unrestricted income funds which can be used in furtherance of the charitable objects at the trustees' discretion and restricted income funds which can only be used for particular restricted projects or purposes within the objects of the charity. Restrictions arise when specified by the funder or when funds are raised for particular restricted projects or purposes. Expenditure which meets the restricted criteria is charged to that fund, together with a fair allocation of support and administrative costs.

g) Pensions

The charity does not have any paid employees and does not operate or contribute to any personal pension plan.

h) Cash at Bank and in hand

Cash at Bank and in hand includes all funds on deposit with the bank and any petty cash floats

2 Preparation of Accounts: .

The accounts have been prepared on a "Going Concern" basis. In the event of any major reduction in our grant income, such as failure to deliver successfully the Dorset Council Advice contract, that basis might not be appropriate and a liability for legacy costs would be required in the accounts. This risk is covered by the designated closure reserve.

**CITIZENS ADVICE IN DORSET
(A Company Limited by Guarantee)**

**NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31ST MARCH 2023**

3. Incoming resources in furtherance of the charities objectives

	<u>Unrestricted</u> <u>Fund</u> <u>31.03.23</u> <u>£</u>	<u>Restricted</u> <u>Funds</u> <u>31.03.23</u> <u>£</u>	<u>Total</u> <u>31.03.23</u> <u>£</u>	<u>Total</u> <u>31.03.22</u> <u>£</u>
Interest on Investments	163	0	163	0
Dorset Council - Core Grant	0	0	0	285,825
Dorset Council - Advice Contract	0	564,650	564,650	282,325
Dorset Council - Armed Forces Support	0	0	0	0
Dorset Council - Refugee Resettlement Project	0	29,942	29,942	28,516
Dorset Council - Income Maximisation	0	38,431	38,431	35,908
Dorset Council - Debt Service Support	0	0	0	80,000
Dorset Council - Advocacy Support	0	0	0	30,000
Dorset Council - Inclusivity Support	0	0	0	70,000
Dorset Council - SEN Support	0	0	0	30,000
Dorset Council - Ukraine Refugee Support	0	55,633	55,633	0
Dorset Council - Cost of Living Support	0	89,712	89,712	0
Dorset Council - Rough Sleeper Initiative	0	19,217	19,217	0
	<u>163</u>	<u>797,585</u>	<u>797,748</u>	<u>842,574</u>

CITIZENS ADVICE IN DORSET
(A Company Limited by Guarantee)

**NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31ST MARCH 2023**

	<u>Bureau Development</u>	<u>Designated Reserves</u>	<u>Dorset Advice Contract</u>	<u>Refugee Resettlement Project</u>	<u>Income Maximisation</u>	<u>Dorset Debt Support</u>	<u>Dorset Inclusivity Support</u>	<u>Dorset SEN Support</u>	<u>Dorset Ukraine Refugee Support</u>	<u>Dorset Cost of Living Support</u>	<u>Dorset Rough Sleeper Contract</u>	<u>Restricted Fund Total 31.03.23</u>	<u>Total 31.03.23</u>	<u>Total 31.03.22</u>
	£	£	£	£	£	£	£	£	£	£	£	£	£	£
4. Charitable Activities														
Disbursements														
Disbursements	0	0	511,477	29,942	38,431	45,284	41,772	30,000	32,452	52,332	19,217	800,907	800,907	699,172
	0	0	511,477	29,942	38,431	45,284	41,772	30,000	32,452	52,332	19,217	800,907	800,907	699,172
Staff														
Salaries (Note 6)	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Settlement	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Training	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Premises														
Rent / room hire	0	0	89	0	0	0	0	0	0	0	0	89	89	0
	0	0	89	0	0	0	0	0	0	0	0	89	89	0
Operations														
Dorset Council Liaison	0	0	3,908	0	0	0	0	0	0	0	0	3,908	3,908	2,000
Administration Support	0	0	3,173	0	0	0	0	0	0	0	0	3,173	3,173	2,000
Financial Support	0	0	2,139	0	0	0	0	0	0	0	0	2,139	2,139	2,000
Advice Dorset Partnership	0	0	4,279	0	0	0	0	0	0	0	0	4,279	4,279	4,000
Research & Campaigns	0	0	0	0	0	0	0	0	0	0	0	0	0	8,708
Income Generation	0	0	3,125	0	0	0	0	0	0	0	0	3,125	3,125	3,000
Bid Generation	0	0	14,302	0	0	0	0	0	0	0	0	14,302	14,302	0
Communications	0	0	9,946	0	0	0	0	0	0	0	0	9,946	9,946	8,500
Business Planning & Management	0	0	10,507	0	0	0	0	0	0	0	0	10,507	10,507	0
Print, stationery & postage	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Subscriptions	0	0	85	0	0	0	0	0	0	0	0	85	85	85
Website fees	0	0	354	0	0	0	0	0	0	0	0	354	354	1,140
Payroll & admin of pension	0	0	75	0	0	0	0	0	0	0	0	75	75	75
Legal Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Miscellaneous	0	0	103	0	0	0	0	0	0	0	0	103	103	157
Insurance	0	0	313	0	0	0	0	0	0	0	0	313	313	291
	0	0	52,309	0	0	0	0	0	0	0	0	52,309	52,309	31,956
	0	0	563,875	29,942	38,431	45,284	41,772	30,000	32,452	52,332	19,217	853,305	853,305	731,128
5. Governance Costs														
Trustee expenses	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Bank charges	0	0	72	0	0	0	0	0	0	0	0	72	72	96
Annual report & A.G.M.	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Independent Examiner's fee	0	0	1,380	0	0	0	0	0	0	0	0	1,380	1,380	1,320
	0	0	1,452	0	0	0	0	0	0	0	0	1,452	1,452	1,416

**CITIZENS ADVICE IN DORSET
(A Company Limited by Guarantee)**

**NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31ST MARCH 2022**

6. Staff costs

The bureau currently employs no staff. There were no trustees' remuneration or other benefits for the year ended 31 March 2023 nor for the period ended 31 March 2022. No trustees received expenses for the year ended 31 March 2023.

7. Debtors and prepayments

	31.03.23	31.03.22
	£	£
Other Debtors	99,276	0
Payment in Advance	373	348
	99,649	348

8. Creditors: amounts falling due within one year

	31.03.23	31.03.22
	£	£
Trade Creditors	0	360
Other Creditors	91,677	0
Accruals	1,380	1,320
	93,057	1,680

9. Reserves

	General Reserve	Designated Reserves	Restricted Reserves	Total Reserves
	£	£	£	£
Balance at 31st March 2022	31,260	17,884	132,852	181,996
Net (outgoing)/incoming resources	163	0	(57,172)	(57,009)
Transfers between funds	1,823	(2,500)	677	0
Balance at 31st March 2023	33,246	15,384	76,357	124,987

9.1 General Reserve

This reserve represents the working capital remaining for the day to day running of the charity's normal activities

9.2 Designated Reserves

	As at 1 April 2022	Spent in year	Transfer in year	As at 31 March 2023
	£	£	£	£
Closure Reserve	5,000	0	(2,500)	2,500
Development Reserve	12,884	0	0	12,884
	17,884	0	(2,500)	15,384

Closure Reserve

A reserve set up to meet potential costs that may arise following the closure and winding up of the company.

Development Reserve

A reserve set up to support additional costs arising from the development of advice services within Dorset.

NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31ST MARCH 2023

9.3 Restricted Reserves

	Opening Balance 01.04.22 £	Add/(Less) Net Surplus (Deficit) £	Transfers Between Reserves £	Closing Balance 31.03.23 £
Dorset Council - Advice Contract	0	(677)	677	0
Bureau Training	1,148	0	0	1,148
Dorset Council - Income Maximisation	9,708	0	0	9,708
Dorset Council - Armed Forces Support	4,940	0	0	4,940
Dorset Council - Refugee Resettlement	0	0	0	0
Dorset Council - Debt Service Support	45,284	(45,284)	0	0
Dorset Council - Advocacy Support	0	0	0	0
Dorset Council - Inclusivity Support	41,772	(41,772)	0	0
Dorset Council - SEND Support	30,000	(30,000)	0	0
Dorset Council - Ukraine Refugee Support	0	23,181	0	23,181
Dorset Council - Cost of Living Support	0	37,380	0	37,380
Dorset Council - Rough Sleepers Initiative	0	0	0	0
	<u>132,852</u>	<u>(57,172)</u>	<u>677</u>	<u>76,357</u>

Dorset Advice Contract: CAiD successfully bid for the Dorset Advice Contract. This contract replaces the previous unrestricted grant support and will be provided through a three year contract that commenced on the 1/10/2021. For 2022/23 the contract funding was allocated on the same basis as the previous unrestricted grant funding for the period 1 April 2022 to 30 September 2022. A new funding formula was introduced for payments from the 1 October based on population and deprivation weightings.

Bureau Training: CAiD provides courses on benefits, debt and employment. CAiD arranges the courses at the request of the Local Citizens Advice offices who pay for every place they book. Courses are only run if the income raised is sufficient to cover the costs incurred. Due to the limitation on training created by Covid19 the balance of £1,148 is being carried forward to 2023/24.

The **Income Maximisation reserve** now holds all the residual income maximisation funding. The ongoing project is funded by Dorset Council and its delivery is now managed by East Dorset & Purbeck. Funds received in 2022/23 were fully allocated to the bureaux delivering the service. The project funding has been extended to the 31 March 2024. The reserve balance will be allocated to the three local offices in 2023/24.

Refugee Resettlement Programme (previously Syrian Refugee Programme): Dorset Council provided a 1 year grant to employ 2 part time advisers to provide advice and support to Syrian families who had been re-settled in Dorset under the Home Office Syrian Vulnerable Persons Resettlement Scheme. The project started in January 2019, and the advisers were based in a Local Citizens Advice offices. The project has been extended until the 31st March 2024 and the remit of the project support extended to meet the needs of other refugee groups.

Armed Forces Support: Dorset Council provided grant funding of £4,940 for providing advice to members of the armed forces and their families. This funding will be carried forward into 2023/24 and has now been allocated to CA Central and CA East Dorset & Purbeck for advice support in garrison towns.

Dorset Council - Debt Support: A project running from October 2021 to August 2022 to support the operation of a Dorset Debt unit that can provide support to generalist advisers delivering debt advice to clients and provide specialist advice direct to clients as referred by generalist advisers. The project also provided training to advisors and coordinate the collation of debt issues needed to support research and campaign work. The project is managed by CA Central Dorset.

Dorset Council - Advocacy Support: A project running from 1 January 2022 to 31 December 2022 that provides Advocacy services in the Dorset Council area and to work collaboratively with a range of equality, diversity and inclusion partners including Kushti Bok. The project is managed by CA Central Dorset. A funding extension has been sought for 2023/24.

Dorset Council - Inclusivity Support: A project running from February 2022 to February 2023 to develop a sustainable framework of inclusivity and accessibility across the Dorset area, including working with local small hospitality and retail businesses. The project is managed by CA East Dorset and Purbeck.

Dorset Council - SEND Support: A project running from March 2022 to September 2022 to provide targeted advice and support to parents, guardians and carers of under 25 year olds who have special educational needs or disability. This project is managed by CA Central Dorset and CA Bridport.

Dorset Council - Ukrainian Refugee Support: A project running from August 2022 to July 2023 to enable dedicated support, advice, information and guidance for Ukrainian Refugees and their hosts in the Dorset Council area. This project is managed by CA Central Dorset.

Dorset Council - Cost of Living Support: A project running from August 2022 to July 2023 to support expansion of the capacity of welfare benefits and energy caseworkers. These additional resources will target those who are most vulnerable and identify extra income whether through unclaimed benefits, energy grants or other local assistance.

Dorset Council - Rough Sleeper Contract: A new contract for 2.5 years commencing in October 2022 to deliver sustainable outcomes for rough sleepers and to reduce and ultimately eliminate rough sleeping by 2025. This contract is delivered by CA Central Dorset.

9.4 Transfer of Funds

Following consideration of the CAiD reserves in 2022/23 the following transfer has been actioned

Transfer to General Fund: Due to the changed risk position of CAiD now that it is operating without directly employed staff it was agreed that £2,500 from the Closure Reserve would be transferred to the General Fund.

10 Related Party Transactions and control

Citizens Advice in Dorset is constituted as a charitable company limited by guarantee and having no share capital. As such, there are no members with shareholdings in control of the company: control is vested in the Trustees as a body. There were no related party transactions during the year.

CITIZENS ADVICE IN DORSET

England & Wales - Charity number 1130056

Accounts

Citizens Advice in Dorset
(A Company Limited by Guarantee)

ACCOUNTS
FOR THE YEAR ENDED 31ST MARCH 2022

COMPANY NUMBER 6778548 (ENGLAND AND WALES)
REGISTERED CHARITY NUMBER 1130056

**CITIZENS ADVICE IN DORSET
(A Company Limited by Guarantee)**

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TRUSTEE'S REPORT FOR THE YEAR ENDED 31st MARCH 2022

The Trustees present their Report and unaudited Financial Statements for the year ended 31 March 2022. The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

REFERENCE AND ADMINISTRATIVE INFORMATION

Charity name	Citizens' Advice in Dorset (CAID)
Charity Registration Number	1130056
Company Registration Number	6778548
Registered office	4 Cedar Park Cobham Road Femdown Industrial Estate, BH21 7SF
Correspondence Address	Mill Lane Wareham Dorset. BH20 4RA
Independent Examiner	Ward Goodman 4 Cedar Park Cobham Road Femdown Industrial Estate, BH21 7SF
Bankers	CAF Bank Ltd 25, Kings Hill Avenue West Malling, Kent, ME19 4JQ
Website	https://citizensadvisedorset.org.uk/

Trustees

The directors of the charitable company (the charity) are its Trustees for the purpose of charity law and throughout the report are collectively referred to as the Trustees.

Stephen Godfrey	Bridport	
Richard Jones	Bridport	Appointed 21/9/2021, Resigned 1/6/2022
David Collins	Central Dorset	
Stephen Beare	Central Dorset	
David Cove	Vice Chairman - Central Dorset	Appointed Vice Chair 17/9/2020
Roger Edgington	Central Dorset	Resigned 21/9/2021
Alan Breakwell	Chairman - East Dorset & Purbeck	Appointed Chair 17/9/2020
Ashley Rowlands	East Dorset & Purbeck	Resigned 19/4/2022
Richard Holman	East Dorset & Purbeck	
Stephen Parker	Treasurer - East Dorset & Purbeck	Appointed Treasurer 1/4/2021
Anne Chedgy	East Dorset & Purbeck	Appointed 13/5/2022
David Gibson	Bridport	Appointed 1/6/2022
Adrian Goldsack	Central Dorset	Appointed 17/5/2022
Chief Officers		
Rovam Wickremasinghe	Bridport & District	
Daniel Cadisch	Central Dorset	
Helen Goldsack	East Dorset & Purbeck	

CITIZENS ADVICE IN DORSET
(A Company Limited by Guarantee)

TRUSTEE'S REPORT FOR THE YEAR ENDED 31st MARCH 2022

STRUCTURE, GOVERNANCE AND MANAGEMENT

Citizens' Advice in Dorset (CAID), formerly Dorset Citizens' Advice Partnership (DorCAP), is the consortium established in January 2009 to strengthen and develop the Citizens Advice offices in Dorset. The charity is a company limited by guarantee and governed by its memorandum and articles of association.

On the 1st April 2019, the new unitary authority of Bournemouth, Christchurch & Poole was created. The former Dorset County, East Dorset, North Dorset, Purbeck, Weymouth & Portland, and West Dorset Councils merged to form the new Dorset Council. Due to the Local Government reorganisation and the structural changes to the Local Citizens Advice Offices, the decision was taken to review and update the Memorandum and Articles of Association which was adopted on the 11th November 2019.

The current members are Bournemouth & District, Central Dorset, East Dorset, Purbeck and Weymouth & Portland. The members are each responsible for appointing two Trustees to the board but following the merger of Weymouth with Central Dorset and East Dorset with Purbeck the two merged bodies currently appoint four Trustees each. The trustee board may appoint co-opted trustees as set out in the articles of association. New trustees undergo induction training and mentoring from existing trustees.

The members of the company who are its directors undertake to contribute such amount as may be required (not exceeding £1) to the company's assets if it should be wound up, for payment of the company's debts and liabilities.

Organisation

Citizens' Advice in Dorset (CAID) is governed by its Board of Directors (who are also the trustees) which is responsible for setting the strategic direction of the organisation and its policies. The Board carries ultimate responsibility for the conduct of the charity in ensuring it meets its legal and contractual obligations. The Board meets quarterly with formal agenda and minutes recorded. There are two sub committees covering Finance and Communications and Development with a further sub committee being established to review contract management. The board can establish task and finish groups to deal with particular topics.

Until April 2020 the service was managed on behalf of the Trustees by the Manager through a formal scheme of delegation. Since May 2020 the work of the Manager and the administration of CAID has been allocated over the local offices and the Board has been supported and advised by the Chief Officers and National Citizen's Advice.

CAID are associate members of National Citizen's Advice (NCA).

Objectives and Activities for the Public Benefit

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 England and Wales.

To achieve its objects the charity promotes the efficiency and effectiveness of Citizens Advice in the Dorset Council area.

The trustees confirm that they have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing the charity's aims and objectives and planning future activities.

Principal Activities Achievements and Performance

Since 2013, CAID has established itself as an agent to secure funding which is channelled to support the work of its members and to develop services. CAID also has a key role in leading and supporting the wider advice sector.

Following local government reorganisation in 2019 Dorset Council has channelled the annual grants previously provided by the District Councils through CAID. In addition, CAID received a strategic grant from Dorset Council as part of their support to the voluntary and community sector. Part of this strategic grant was allocated to support the work of the local offices, with the remainder enabling CAID to support the wider advice sector through the work of the Advice Dorset Partnership and other collaborative working. This continued until October 2021 when the new Dorset Advice and Information Services contract which CAID had successfully won came into operation.

CAID continued to have an involvement in a number of successful projects which continued from previous years as well as new projects supporting Dorset Council to achieve its objectives. Details can be found in the notes to the accounts.

This has been the first full year of the revised management structure with the work of CAID being shared amongst the local offices and this has worked extremely well. It has meant a lot of time being spent by the LCAs and the CAID Board to reflect these changed working arrangements by reviewing how CAID funding should be allocated. It has been to contribute to each LCA for the time spent by their officers on supporting the CAID Board, monitoring the Dorset Council contract, Bid writing and Annual Leadership Assessment. These new service contributions will commence in October 2022 and will be in addition to the existing Board support for the Advice Dorset Partnership, governance, finance, liaison with Dorset Council and Communication functions. Support has also been approved for a one year income generation post.

Having successfully won the Dorset Council contract the Board established a Contracts monitoring Sub Committee to review performance by the LCAs on a quarterly basis against the contract and agreed local performance indicators. The Sub Committees terms of reference were extended to exclude monitoring of all contracts where the funds are paid directly to CAID. There is a half yearly contract review meeting with Dorset Council and the first meeting was very positive.

CITIZENS ADVICE IN DORSET
(A Company Limited by Guarantee)

The biggest challenge from winning the Dorset Council contract was to ensure that the funding given by Dorset Council was fairly and equitably distributed across the 3 LCA's as well as targeting areas of special needs as defined in the contract. The Board took the decision that for the first year of the contract there would be no change in the existing funding allocations and that any change would be brought in from October 2022 the second year of the contract.

A Governance Task and Finish Group was established which has successfully completed two projects firstly, an agreed Service Level Agreement between CAiD and 3 LCA's for the allocation of funding and secondly a revised funding formula with transitional arrangements spread over years 2 and 3 of the contract. The funding formula was a major challenge and to reflect a fair distribution across the Dorset Council area based on population and deprivation and a 60/40 hybrid solution was agreed

The annual leadership assessment from National Citizen's Advice (CAiD is an associate member of NCA) has again been a success story. There was a significant amount of work involved and the designated Chief Officer brought it all together and CAiD has received an excellent score in all areas which is an improvement on last year. What a change in two years which highlights how far CAiD has come in recent times.

Another success has been our involvement with Dorset Council and the role CAiD has played with other agencies since the beginning of the pandemic in 2020. The Central Dorset Chief Officer has attended regular weekly meetings with Dorset Council officers and other Voluntary and Statutory sector organisations which has enabled us to assist and support Dorset Council achieving its objectives. These meetings are important and recently the opportunity was there for CAiD to prepare and present a paper to Dorset Council on the impact of the cost-of-living crisis.

CAiD has continued to support the LCA's in their work and to ensure that Dorset Citizens Advice speaks with one voice and through the Communications Officer gets our message over and this has been successful over the year.

The Trustees express their thanks to the Chief Officers and their volunteers and staff for all their hard work during the pandemic and ensuring that Citizen's Advice has remained key to the future of advice services.

Financial review and reserves

Income from grants and donations increased to £842,574 from £640,106 in the previous year. Expenditure has increased from £648,985 in 2020/21 to £732,544. This gives an overall surplus of £110,030 this year, compared with a deficit of £8,879 in 2020/21.

The 2021/22 accounts reflect the continuing development of CAiD. CAiD does not employ any direct staff and delivery of CAiD work continues to be undertaken by member bureaux, either on a fee basis for specific operational work or as the delivery lead for specific projects. This fee based operational work covers administrative support (East Dorset & Purbeck), Financial support (East Dorset & Purbeck), Dorset Council Liaison (Central) and Advice Dorset Partnership (Central).

CAiD has continued to secure grant funding on behalf of the member bureaux. The most important grant income achieved in 2021/22 followed securing the Dorset Advice Contract. This three year contract commenced on the 1 October 2021 and replaces the historic grant funding inherited by Dorset Council on reorganisation. Further specific grants have been awarded for Debt Support, Inclusivity, Advocacy and SEND Support. These grants have been provided by Dorset Council. Delivery of the individual projects have been allocated to a lead bureau. The receipt of these grants has been in advance of the spending planned for 2022/23 and this unallocated income has been carried forward into 2022/23 through restricted reserves balances.

CAiD has also continued to invest in a number of shared services, developed and delivered through the member bureaux. These services include research and campaigns (Bridport), fundraising and bidding (East Dorset & Purbeck) and communications (East Dorset & Purbeck). The research and campaigns and the bid funder both only operated for part of 2021/22 due to staff availability. The communication and fundraising resources have been largely applied in ensuring a successful outcome for the Dorset Council advice service contract.

The presence of this unapplied grant income has led directly to the 2021/22 revenue surplus. The surplus of £110,030 includes income in advance for Debt Support (£45,284), Inclusivity Project (£41,772) and SEND Support (£30,000). If this grant funding is taken out of the equation then the underlying position of CAiD shows an operational deficit of £7,026.

The operational deficit has been funded by the application of resources from the unrestricted reserve.

The trustees' policy is to ensure that free monies (reserves) are available in each financial year to meet any foreseeable contingency. The CAiD spend in now concentrated into grant reimbursements and service fees to the member bureaux. This has reduced the direct financial risk that CAiD is exposed to and the designated closure reserve has been reduced to £5,000 with the balance of £1,308 transferred to the unrestricted reserve. In addition to this, a designated reserve with a balance of £12,884 (as at 31 March 2022) is available for CAiD to undertake investment in developing new projects or partnership work which supports the charity objectives. The unrestricted income fund, comprising solely current assets, represents the free reserves of CAiD. At 31st March 2022 this reserve stood at £31,260.

Plans for Future Periods

There are a number of challenges. Firstly, the Dorset Council contract is a fixed price contract which means all increased costs over the time of the contract have to be met by the LCA's either through generating more income or reducing costs. CAiD is helping with this process by providing funding for 12 months for an Income Generation post which is hoped will be self-funding from year 2 onwards. In addition to reduce costs closer working between the 3 LCA's will be necessary to minimise duplication and provide a more efficient business model. This is work which will start during the 2022/23 year.

Secondly the cost-of-living crisis is having a major impact on our clients which has led to a significant increase in activity in the LCA's as we come out of the pandemic. CAiD is working closely with Dorset Council and additional funds have been made available by the local authority to help deliver the Council objectives.

The review of the governance structure is still to be completed as we await updated guidance from National Citizen's Advice. There is a need to reflect that there are now only three LCA's following the merge of East Dorset and Purbeck and to have a robust structure in place to face the challenges of the future thereby ensuring CAiD is the voice of Citizen's Advice in the Dorset Council area through strong joint working.

This report has been prepared in accordance with the small companies regime under the Companies Act 2006

Approved by the trustees on 15-11-22


Alan Breakwell (Chair of Trustees)

INDEPENDENT EXAMINER'S REPORT

I report on the accounts of the charity for the year ended 31 March 2022, which are set out on pages 5 to 13.

Respective responsibilities of trustees and examiner

The trustees (who are also the directors of the company for the purposes of company law) are responsible for the preparation of the accounts. The trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed. The charity's gross income exceeded £250,000 and I am qualified to undertake the examination by being a qualified member of the Institute of Chartered Accountants in England and Wales.

Having satisfied myself that the charity is not subject to audit under company law and is eligible for independent examination, it is my responsibility to:

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

Basis of independent examiner's report

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

Independent examiner's statement

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

(1) which gives me reasonable cause to believe that in any material respect the requirements:

- to keep accounting records in accordance with section 386 of the Companies Act 2006;
- to prepare accounts which accord with the accounting records, comply with the accounting requirements of section 396 of the Companies Act 2006 and with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charities
have not been met; or

(2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



J. Richardson ACA FCCA DCHA
Ward Goodman - Chartered Accountants

4 Cedar Park, Cobham Road, Ferndown Industrial Estate, Wimborne, BH21 7SF

30th November 2022
Date

CITIZENS ADVICE IN DORSET
(A Company Limited by Guarantee)

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

	<u>Notes</u>	<u>Unrestricted</u> <u>Funds</u> <u>£</u>	<u>Designated</u> <u>Funds</u> <u>£</u>	<u>Restricted</u> <u>Funds</u> <u>£</u>	<u>Total</u> <u>31.03.22</u> <u>£</u>	<u>Total</u> <u>31.03.21</u> <u>£</u>
Incoming Resources:						
from generated funds						
Charitable activities	3	275,520	0	567,054	842,574	640,106
Total Incoming Resources		<u>275,520</u>	<u>0</u>	<u>567,054</u>	<u>842,574</u>	<u>640,106</u>
Resources Expended:						
Direct Charitable Expenditure						
Charitable activities	4	282,546	0	448,582	731,128	647,770
Governance costs	5	0	0	1,416	1,416	1,215
Total Resources Expended		<u>282,546</u>	<u>0</u>	<u>449,998</u>	<u>732,544</u>	<u>648,985</u>
Net (outgoing)/incoming resources before transfers		(7,026)	0	117,056	110,030	(8,879)
Transfers between funds	9.2	1,308	(1,308)	0	0	0
Net Income for the year		<u>(5,718)</u>	<u>(1,308)</u>	<u>117,056</u>	<u>110,030</u>	<u>(8,879)</u>
Reconciliation						
Balances brought forward		36,978	19,192	15,796	71,966	80,845
Balances carried forward	9	<u>31,260</u>	<u>17,884</u>	<u>132,852</u>	<u>181,996</u>	<u>71,966</u>

The notes on pages 8 to 13 form part of these financial statements

**CITIZENS ADVICE IN DORSET
(A Company Limited by Guarantee)**

COMPANY NUMBER 6778548 (ENGLAND AND WALES)
REGISTERED CHARITY NUMBER 1130056

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

	<u>Notes</u>	<u>31.03.22</u> <u>£</u>	<u>31.03.21</u> <u>£</u>
Current Assets			
Debtors and prepayments	7	348	7,487
Cash at bank and in hand		183,328	72,802
		<u>183,676</u>	<u>80,289</u>
Current Liabilities			
Creditors: amounts falling due within one year	8	(1,680)	(8,323)
Total assets less current liabilities		<u>181,996</u>	<u>71,966</u>
Funds of the Charity			
Unrestricted reserves	9	31,260	36,978
Designated reserves	9.2	17,884	19,192
Restricted reserves	9.3	132,852	15,796
		<u>181,996</u>	<u>71,966</u>

The notes on pages 8 to 13 form part of these financial statements

The charitable company is entitled to exemption from audit under section 477 of the Companies Act 2006 for the year ended 31 March 2022

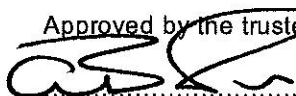
The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2022 in accordance with Section 476 of the Companies Act 2006

The trustees acknowledge their responsibility 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.

The financial statements were approved by the Board of Trustees and authorised for issue

Approved by the trustees on 15.11.22



Alan Breakwell (Chair of Trustees)

CITIZENS ADVICE IN DORSET
(A Company Limited by Guarantee)

CASH FLOW
AS AT 31ST MARCH 2022

	<u>Notes</u>	<u>2021/22</u> £	<u>2020/21</u> £
Cash flow from operating activities			
Net Cash income/(expenditure)		110,030	(8,879)
Working Capital adjust			
Decrease/(increase) in Debtors	7	7,139	(28)
Increase/(decrease) in creditors	8	(6,643)	(1,203)
Net Increase in Cash		<u>110,526</u>	<u>(10,110)</u>
Cash & Cash equivalents 1 April		72,802	82,912
Cash & Cash equivalents 31 March		<u>183,328</u>	<u>72,802</u>

All the cash flows are derived from continuing operations during the above two periods

The notes on pages 8 to 13 form part of these financial statements

CITIZENS ADVICE IN DORSET
(A Company Limited by Guarantee)

NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31ST MARCH 2022

1 Accounting policies

a) Accounting basis

Citizens' Advice in Dorset is a private charitable company limited by guarantee and incorporated in England and Wales. 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. The address of the registered office is given in the charity information on page 1 of these financial statements.

The charity constitutes a public benefit entity as defined by FRS 102. The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014 (as updated through Update Bulletin 1 published on 2 February 2016), the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102), the Charities Act 2011, the Companies Act 2006 and UK Generally Accepted Practice as it applies from 1 January 2015.

The accounts are prepared on a going concern basis under the historical cost convention. The accounts are presented in sterling which is the functional currency of the charity and rounded to the nearest £.

The significant accounting policies applied in the preparation of these accounts are set out below. These policies have been consistently applied to all years presented unless otherwise stated.

b) Income

All income is recognised when the charity has entitlement to the income, there is sufficient certainty of receipt and so it is probably that the income will be received, and the amount receivable can be measured reliably. No expenditure is netted off against income. Grants (including government grants) are recognised in full in the statement of financial activities in the year in which the grant is receivable. Other income, including donations, gifts and covenants and bank interest is included when it is received.

c) Debtors

Trade debtors are recognised at the settlement amount due after any trade discount offered.

d) Expenditure

Expenditure is recognised on an accruals basis as soon as there is a legal or constructive obligation committing the charity to the expenditure, it is probable that settlement will be required and the amount of the obligation can be measured reliably. Expenditure includes any VAT which cannot be fully recovered.

e) Creditors

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discount due.

f) Funds

The charity's funds comprise of unrestricted income funds which can be used in furtherance of the charitable objects at the trustees' discretion and restricted income funds which can only be used for particular restricted projects or purposes within the objects of the charity. Restrictions arise when specified by the funder or when funds are raised for particular restricted projects or purposes. Expenditure which meets the restricted criteria is charged to that fund, together with a fair allocation of support and administrative costs.

g) Pensions

The charity does not have any paid employees and does not operate or contribute to any personal pension plan.

h) Cash at Bank and In hand

Cash at Bank and in hand includes all funds on deposit with the bank and any petty cash floats

2 Preparation of Accounts: .

The accounts have been prepared on a "Going Concern" basis. In the event of any major reduction in our grant income, such as failure to deliver successfully the Dorset Council Advice contract, that basis might not be appropriate and a liability for legacy costs would be required in the accounts. This risk is covered by the designated closure reserve.

NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31ST MARCH 2022

3. Incoming resources in furtherance of the charities objectives

	<u>Unrestricted</u>	<u>Restricted</u>	<u>Total</u>	<u>Total</u>
	<u>Fund</u>	<u>Funds</u>	<u>31.03.22</u>	<u>31.03.21</u>
	<u>31.03.22</u>	<u>31.03.22</u>	<u>31.03.22</u>	<u>31.03.21</u>
	<u>£</u>	<u>£</u>	<u>£</u>	<u>£</u>
Dorset Council - Core Grant	275,520	10,305	285,825	571,650
Dorset Advice Contract	0	282,325	282,325	0
Armed Forces Support - Dorset Council	0	0	0	4,940
Refugee Resettlement Project	0	28,516	28,516	28,516
Income Maximisation	0	35,908	35,908	35,000
Dorset Council - Debt Service Support	0	80,000	80,000	0
Dorset Council - Advocacy Support	0	30,000	30,000	0
Dorset Council - Inclusivity Support	0	70,000	70,000	0
Dorset Council - SEN Support	0	30,000	30,000	0
	<u>275,520</u>	<u>567,054</u>	<u>842,574</u>	<u>640,106</u>

CITIZENS ADVICE IN DORSET
(A Company Limited by Guarantee)

NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31ST MARCH 2022

	Bureau Development	Designated Reserves	Dorset Grant Housing	Dorset Advice Contract	Refugee Resettlement Project	Income Maximisation	Dorset Debt Support	Dorset Advocacy Support	Dorset Inclusivity Support	Dorset SEN Support	Restricted Fund Total 31.03.22	Total 31.03.22	Total 31.03.21
	£	£	£	£	£	£	£	£	£	£	£	£	£
4. Charitable Activities													
Disbursements													
Disbursements	282,347	0	10,305	269,162	28,516	35,908	34,716	30,000	28,228	0	436,825	699,172	617,880
	282,347	0	10,305	269,162	28,516	35,908	34,716	30,000	28,228	0	436,825	699,172	617,880
Staff													
Salaries (Note 5)	0	0	0	0	0	0	0	0	0	0	0	0	2,039
Settlement	0	0	0	0	0	0	0	0	0	0	0	0	7,892
Training	0	0	0	0	0	0	0	0	0	0	0	0	(245)
	0	0	0	0	0	0	0	0	0	0	0	0	9,486
Premises													
Rent / room hire	0	0	0	0	0	0	0	0	0	0	0	0	0
	0	0	0	0	0	0	0	0	0	0	0	0	0
Overheads													
Dorset Council Liaison	1,000	0	0	1,000	0	0	0	0	0	0	1,000	2,000	1,833
Administration Support	1,000	0	0	1,000	0	0	0	0	0	0	1,000	2,000	1,833
Financial Support	1,000	0	0	1,000	0	0	0	0	0	0	1,000	2,000	2,000
Advice Dorset Partnership	2,000	0	0	2,000	0	0	0	0	0	0	2,000	4,000	3,274
Research & Campaigns	6,201	0	0	2,507	0	0	0	0	0	0	2,507	6,708	3,683
Income Generation/Bidding	3,000	0	0	0	0	0	0	0	0	0	0	3,000	4,000
Communications	4,250	0	0	4,250	0	0	0	0	0	0	4,250	8,500	1,500
Print, stationery & postage	0	0	0	0	0	0	0	0	0	0	0	0	269
Subscriptions	85	0	0	0	0	0	0	0	0	0	0	85	85
Website fees	1,140	0	0	0	0	0	0	0	0	0	0	1,140	637
Payroll & admin of pension	76	0	0	0	0	0	0	0	0	0	0	76	80
Legal Fees	0	0	0	0	0	0	0	0	0	0	0	0	1,000
Miscellaneous	157	0	0	0	0	0	0	0	0	0	0	157	50
Insurance	291	0	0	0	0	0	0	0	0	0	0	291	220
	26,199	0	0	11,757	0	0	0	0	0	0	11,757	31,956	26,464
	282,646	0	10,305	280,909	28,516	35,908	34,716	30,000	28,228	0	448,582	731,128	647,770
5. Governance Costs													
Trustee expenses	0	0	0	0	0	0	0	0	0	0	0	0	0
Bank charges	0	0	0	98	0	0	0	0	0	0	98	98	89
Annual report & A.G.M.	0	0	0	0	0	0	0	0	0	0	0	0	0
Independent Examiner's fee	0	0	0	1,320	0	0	0	0	0	0	1,320	1,320	1,146
	0	0	0	1,418	0	0	0	0	0	0	1,418	1,418	1,215

CITIZENS ADVICE IN DORSET
(A Company Limited by Guarantee)

NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31ST MARCH 2022

6. Staff costs

No remuneration was paid to directors in the year.

The remaining staff and related costs were:-

	<u>Unrestricted</u> <u>Funds</u> £	<u>Designated</u> <u>Funds</u> £	<u>Restricted</u> <u>Funds</u> £	<u>Total</u> <u>31.03.22</u> £	<u>Total</u> <u>31.03.21</u> £
Salaries - Bureau Development	0	0	0	0	1,942
Pension Costs	0	0	0	0	97
	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>2,039</u>

No employee received emoluments of more than £60,000

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

	2022	2021
Employees	<u>0</u>	<u>0</u>

The bureau currently employs no staff. There were no trustees' remuneration or other benefits for the year ended 31 March 2022 nor for the period ended 31 March 2021. No trustees received expenses for the year ended 31 March 2022.

7. Debtors and prepayments

	<u>31.03.22</u> £	<u>31.03.21</u> £
Other Debtors	0	7,129
Payment in Advance	348	358
	<u>348</u>	<u>7,487</u>

8. Creditors: amounts falling due within one year

	<u>31.03.22</u> £	<u>31.03.21</u> £
Trade Creditors	360	0
Other Creditors	0	7,129
Accruals	1,320	1,194
	<u>1,680</u>	<u>8,323</u>

9. Reserves

	<u>General</u> <u>Reserve</u> £	<u>Designated</u> <u>Reserves</u> £	<u>Restricted</u> <u>Reserves</u> £	<u>Total</u> <u>Reserves</u> £
Balance at 1st April 2021	36,978	19,192	15,796	71,966
Net (outgoing)/incoming resources	(7,026)	0	117,056	110,030
Transfers between funds	1,308	(1,308)	0	0
Balance at 31st March 2022	<u>31,260</u>	<u>17,884</u>	<u>132,852</u>	<u>181,996</u>

9.1 General Reserve

This reserve represents the working capital remaining for the day to day running of the charity's normal activities

9.2 Designated Reserves

	As at 1 April 2021 £	Spent in year £	Transfer in year £	As at 31 March 2022 £
Closure Reserve	6,308	0	(1,308)	5,000
Development Reserve	12,884	0	0	12,884
	<u>19,192</u>	<u>0</u>	<u>(1,308)</u>	<u>17,884</u>

Closure Reserve

A reserve set up to meet potential costs that may arise following the closure and winding up of the company.

Development Reserve

A reserve set up to support additional costs arising from the development of advice services within Dorset.

CITIZENS ADVICE IN DORSET
(A Company limited by Guarantee)

NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31ST MARCH 2022

9.3 Restricted Reserves	Opening Balance 01.04.21 £	Add/(Less) Net Surplus (Deficit) £	Transfers Between Reserves £	Closing Balance 31.03.22 £
Dorset Grant - Housing Support	0	0	0	0
Dorset Advice Contract	0	0	0	0
Bureau Training	1,148	0	0	1,148
PBS - Income Maximisation	6,488	0	(6,488)	0
SVPP - Income Maximisation	475	0	(475)	0
SVPP II - Income Maximisation	475	0	(475)	0
WestWey - Income Maximisation	993	0	(993)	0
WestWey II - Income Maximisation	991	0	(991)	0
Extension - Income Maximisation	286	0	(286)	0
Refugee Resettlement	0	0	0	0
Income Maximisation	0	0	9,708	9,708
Armed Forces Support	4,940	0	0	4,940
Dorset Council - Debt Service Support	0	45,284	0	45,284
Dorset Council - Advocacy Support	0	0	0	0
Dorset Council - Inclusivity Support	0	41,772	0	41,772
Dorset Council - SEND Support	0	30,000	0	30,000
	<u>15,796</u>	<u>117,056</u>	<u>0</u>	<u>132,852</u>

The restricted element of the Dorset Council money relates to the Homelessness projects. The money is received by CAiD and then distributed (in its entirety) to Purbeck and Central Citizens Advice respectively who undertake this project work.

Dorset Advice Contract: CAiD successfully bid for the Dorset Advice Contract. This contract replaces the previous unrestricted grant support and will be provided through a three year contract that commenced on the 1/10/2021. For 2021/22 the contract funding was allocated on the same basis as the previous unrestricted grant funding.

Bureau Training: CAiD provides courses on benefits, debt and employment. CAiD arranges the courses at the request of the Local Citizens Advice offices who pay for every place they book. Courses are only run if the income raised is sufficient to cover the costs incurred. Due to the limitation on training created by Covid19 the balance of £1,148 is being carried forward to 2022/23.

Funding from the Stour Valley & Poole Partnership (SVPP) was passed via CAiD to local offices for the provision of **Personal Budgeting Support**. This project ended on 31 March 2019. The balance of £6,488 on the fund has been amalgamated in the Income Maximisation Reserve pending its application.

CAiD worked with **SVPP** and the **WestWey Partnership in 2017** to provide support for the roll-out of Universal Credit. The funding provided the equivalent of 3 full-time 'Income Maximisation Caseworkers' based in the local offices in the relevant partnership areas for one year. Balances of £475 and £993 have been amalgamated in the Income Maximisation Reserve pending its application.

The **SVPP II** and **WestWey II** were an extension of the earlier income maximisation project funded by **SVPP** and **WestWey**. Amounts of £475 and £991 have been amalgamated in the Income Maximisation Reserve pending its application.

Extension - Income Maximisation - The WestWey element of the Income Maximisation projects was extended to 31 March 2020. £286 has been amalgamated in the Income Maximisation Reserve pending its application.

The **Income Maximisation reserve** now holds all the residual income maximisation funding. The ongoing project is funded by Dorset Council and its delivery is now managed by East Dorset & Purbeck. Funds received in 2021/22 were fully allocated to the bureaux delivering the service. The project funding has been extended to the 31 March 2023.

NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31ST MARCH 2022

9.3 Restricted Reserves (continued)

Refugee Resettlement Programme (previously Syrian Refugee Programme): Dorset Council provided a 1 year grant to employ 2 part time advisers to provide advice and support to Syrian families who had been re-settled in Dorset under the Home Office Syrian Vulnerable Persons Resettlement Scheme. The project started in January 2019, and the advisers were based in a Local Citizens Advice offices. The project has been extended until the 31st March 2024 and the remit of the project support extended to meet the needs of other refugee groups.

Armed Forces Support: Dorset Council provided grant funding of £4,940 for providing advice to members of the armed forces and their families. This funding will be carried forward into 2022/23 whilst an effective delivery programme is prepared.

Dorset Council - Debt Support: A project running from October 2022 to March 2023 that will support the operation of a Dorset Debt unit that can provide support to generalist advisers delivering debt advice to clients and provide specialist advice direct to clients as referred by generalist advisers. The project will also provide training to advisors and coordinate the collation of debt issues needed to support research and campaign work. The project will be managed by CA Central Dorset.

Dorset Council - Advocacy Support: A project running from 1 January 2022 to 31 December 2022 that will provide Advocacy services in the Dorset Council area and to work collaboratively with a range of equality, diversity and inclusion partners including Kushti Bok. The project will be managed by CA Central Dorset.

Dorset Council - Inclusivity Support: A project running from February 2022 to February 2023 that will develop a sustainable framework of inclusivity and accessibility across the Dorset area, including working with local small hospitality and retail businesses. The project will be managed by CA East Dorset and Purbeck.

Dorset Council - SEND Support: A project running from March 2022 to August 2023 that will provide targeted advice and support to parents, guardians and carers of under 25 year olds who have special educational needs or disability. This project will be managed by CA Central Dorset and CA Bridport.

9.4 Transfer of Funds

Following consideration of the CAID reserves in 2021/22 the following transfers have been actioned

Transfer to General Fund: Due to the changed risk position of CAID now that it is operating without directly employed staff it was agreed that £1,308 from the Closure Reserve would be transferred to the General Fund.

Transfer of Income Maximisation Funds: A number of historic fund balances relating to Income Maximisation work have been amalgamated into an Income Maximisation Fund which will be available to support the development of this project.

10 Related Party Transactions and control

Citizens Advice in Dorset is constituted as a charitable company limited by guarantee and having no share capital. As such, there are no members with shareholdings in control of the company: control is vested in the Trustees as a body. There were no related party transactions during the year.

CITIZENS ADVICE IN DORSET

England & Wales - Charity number 1130056

Accounts

Citizens Advice in Dorset
(A Company Limited by Guarantee)

ACCOUNTS
FOR THE YEAR ENDED 31ST MARCH 2021

COMPANY NUMBER 6778548 (ENGLAND AND WALES)
REGISTERED CHARITY NUMBER 1130056

**CITIZENS ADVICE IN DORSET
(A Company Limited by Guarantee)**

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TRUSTEE'S REPORT FOR THE YEAR ENDED 31st MARCH 2021

The Trustees present their Report and unaudited Financial Statements for the year ended 31 March 2021. The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

REFERENCE AND ADMINISTRATIVE INFORMATION

Charity name	Citizens' Advice in Dorset (CAiD)
Charity Registration Number	1130056
Company Registration Number	6778548
Registered office	4 Cedar Park Cobham Road Ferndown Industrial Estate, BH21 7SF
Correspondence Address	Mill Lane Wareham Dorset. BH20 4RA
Independent Examiner	Ward Goodman 4 Cedar Park Cobham Road Ferndown Industrial Estate, BH21 7SF
Bankers	CAF Bank Ltd 25, Kings Hill Avenue West Malling, Kent, ME19 4JQ
Website	https://citizensadvisedorset.org.uk/

Trustees

The directors of the charitable company (the charity) are its Trustees for the purpose of charity law and throughout the report are collectively referred to as the Trustees.

Anne Joseph	Independent Chairman	Resigned 13/9/2020
David Collins	Treasurer - Central Dorset	Resigned Treasurer 31/3/2021
Bruce Willoughby	Bridport	Resigned 15/12/2020
Tony Rogers	Bridport	Resigned 16/9/2020
Stephen Godfrey	Bridport	Appointed trustee 24/11/2020
Stephen Beare	Central Dorset	
David Cove	Vice Chairman - Central Dorset	Appointed Vice Chair 17/9/2020
Roger Edgington	Central Dorset	
Jennifer Vaughan - Jackson	Central Dorset	Resigned 9/12/2020
Alan Breakwell	Chairman - East Dorset	Appointed Chair 17/9/2020
Ashley Rowlands	East Dorset	
Richard Holman	Purbeck	
Stephen Parker	Purbeck	Appointed Treasurer 1/4/2021

Chief Officers

Rovarn Wickremasinghe	Bridport & District	
Daniel Cadisch	Central Dorset	
Dorne Hardyman	East Dorset	Until September 2020
Helen Goldsack	Purbeck	Interim manager East Dorset from October 2020

TRUSTEE'S REPORT FOR THE YEAR ENDED 31st MARCH 2021

STRUCTURE, GOVERNANCE AND MANAGEMENT

Citizens' Advice in Dorset (CAiD), formerly Dorset Citizens' Advice Partnership (DorCAP), is the consortium established in January 2009 to strengthen and develop the Citizens Advice offices in Dorset. The charity is a company limited by guarantee and governed by its memorandum and articles of association.

On the 1st April 2019, the new unitary authority of Bournemouth, Christchurch & Poole was created. The former Dorset County, East Dorset, North Dorset, Purbeck, Weymouth & Portland, and West Dorset Councils merged to form the new Dorset Council. Due to the Local Government reorganisation and the structural changes to the Local Citizens Advice Offices, the decision was taken to review and update the Memorandum and Articles of Association which was adopted on the 11th November 2019.

The current members are Bridport & District, Central Dorset, East Dorset, Purbeck and Weymouth and Portland. The members are each responsible for appointing two Trustees to the board. The trustee board may appoint co-opted trustees as set out in the articles of association. New trustees undergo induction training and mentoring from existing trustees.

The members of the company who are its directors undertake to contribute such amount as may be required (not exceeding £1) to the company's assets if it should be wound up, for payment of the company's debts and liabilities.

Organisation

Citizens' Advice in Dorset (CAiD) is governed by its Board of Directors (who are also the trustees) which is responsible for setting the strategic direction of the organisation and its policies. The Board carries ultimate responsibility for the conduct of the charity in ensuring it meets its legal and contractual obligations. The Board meets quarterly with formal agenda and minutes recorded. There are two sub committees covering Finance and Communications and Development as well as task and finish groups to deal with particular topics.

Until April 2020 the service was managed on behalf of the Trustees by the Manager through a formal scheme of delegation. Since May 2020 the work of the Manager and the administration of CAiD has been allocated over the local offices and the Board has been supported and advised by the Chief Officers and National Citizen's Advice.

CAiD are associate members of National Citizen's Advice (NCA).

Objectives and Activities for the Public Benefit

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 England and Wales.

To achieve its objects the charity promotes the efficiency and effectiveness of Citizens Advice in the Dorset Council area.

The trustees confirm that they have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing the charity's aims and objectives and planning future activities.

Principal Activities Achievements and Performance

Since 2013, CAiD has established itself as an agent to secure funding which is channelled to support the work of its members and to develop services. CAiD also has a key role in leading and supporting the wider advice sector.

The big change came in 2019 following local government reorganisation when Dorset Council channelled the annual grants through CAiD, these grants previously having been paid by the individual local authorities direct to the local offices. In addition, CAiD continued to receive a strategic grant from Dorset Council as part of their support to the voluntary and community sector. Part of this grant supports the work of the four Dorset local offices, with the remainder enabling CAiD to support the wider advice sector through the work of the Advice Dorset Partnership and other collaborative working.

CAiD continued to have an involvement in a number of successful projects which continued from previous years with the details being found in the notes to the accounts. This year has been dominated by the change and challenge of supporting the local offices dealing with the impact of the pandemic.

The Manager left at the end of April which gave the opportunity to review how CAiD was structured, and it was agreed that the Manager would not be replaced with the work being shared amongst the local offices and this has proven to be a sound move. This change came at a time when the future of the Dorset Council funding was under discussion for 2021/22 and beyond. In this area and others, CAiD was positive force in promoting debate amongst the four Dorset local offices.

There was further change with the Independent Chairman standing down in September and the need to review the governance structure. The decision was taken at this important time with the Dorset Council Advice Services being put out for tender that the Chairman would come from one of the four LCA's. This was a big challenge for the Chairman to ensure the local offices worked together and that CAiD spoke with one voice which has been demonstrated over the last few months.

CITIZENS ADVICE IN DORSET
(A Company Limited by Guarantee)

CAiD established two Task and Finish Groups; one to deal with the bid for the Dorset Council Advice and Information Services contract and the other to review the future of CAiD. In both cases staff from all local offices were involved and Trustees of local offices who were not CAiD Trustees were invited to sit on the groups. This has worked extremely well and is a blueprint for the future.

The Dorset Council contract runs from October 2021 for an initial 3 years with the option of a further 2 years and CAiD had to submit its bid by early June. A significant amount of the preparatory work was completed by the end of the financial year with Dorset Council holding an event in February to set the scene regarding what the Council would be looking forward with the tender.

The other Task and Finish Group had one important task to complete before reviewing governance arrangements and that was to ensure CAiD was prepared for the annual leadership assessment from National Citizen's Advice (CAiD is an associate member of NCA). There was a significant amount of work involved and the designated Chief Officer brought it all together and CAiD was rewarded with an excellent score with room for improvement. This was a major change from the review undertaken in 2020.

During the year CAiD used some of its income to support hours for a Dorset Citizens Advice Communications Officer. This role provided a consistent message across the Dorset Council area again emphasising that all spoke with one voice. Secondly, it also agreed to fund a number of hours for a post to scope and deliver funding across the Dorset Council area. Thirdly, it provided financial support for a Dorset Research and Campaigns Officer. This key aspect of the work of Citizens Advice was led by the Bridport & Districts Chief Officer and has helped to better coordinate the work both locally and in collaboration with NCA.

The board have recently reviewed the major risks and systems/procedures have been established to manage these risks. The review of governance arrangements and changes to CAiD membership will further address the management of risks by the CAiD board.

Finally, another success has been our involvement with Dorset Council and the role CAiD has played with other agencies during the pandemic. The Central Dorset Chief Officer has attended regular weekly meetings with Dorset Council officers and other Voluntary and Statutory sector organisations which has enabled us to assist and support Dorset Council achieving its objectives.

The Trustees express their thanks to the Chief Officers and their volunteers and staff for all their hard work during the pandemic and ensuring that Citizen's Advice has remained key to the future of advice services.

Financial review and reserves

Income from grants and donations increased to £640,106 from £257,560 in the previous year. Expenditure has increased from £251,144 in 2020 to £648,985. This gives an overall deficit of £8,879 this year, compared with a surplus of £6,416 in 2020.

The 2020/21 accounts reflect the wider changes to CAiD. With the resignation of the Bureau Manager the accounts only show residue direct employment costs. These amount to £2,039 plus a settlement payment of £7,692 (plus £1,000 fees). Without employed staff the delivery of direct CAiD work has been allocated to member bureaux on a fee basis. This work covers administrative support (East Dorset), Financial support (Purbeck), Dorset Council Liaison (Central) and Advice Dorset Partnership (Central).

CAiD has also invested in a number of shared services, developed and delivered through the member bureaux. These new or enhanced services include research and campaigns (Bridport), fundraising and bidding (Purbeck) and communications (East Dorset). The communication and fundraising resources have been largely applied in ensuring that a strong application could be made towards the Dorset Council advice service contract which will replace the current core grant funding from October 2021.

The trustees' policy is to ensure that free monies (reserves) are available in each financial year to meet any foreseeable contingency. Currently this is set at minimum target of six months 'planned running costs' and valued at £15,000. This is held in the designated closure reserve. In 2020/21 £8,692 of this reserve was applied to meet the settlement costs associated with the departure of the bureau manager. The balance on this fund now stands at £6,308 and the trustees will need to consider in 2021/22 if this fund is replenished or if the operating risks now require a lower designated balance. In addition to this, a designated reserve with a balance of £12,884 (as at 31 March 2021) is available for CAiD to undertake investment in the appraisal and development of new projects and areas of work and to support further shared partnership work. The unrestricted income fund, comprising solely current assets, represents the free reserves of CAiD. At 31st March 2021 this reserve stood at £36,978.

Plans for Future Periods

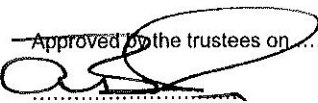
The two big challenges for the forthcoming year are to be successful delivery of the recently awarded Dorset Council Advice and Information Services contract. This contract will provide stable funding for at least 3 years based on the current core grant income. The contract will start on the 1st October 2021.

Secondly to complete the review of the governance structure to reflect that from April 2021 there are now only three LCA's following the merger of East Dorset and Purbeck and to have a robust structure in place to face the challenges the Dorset Council contract will bring thereby ensuring CAiD is the voice of citizen's advice in the Dorset Council area through strong joint working.

This report has been prepared in accordance with the small companies regime under the Companies Act 2006

Approved by the trustees on

7th DECEMBER 2021


Alan Breakwell (Chair of Trustees)

INDEPENDENT EXAMINER'S REPORT

I report on the accounts of the charity for the year ended 31 March 2021, which are set out on pages 5 to 12.

Respective responsibilities of trustees and examiner

The trustees (who are also the directors of the company for the purposes of company law) are responsible for the preparation of the accounts. The trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed. The charity's gross income exceeded £250,000 and I am qualified to undertake the examination by being a qualified member of the Institute of Chartered Accountants in England and Wales.

Having satisfied myself that the charity is not subject to audit under company law and is eligible for independent examination, it is my responsibility to:

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

Basis of independent examiner's report

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

Independent examiner's statement

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

(1) which gives me reasonable cause to believe that in any material respect the requirements:

- to keep accounting records in accordance with section 386 of the Companies Act 2006;
 - to prepare accounts which accord with the accounting records, comply with the accounting requirements of section 396 of the Companies Act 2006 and with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charities
- have not been met; or

(2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



J. Richardson ACA FCCA DCHA

Ward Goodman - Chartered Accountants

4 Cedar Park, Cobham Road, Ferndown Industrial Estate, Wimborne, BH21 7SF

10th December 2021
Date

CITIZENS ADVICE IN DORSET
(A Company Limited by Guarantee)

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

	<u>Notes</u>	<u>Unrestricted Funds</u> £	<u>Designated Funds</u> £	<u>Restricted Funds</u> £	<u>Total 31.03.21</u> £	<u>Total 31.03.20</u> £
Incoming Resources:						
from generated funds						
Charitable activities	3	551,040	0	89,066	640,106	257,560
Total Incoming Resources		<u>551,040</u>	<u>0</u>	<u>89,066</u>	<u>640,106</u>	<u>257,560</u>
Resources Expended:						
Direct Charitable Expenditure						
Charitable activities	4	554,584	0	93,186	647,770	249,582
Governance costs	5	1,215	0	0	1,215	1,562
Total Resources Expended		<u>555,799</u>	<u>0</u>	<u>93,186</u>	<u>648,985</u>	<u>251,144</u>
Net (outgoing)/incoming resources before transfers		(4,759)	0	(4,120)	(8,879)	6,416
Transfers between funds	9.2	8,692	(8,692)	0	0	0
Net Income for the year		<u>3,933</u>	<u>(8,692)</u>	<u>(4,120)</u>	<u>(8,879)</u>	<u>6,416</u>
Reconciliation						
Balances brought forward		33,045	27,884	19,916	80,845	74,429
Balances carried forward	9	<u>36,978</u>	<u>19,192</u>	<u>15,796</u>	<u>71,966</u>	<u>80,845</u>

The notes on pages 8 to 13 form part of these financial statements

CITIZENS ADVICE IN DORSET
(A Company Limited by Guarantee)

COMPANY NUMBER 6778548 (ENGLAND AND WALES)
REGISTERED CHARITY NUMBER 1130056

BALANCE SHEET
AS AT 31ST MARCH 2021

	<u>Notes</u>	<u>31.03.21</u> £	<u>31.03.20</u> £
Current Assets			
Debtors and prepayments	7	7,486	7,458
Cash at bank and in hand		<u>72,802</u>	<u>82,912</u>
		80,288	90,370
Current Liabilities			
Creditors: amounts falling due within one year	8	(8,322)	(9,525)
Total assets less current liabilities		<u><u>71,966</u></u>	<u><u>80,845</u></u>
Funds of the Charity			
Unrestricted reserves	9	36,978	33,045
Designated reserves	9.2	19,192	27,884
Restricted reserves	9.3	15,796	19,916
		<u><u>71,966</u></u>	<u><u>80,845</u></u>

The notes on pages 8 to 13 form part of these financial statements

The charitable company is entitled to exemption from audit under section 477 of the Companies Act 2006 for the year ended 31 March 2021

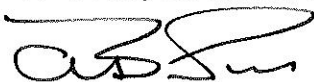
The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2021 in accordance with Section 476 of the Companies Act 2006

The trustees acknowledge their responsibility 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.

The financial statements were approved by the Board of Trustees and authorised for issue

Approved by the trustees on 7 December 2021



CITIZENS ADVICE IN DORSET
(A Company Limited by Guarantee)

CASH FLOW
AS AT 31ST MARCH 2021

	<u>Notes</u>	<u>2020/21</u> £	<u>2019/20</u> £
Cash flow from operating activities			
Net Cash income/(expenditure)		(8,879)	6,416
Working Capital adjust			
Decrease/(increase) in Debtors	7	(28)	9,175
Increase/(decrease) in creditors	8	(1,203)	(7,261)
Net Increase in Cash		<u>(10,110)</u>	<u>8,330</u>
Cash & Cash equivalents 1 April		82,912	74,582
Cash & Cash equivalents 31 March		<u>72,802</u>	<u>82,912</u>

All the cash flows are derived from continuing operations during the above two periods

The notes on pages 8 to 13 form part of these financial statements

NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31ST MARCH 2021

1 Accounting policies

a) Accounting basis

Citizens' Advice in Dorset is a private charitable company limited by guarantee and incorporated in England and Wales. 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. The address of the registered office is given in the charity information on page 1 of these financial statements.

The charity constitutes a public benefit entity as defined by FRS 102. The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014 (as updated through Update Bulletin 1 published on 2 February 2016), the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102), the Charities Act 2011, the Companies Act 2006 and UK Generally Accepted Practice as it applies from 1 January 2015.

The accounts are prepared on a going concern basis under the historical cost convention. The accounts are presented in sterling which is the functional currency of the charity and rounded to the nearest £.

The significant accounting policies applied in the preparation of these accounts are set out below. These policies have been consistently applied to all years presented unless otherwise stated.

b) Income

All income is recognised when the charity has entitlement to the income, there is sufficient certainty of receipt and so it is probably that the income will be received, and the amount receivable can be measured reliably. No expenditure is netted off against income. Grants (including government grants) are recognised in full in the statement of financial activities in the year in which the grant is receivable. Other income, including donations, gifts and covenants and bank interest is included when it is received.

c) Debtors

Trade debtors are recognised at the settlement amount due after any trade discount offered.

d) Expenditure

Expenditure is recognised on an accruals basis as soon as there is a legal or constructive obligation committing the charity to the expenditure, it is probable that settlement will be required and the amount of the obligation can be measured reliably. Expenditure includes any VAT which cannot be fully recovered.

e) Creditors

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discount due.

f) Funds

The charity's funds comprise of unrestricted income funds which can be used in furtherance of the charitable objects at the trustees' discretion and restricted income funds which can only be used for particular restricted projects or purposes within the objects of the charity. Restrictions arise when specified by the funder or when funds are raised for particular restricted projects or purposes. Expenditure which meets the restricted criteria is charged to that fund, together with a fair allocation of support and administrative costs.

g) Pensions

The charity operates a defined contribution group personal pension plan for those employees who wish to participate. Payments are charged to the statement of financial activities in the period in which they are incurred. Pensions are also contributed in respect of employees eligible under government auto-enrolment rules.

h) Cash at Bank and in hand

Cash at Bank and in hand includes all funds on deposit with the bank and the petty cash floats

2 Preparation of Accounts:

The accounts have been prepared on a "Going Concern" basis. In the event of any major reduction in our grant income, such as failure to be the successful applicant to the Dorset Council Advice contract, that basis would not be appropriate and a liability for legacy costs would be required in the accounts. This risk is covered by the designated closure reserve.

**NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31ST MARCH 2021**

3. Incoming resources in furtherance of the charities objectives

	<u>Unrestricted</u> <u>Fund</u> <u>31.03.21</u> <u>£</u>	<u>Restricted</u> <u>Funds</u> <u>31.03.21</u> <u>£</u>	<u>Total</u> <u>31.03.21</u> <u>£</u>	<u>Total</u> <u>31.03.20</u> <u>£</u>
Dorset Council - Core Grant	551,040	20,610	571,650	86,846
Armed Forces Support - Dorset Council	0	4,940	4,940	16,615
Membership Scheme - Advice Dorset Partnership	0	0	0	339
Bureau Training Courses	0	0	0	1,050
Mediation Dorset	0	0	0	4,711
Surviving Winter	0	0	0	45,000
Stour Valley Partnership II - Income maximisation	0	0	0	16,000
West Wey II - Income maximisation	0	0	0	30,436
EUSS	0	0	0	13,139
Syrian Resettlement Project	0	28,516	28,516	25,446
Income Maximisation Extension	0	0	0	17,978
Income Maximisation	0	35,000	35,000	0
	<u>551,040</u>	<u>89,066</u>	<u>640,106</u>	<u>257,560</u>

NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31ST MARCH 2021

	Bureau Development	Designated Reserves	Dorset Council	Surviving Winter	Mediation Dorset	ADP +	Income Maximisation	Syrian Resettlement Project	Restricted Fund Total	Total 31.03.21	Total 31.03.20
	£	£	£	£	£	£	£	£	£	£	£
4. Charitable Activities											
Disbursements											
Disbursements	524,694	0	20,610	2,300	1,174	1,162	39,000	28,940	93,186	617,880	200,352
	524,694	0	20,610	2,300	1,174	1,162	39,000	28,940	93,186	617,880	200,352
Staff											
Salaries (Note 6)	2,039	0	0	0	0	0	0	0	0	2,039	31,666
Settlement	7,692	0	0	0	0	0	0	0	0	7,692	0
Administrative support	0	0	0	0	0	0	0	0	0	0	2,600
Recruitment costs	0	0	0	0	0	0	0	0	0	0	0
Travelling	0	0	0	0	0	0	0	0	0	0	0
Training	(245)	0	0	0	0	0	0	0	0	(245)	3,296
	9,486	0	0	0	0	0	0	0	0	9,486	218
Premises											
Rent / room hire	0	0	0	0	0	0	0	0	0	0	2,408
	0	0	0	0	0	0	0	0	0	0	2,408
Operations											
Dorset Council Liaison	1,833	0	0	0	0	0	0	0	0	1,833	0
Administration Support	1,833	0	0	0	0	0	0	0	0	1,833	0
Financial Support	2,000	0	0	0	0	0	0	0	0	2,000	3,264
Advice Dorset Partnership	3,274	0	0	0	0	0	0	0	0	3,274	0
Research & Campaigns	3,583	0	0	0	0	0	0	0	0	3,583	0
Fundraising	4,000	0	0	0	0	0	0	0	0	4,000	0
Communications	1,500	0	0	0	0	0	0	0	0	1,500	0
Print, stationery & postage	269	0	0	0	0	0	0	0	0	269	186
Telephone	0	0	0	0	0	0	0	0	0	0	179
IT equipment & support	0	0	0	0	0	0	0	0	0	0	1,032
Refreshments / subsistence	0	0	0	0	0	0	0	0	0	0	574
Subscriptions	85	0	0	0	0	0	0	0	0	85	118
Marketing & Publicity	0	0	0	0	0	0	0	0	0	0	50
Website fees	637	0	0	0	0	0	0	0	0	637	1,868
Payroll & admin of pension	80	0	0	0	0	0	0	0	0	80	135
Legal Fees	1,000	0	0	0	0	0	0	0	0	1,000	0
Consultancy fees etc	0	0	0	0	0	0	0	0	0	0	856
Miscellaneous	90	0	0	0	0	0	0	0	0	90	579
Insurance	220	0	0	0	0	0	0	0	0	220	202
	20,404	0	0	2,300	1,174	1,162	39,000	28,940	93,186	20,404	9,042
	554,584	0	20,610	2,300	1,174	1,162	39,000	28,940	93,186	647,770	249,582
5. Governance Costs											
Trustee expenses	0	0	0	0	0	0	0	0	0	0	104
Bank charges	69	0	0	0	0	0	0	0	0	69	60
Annual report & A.C.M.	0	0	0	0	0	0	0	0	0	0	0
Independent Examiner's fee	1,146	0	0	0	0	0	0	0	0	1,146	1,398
	1,215	0	0	0	0	0	0	0	0	1,215	1,562

NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31ST MARCH 2021

6. Staff costs

No remuneration was paid to directors in the year.

The remaining staff and related costs were:-

	<u>Unrestricted</u> <u>Funds</u>	<u>Designated</u> <u>Funds</u>	<u>Restricted</u> <u>Funds</u>	<u>Total</u> <u>31.03.21</u>	<u>Total</u> <u>31.03.20</u>
	£		£	£	£
Salaries - Bureau Development	1,942	0	0	1,942	0
Salaries - Reorganisation Reserve	0	0	0	0	374
Salaries - Dorset Council	0	0	0	0	16,106
Salaries - EUSS	0	0	0	0	9,470
Salaries - Medfiation Dorset	0	0	0	0	971
Salaries - SVPP II	0	0	0	0	566
Salaries - West Wey II	0	0	0	0	566
Salaries - Income Max Extension	0	0	0	0	486
Salaries - Syrian Resettlement	0	0	0	0	1,457
Salaries - Syrian Resettlement II	0	0	0	0	485
Pension Costs	97	0	0	97	1,185
	<u>2,039</u>	<u>0</u>	<u>0</u>	<u>2,039</u>	<u>31,666</u>

No employee received emoluments of more than £60,000

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

	2021	2020
Employees	<u>0</u>	<u>2</u>

The bureau currently employs no staff directly following the resignation of the bureau manager. In addition to the salary payments in note 6 the bureau incurred settlement cost of £7,691.81 (plus £1,000 fees) which were funded from the Closure Reserve. There were no trustees' remuneration or other benefits for the year ended 31 March 2021 nor for the period ended 31 March 2020. No trustees received expenses for the year ended 31 March 2021 (2020 - £104).

7. Debtors and prepayments

	<u>31.03.21</u>	<u>31.03.20</u>
	£	£
Debtors	0	0
Other Debtors	7,129	7,129
Prepayments	357	329
	<u>7,486</u>	<u>7,458</u>

8. Creditors: amounts falling due within one year

	<u>31.03.21</u>	<u>31.03.20</u>
	£	£
PAYE / NIC	0	426
Other Creditors	7,129	7,910
Accruals	1,193	1,189
	<u>8,322</u>	<u>9,525</u>

9. Reserves

	<u>General</u> <u>Reserve</u>	<u>Designated</u> <u>Reserves</u>	<u>Restricted</u> <u>Reserves</u>	<u>Total</u> <u>Reserves</u>
	£	£	£	£
Balance at 1st April 2020	33,045	27,884	19,916	80,845
Net (outgoing)/incoming resources	(4,759)	0	(4,120)	(8,879)
Transfers between funds	8,692	(8,692)	0	0
Balance at 31st March 2021	<u>36,978</u>	<u>19,192</u>	<u>15,796</u>	<u>71,966</u>

9.1 General Reserve

This reserve represents the working capital remaining for the day to day running of the charity's normal activities

9.2 Designated Reserves

	As at 1 April 2020	Spent in year	Transfer in year	As at 31 March 2021
	£	£	£	£
Closure Reserve	15,000	0	(8,692)	6,308
Development Reserve	12,884	0	0	12,884
	<u>27,884</u>	<u>0</u>	<u>(8,692)</u>	<u>19,192</u>

Closure Reserve

A reserve set up to meet potential costs that may arise following the closure and winding up of the company.

Development Reserve

A reserve set up to support additional costs arising from the development of advice services within Dorset.

NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31ST MARCH 2021

9.3 Restricted Reserves

	Opening Balance 01.04.20 £	Add/(Less) Net Surplus (Deficit) £	Transfers Between Reserves £	Closing Balance 31.03.21 £
Dorset Council	0	0	0	0
Mediation Dorset	1,173	(1,173)	0	0
Membership scheme (Advice Dorset Partnership+)	1,163	(1,163)	0	0
Bureau Training	1,148	0	0	1,148
Surviving Winter	2,300	(2,300)	0	0
PBS - Income Maximisation	10,488	0	(4,000)	6,488
SVPP - Income Maximisation	475	0	0	475
SVPP II - Income Maximisation	475	0	0	475
WestWay - Income Maximisation	993	0	0	993
WestWay II - Income Maximisation	991	0	0	991
Extension - Income Maximisation	286	0	0	286
Income Maximisation	0	(4,000)	4,000	0
Syrian Resettlement	424	(424)	0	0
Armed Forces Support	0	4,940	0	4,940
	<u>19,916</u>	<u>(4,120)</u>	<u>0</u>	<u>15,796</u>

The **restricted element** of the **Dorset Council** money relates to the Homelessness projects. The money is received by CAiD and then distributed (in its entirety) to Purbeck and Central Citizens Advice respectively who undertake this project work.

Mediation Dorset: This project provided funds for the co-ordination of the provision of community and workplace mediation services, with the administrative support provided by one of the local Citizens Advice offices. Funding stopped in April 2020. The balance on the reserve of £1,173 has been transferred to Central Dorset Citizens Advice who manage this project.

The **Advice Dorset Partnership Plus** is a network of agencies that provide information, advice and guidance across Dorset, Bournemouth, Christchurch and Poole. The aim of the partnership is to improve joint working and increase access to advice for all residents. CAiD co-ordinates the steering group and provides support to the wider advice sector through updates (a fortnightly ebulletin), training courses and other events. The balance of £1,163 has been transferred to Central Dorset Citizens Advice who manage this project.

Bureau Training: CAiD provides courses on benefits, debt and employment. CAiD arranges the courses at the request of the Local Citizens Advice offices who pay for every place they book. Courses are only run if the income raised is sufficient to cover the costs incurred. Due to the limitation on training created by Covid19 the balance of £1,148 is being carried forward to 2021/22.

Fuel Poverty work: Surviving Winter grants are distributed to vulnerable people aged 50 or over. The project operated between October 2019 and March 2020 but a further 7 grants were paid out during 2020/21. The remaining funds were returned to DCF and the reserve balance returned to nil.

Funding from the Stour Valley & Poole Partnership (SVPP) was passed via CAiD to local offices for the provision of **Personal Budgeting Support**. This project ended on 31 March 2019, the reallocation or the return of the remaining funds awaits a decision from the funder. It has been agreed that £4,000 from this fund will be used to finance the Blandford outreach as part of the new Income Maximisation project. £6,488 is being carried forward.

CAiD worked with **SVPP** and the **WestWay Partnership in 2017** to provide support for the roll-out of Universal Credit. The funding provided the equivalent of 3 full-time 'Income Maximisation Caseworkers' based in the local offices in the relevant partnership areas for one year. Balances of £475 and £993 respectively are being carried forward.

The project was extended for a second year. (**SVPP II** and **WestWay II**.) Amounts of £475 and £991 are being carried forward respectively.

Extension - Income Maximisation - The WestWay element of the Income Maximisation projects was extended to 31 March 2020. £286 is being carried forward.

The **Income Maximisation** project has been extended by a further 12 months to 31st March 2021. The funds received in 2020/21 were fully allocated to the bureaux delivering the service.

The Trustees have decided that with effect from 1st April 2021, all of the Income Maximisation balances will be amalgamated into a single reserve.

NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31ST MARCH 2021

9.3 Restricted Reserves (continued)

Syrian Resettlement Programme: Dorset Council provided a 1 year grant to employ 2 part time advisers to provide advice and support to Syrian families who had been re-settled in Dorset under the Home Office Syrian Vulnerable Persons Resettlement Scheme. The project started in January 2019, and the advisers were based in a Local Citizens Advice offices. The initial one year project was extended for a second year. (January 2020 - December 2020.) This project has been extended again for a further 15 months to the 31st March 2022.

Armed Forces Support: Dorset Council provided grant funding of £4,940 for providing advice to members of the armed forces and their families. It was decided to carry this funding forward into 2021/22 whilst an effective delivery programme was prepared.

10 Related Party Transactions and control

Citizens Advice in Dorset is constituted as a charitable company limited by guarantee and having no share capital. As such, there are no members with shareholdings in control of the company; control is vested in the Trustees as a body. There were no related party transactions during the year.