

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)

CONTENTS

	Page
Reference and administrative information	1
Report of the trustees	2 - 3
Independent Examiner's report	4
Statement of Financial Activities (including income and expenditure account)	5
Balance Sheet	6
Cash Flow Statement	7
Notes to the Accounts	8 - 13

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 LCA's 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 LCA's 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 lead 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

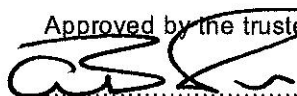
The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2022 in accordance with Section 476 of the Companies Act 2006

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 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.

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>Fund</u>	<u>Funds</u>	<u>Total</u>	<u>Total</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	262,347	0	10,305	269,152	28,516	35,908	34,716	30,000	28,228	0	436,825	699,172	617,880
	262,347	0	10,305	269,152	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	9,456
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	8,708	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	20,464
	282,546	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

	<u>As at 1 April</u> <u>2021</u>	<u>Spent in</u> <u>year</u>	<u>Transfer in</u> <u>year</u>	<u>As at 31</u> <u>March 2022</u>
	£	£	£	£
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.