

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)

CONTENTS

Page

Reference and administrative information	1
Report of the trustees	2 - 4
Independent Examiner's report	5
Statement of Financial Activities (including income and expenditure account)	6
Balance Sheet	7
Cash Flow Statement	8
Notes to the Accounts	9 - 13

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</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>31.03.23</u> <u>£</u>	<u>Total</u> <u>31.03.22</u> <u>£</u>
Incoming Resources:						
from generated funds						
Charitable activities	3	163	0	797,585	797,748	842,574
Total Incoming Resources		163	0	797,585	797,748	842,574
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		0	0	854,757	854,757	732,544
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		1,986	(2,500)	(56,495)	(57,009)	110,030
Reconciliation						
Balances brought forward		31,260	17,884	132,852	181,996	71,966
Balances carried forward	9	33,246	15,384	76,357	124,987	181,996

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>Restricted</u>	<u>Total</u>	<u>Total</u>
	<u>Fund</u>	<u>Funds</u>	<u>31.03.23</u>	<u>31.03.22</u>
	<u>31.03.23</u>	<u>31.03.23</u>	<u>31.03.23</u>	<u>31.03.22</u>
	<u>£</u>	<u>£</u>	<u>£</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

	<u>31.03.23</u>	<u>31.03.22</u>
	<u>£</u>	<u>£</u>
Other Debtors	99,276	0
Payment in Advance	373	348
	<u>99,649</u>	<u>348</u>

8. Creditors: amounts falling due within one year

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

9. Reserves

	<u>General Reserve</u>	<u>Designated Reserves</u>	<u>Restricted Reserves</u>	<u>Total Reserves</u>
	<u>£</u>	<u>£</u>	<u>£</u>	<u>£</u>
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	<u>33,246</u>	<u>15,384</u>	<u>76,357</u>	<u>124,987</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 2022</u>	<u>Spent in year</u>	<u>Transfer in year</u>	<u>As at 31 March 2023</u>
	<u>£</u>	<u>£</u>	<u>£</u>	<u>£</u>
Closure Reserve	5,000	0	(2,500)	2,500
Development Reserve	12,884	0	0	12,884
	<u>17,884</u>	<u>0</u>	<u>(2,500)</u>	<u>15,384</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 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.