

**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**

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

### **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  
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**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.

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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.

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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**

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

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



**CITIZENS ADVICE IN DORSET**  
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COMPANY NUMBER 6778548 (ENGLAND AND WALES)  
REGISTERED CHARITY NUMBER 1130056

**BALANCE SHEET**  
**AS AT 31ST MARCH 2024**

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

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**

	<b><u>Notes</u></b>	<b><u>2023/24</u></b> £	<b><u>2022/23</u></b> £
<b>Cash flow from operating activities</b>			
Net Cash income/(expenditure)		(41,230)	(57,009)
<b>Decrease/(increase) in Debtors</b>	7	(44,447)	(99,301)
<b>Increase/(decrease) in creditors</b>	8	52,043	91,377
<b>Net Increase/(decrease) in Cash</b>		<u>(33,634)</u>	<u>(64,933)</u>
<b>Cash &amp; Cash equivalents 1 April</b>		118,395	183,328
<b>Cash &amp; Cash equivalents 31 March</b>		<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**  
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**NOTES TO THE ACCOUNTS**  
**FOR THE YEAR ENDED 31ST MARCH 2024**

**3. Incoming resources in furtherance of the charities objectives**

	<u>Unrestricted</u> <u>Fund</u> <u>31.03.24</u> <u>£</u>	<u>Restricted</u> <u>Funds</u> <u>31.03.24</u> <u>£</u>	<u>Total</u> <u>31.03.24</u> <u>£</u>	<u>Total</u> <u>31.03.23</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</u> <u>Development</u>	<u>Designated</u> <u>Reserves</u>	<u>Dorset</u> <u>Advice</u> <u>Contract</u>	<u>Refugee</u> <u>Resettlement</u> <u>Project</u>	<u>Income</u> <u>Maximisation</u>	<u>Housing</u> <u>Income</u> <u>Maximisation</u>	<u>Dorset</u> <u>Advocacy</u> <u>Support</u>	<u>Dorset</u> <u>Armed Service</u> <u>Personnel</u>	<u>Dorset</u> <u>Ukraine Refugee</u> <u>Support</u>	<u>Dorset</u> <u>Cost of Living</u> <u>Support</u>	<u>Dorset</u> <u>Rough Sleeper</u> <u>Contract</u>	<u>Restricted</u> <u>Fund Total</u> <u>31.03.24</u>	<u>Total</u> <u>31.03.24</u>	<u>Total</u> <u>31.03.23</u>
	£	£	£	£	£	£	£	£	£	£	£	£	£	£
<b>4. Charitable Activities</b>														
<b>Disbursements</b>														
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
	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
<b>Staff</b>														
Salaries (Note 6)	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
<b>Premises</b>														
Rent / room hire	0	0	110	0	0	0	0	0	0	0	0	110	110	89
	0	0	110	0	0	0	0	0	0	0	0	110	110	89
<b>Operations</b>														
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
	0	0	71,792	0	0	0	0	0	0	0	0	71,792	71,792	52,309
	0	0	571,024	29,942	48,138	41,718	29,880	4,940	76,948	117,380	38,892	958,862	958,862	853,305
<b>5. Governance Costs</b>														
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
	0	0	1,530	0	0	0	0	0	0	0	0	1,530	1,530	1,452

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**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**

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

**8. Creditors: amounts falling due within one year**

	<u>31.03.24</u>	<u>31.03.23</u>
	<u>£</u>	<u>£</u>
Trade Creditors	0	0
Other Creditors	143,630	91,677
Accruals	1,470	1,380
	<u>145,100</u>	<u>93,057</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 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	<u>17,492</u>	<u>23,384</u>	<u>42,881</u>	<u>83,757</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 2023</u>	<u>Spent in year</u>	<u>Transfer in year</u>	<u>As at 31 March 2024</u>
	<u>£</u>	<u>£</u>	<u>£</u>	<u>£</u>
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
	<u>15,384</u>	<u>0</u>	<u>8,000</u>	<u>23,384</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.

Communication & Contract Renewal Reserve

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

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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.