

WINCHESTER DISTRICT CITIZENS ADVICE BUREAU

England & Wales · Charity number 1144965

Details

Status Registered

Legal form Charitable company

Company number [07799341](#)

Registered 2011-12-07

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

Contact

Address Winchester City Council
City Offices
Colebrook Street
Winchester
SO23 9LJ

Phone 01962848003

Email admin@cawinchesterdistrict.org.uk

Website citizensadvicewinchester.org.uk

Activities

Objects: THE CHARITY'S OBJECTS ARE TO PROMOTE ANY CHARITABLE PURPOSE FOR THE PUBLIC BENEFIT BY THE ADVANCEMENT OF EDUCATION, THE PROTECTION AND PRESERVATION OF HEALTH AND THE RELIEF OF POVERTY, SICKNESS AND DISTRESS IN PARTICULAR, BUT WITHOUT LIMITATION, FOR THE BENEFIT OF THE COMMUNITY IN WINCHESTER DISTRICT AND SURROUNDING AREAS.

Activities: The charity provides, free, independent, confidential and impartial advice to everyone on their rights and responsibilities for the benefit of the community in Winchester district and surrounding areas. The service aims to provide the advice people need for the problems they face and to improve the policies and practices that affect people's lives.

Classification

- **How:** Provides Human Resources, Provides Services, Provides Advocacy/advice/information
- **What:** General Charitable Purposes, Education/training, The Advancement Of Health Or Saving Of Lives, Disability, The Prevention Or Relief Of Poverty, Economic/community Development/employment
- **Who:** Children/young People, Elderly/old People, People With Disabilities, People Of A Particular Ethnic Or Racial Origin, The General Public/mankind

Geography

- **Area of benefit:** WINCHESTER CITY COUNCIL
- Hampshire

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£457,357	£478,354	-	-
2024-03-31	£523,962	£516,086	£225,981	23
2023-03-31	£472,200	£482,006	-	-
2022-03-31	£456,123	£428,790	-	-
2021-03-31	£383,591	£369,635	-	-

Trustees

Name	Role	Appointed
Philip James Young	Chair	2025-10-03
Alison Sarah Martin		2025-07-28
Elizabeth Scoffin		2026-05-06
Jane Elizabeth Stone		2025-10-21
Lesley Jane Rose		2025-10-17
Robert Wilson		2018-10-16

Accounts

WINCHESTER DISTRICT CITIZENS ADVICE BUREAU
(A company limited by guarantee)

UNAUDITED

TRUSTEES' REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2025

WINCHESTER DISTRICT CITIZENS ADVICE BUREAU
(A company limited by guarantee)

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WINCHESTER DISTRICT CITIZENS ADVICE BUREAU
(A company limited by guarantee)

**REFERENCE AND ADMINISTRATIVE DETAILS OF THE COMPANY, ITS TRUSTEES AND ADVISERS
FOR THE YEAR ENDED 31 MARCH 2025**

Trustees	Ms. K. Bradshaw (resigned 14 August 2025) Mrs. N. Stewart (resigned 10 December 2024) Ms. S. F. Gooding, Chair (resigned 25 June 2025) Ms. M. Papworth, Honorary Treasurer (resigned 25 September 2024) Mr. T. Butt Mr R. Wilson Mrs. R. Luzmore (resigned 1 April 2025) Mr A.C. Tilley (resigned 28 February 2025) Mrs. W. Hainsworth (resigned 31 January 2025) Mrs. K. Penfold (appointed 25 September 2024, resigned 24 October 2024) Mr. P. Jennison (appointed 25 September 2024, resigned 24 June 2025) Mr. T. Lasek, Honorary Treasurer (appointed 25 September 2024) Ms. S. Leask (appointed 25 September 2024) Mrs. A. Martin (appointed 28 July 2025)
Company registered number	07799341
Charity registered number	1144965
Registered office	City Offices Colebrook Street Winchester Hampshire SO23 9LJ
Chief Executive Officer	Dr. Sue Campbell

WINCHESTER DISTRICT CITIZENS ADVICE BUREAU
(A company limited by guarantee)

TRUSTEES' REPORT
FOR THE YEAR ENDED 31 MARCH 2025

The Trustees present their annual report together with the financial statements of the company for the 1 April 2024 to 31 March 2025. The annual report serves the purposes of both a Trustees' report and a directors' report under company law. The Trustees confirm that the annual report and financial statements of the charitable company comply with the current statutory requirements, the requirements of the charitable company's governing document and the provisions of the Statement of Recommended Practice (SORP) applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) (effective 1 January 2019).

Since the company qualifies as small under section 382 of the Companies Act 2006, the Strategic Report required of medium and large companies under the Companies Act 2006 (Strategic Report and Directors' Report) Regulations 2013 has been omitted.

Objectives and activities

a. Policies and objectives

The company's objectives 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 Winchester District.

The company provides free, independent, confidential and impartial advice to everyone on their rights and responsibilities. It values diversity, promotes equality and challenges discrimination.

The service aims:

- to provide the advice people need for the problems they face
- to improve the policies and practices that affect people's lives

This is achieved through highly trained volunteers from all walks of life giving free, confidential, impartial and independent advice to the local community. The volunteer team is managed by a small team of experienced staff.

In setting objectives and planning for activities, the Trustees have given due consideration to general guidance published by the Charity Commission relating to public benefit, including the guidance 'Public benefit: running a charity (PB2)'.

b. Main activities undertaken to further the Company's purposes for the public benefit

The Trustees have referred to the Charity Commission general guidance on public benefit when reviewing the company's objectives and planning future activities. Whilst there is an inherent geographical restriction in place encompassing the local government area covered by Winchester City Council, it is considered there are no restrictions to any individual within that community in either seeking or being provided with help by the company.

WINCHESTER DISTRICT CITIZENS ADVICE BUREAU
(A company limited by guarantee)

TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2025

Achievements and performance

a. Review of activities

The objectives and aims are reviewed each year in the light of what has been achieved in the previous 12 months. The review looks at the success of each activity and the benefits they have provided to the people the company exists to help. The review assists the directors in maintaining focus on the company's stated purpose. The Trustees are satisfied with the achievements in the period under review. The company has to provide services within the financial limitations set by local government, and the Trustees are satisfied they have been utilised in an effective and efficient manner.

As the cost-of-living crisis continues into its fourth year, the impact of this on Winchester District residents is still very evident and demand for our service has remained high. We continued to see a growing number of people who need emergency access to food and/or fuel, households struggling with debt, and people needing help to access benefits.

This year we supported nearly 6,000 people with around 20,000 advice issues. On average, our service users now have double the number of issues that they needed help with five years ago, which means our clients' problems are more complex and harder to solve.

We've also helped people to access £2.1m in unclaimed financial support, to manage debts of £230k, and helped 900 people who were in food or fuel poverty.

But despite these increased demands, our staff and volunteers have risen to the challenge. A key part of our success is treating people holistically - trying to understand the full picture of someone's problems and treating them together, rather than in isolation.

We've also built stronger relationships with local partners, from food banks to housing associations, ensuring a more joined-up approach to tackling interrelated issues and getting help to people before they reach crisis point.

A key example of this is our Mental Health and Advice project, which gives people admitted to an NHS mental health unit in Winchester access to a dedicated Citizens Advice caseworker.

Financial review

a. Review of the financial position

The financial statements cover the company's operations for the year ended 31 March 2025. The Trustees are satisfied that the company achieved its objectives during this period within the resources made available to it. It had been anticipated that the company would incur a deficit this year requiring it to draw on its reserves built up in previous periods. The financial statements show an unrestricted funds deficit for the year of £22,629 (surplus of £13,668 for 2023/24) and a restricted funds surplus for the year of £1,632 (deficit of £5,792 for 2023/24), making an overall deficit of £20,997 (surplus of £7,876 for 2023/24).

It should be noted that £20,000 has been transferred from the Information Technology Fund as it is deemed unlikely that a significant IT upgrade will be required in the near future. Consequently, the overall general fund movement was a reduction of £2,629. At the start of the year the unrestricted funds (excluding designated funds) amounted to £145,981, which represented approximately four and a half months of core expenditure. This figure was in line with the company's stated policy of between three and six months and allowed for a deficit to be run this financial year. These funds totalled £143,352 as at 31 March 2025 and this continued to represent approximately four and a half months of core expenditure.

WINCHESTER DISTRICT CITIZENS ADVICE BUREAU
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TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2025

b. Reserves policy

The cumulative unrestricted funds (excluding designated funds) were £143,352 as at 31 March 2025 (£145,981 as at 31 March 2024). The trustees have determined that the company should retain unrestricted reserves (excluding designated funds), which at a minimum cover:

- The previous 3-6 months of gross expenditure, plus the
- book value of fixed assets less any realisable value

This policy is principally to enable the service to:

- continue operations whilst awaiting the receipt of grants
- pay contractual liabilities in the event that grants were discontinued or significantly reduced, whilst services were realigned to new levels of income
- recover the potential loss on fixed investments in the event where continued funding was withdrawn
- identify any unrestricted surplus to reinvest in the service

c. Going concern

After making appropriate enquiries, the Trustees have a reasonable expectation that the company has adequate resources to continue in operational existence for the foreseeable future. For this reason, they continue to adopt the going concern basis in preparing the financial statements. Further details regarding the adoption of the going concern basis can be found in the accounting policies.

d. Pension schemes

The company provides a defined contribution scheme which is available to full-time and part-time permanent employees.

Structure, governance and management

a. Constitution

Winchester District Citizens Advice Bureau is a company limited by guarantee and a registered charity governed by its memorandum and articles of association. It was incorporated on 6 October 2011 and took over the assets, liabilities and reserves of Winchester Citizens Advice Bureau and Bishop's Waltham and Meon Valley Citizens Advice Bureau on 1 February 2012. Whilst the registered name is Winchester District Citizens Advice Bureau, it operates as Citizens Advice Winchester District (CAWD). The principal object of the company is to provide services as described in the Policies and Objectives section on Page 2.

b. Methods of appointment or election of Trustees

All of the Trustees provide their time and skills voluntarily. When a vacancy arises a replacement Trustee is sought who can add to the Board's overall skill base. All Trustees are appointed via approval at the regular board meetings and formally appointed as directors at the Annual General Meeting.

WINCHESTER DISTRICT CITIZENS ADVICE BUREAU
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TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2025

Structure, governance and management (continued)

c. Financial risk management

The Trustees have considered the major risks to which the charity could be exposed and have reviewed the systems established to mitigate them. They are not aware of any irregularities, fraud involving management, employees or volunteers, or of any instance of actual or possible non-compliance with laws, regulations, contracts or agreements that might result in the charity suffering significant penalties or other loss.

Members' liability

The Members of the company guarantee to contribute an amount not exceeding £1 to the assets of the company in the event of winding up.

Statement of Trustees' responsibilities

The Trustees (who are also the directors of the company for the purposes of company law) are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the Trustees to prepare financial statements for each financial . Under company law, the Trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the company and of its incoming resources and application of resources, including its income and expenditure, for that period. In preparing these financial statements, the Trustees are required to:

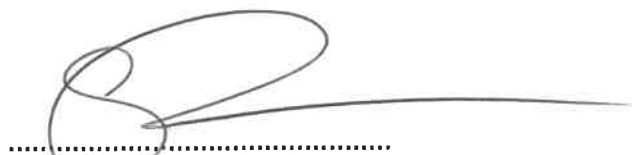
- select suitable accounting policies and then apply them consistently;
- observe the methods and principles of the Charities SORP (FRS 102);
- make judgments and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards (FRS 102) have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the company will continue in business.

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the company's transactions and disclose with reasonable accuracy at any time the financial position of the company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by order of the members of the board of Trustees on 3 October 2025 and signed on their behalf by:



Mr. T. Lasek



Ms. S. Leask

WINCHESTER DISTRICT CITIZENS ADVICE BUREAU
(A company limited by guarantee)

INDEPENDENT EXAMINER'S REPORT
FOR THE YEAR ENDED 31 MARCH 2025

Independent Examiner's Report to the Trustees of Winchester District Citizens Advice Bureau ('the Company')

I report to the charity Trustees on my examination of the accounts of the company for the year ended 31 March 2025.

Responsibilities and Basis of Report

As the Trustees of the company (and its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of the Company's accounts carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent Examiner's Statement

Since the company's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants of England and Wales (ICAEW), which is one of the listed bodies.

I have completed my examination. I confirm that no matters, other than those fully detailed below, have come to my attention in connection with the examination giving me reasonable cause to believe that in any material respect:

1. accounting records were not kept in respect of the company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities [applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)].

I confirm that there are no other matters to which your attention should be drawn to enable a proper understanding of the accounts to be reached.

WINCHESTER DISTRICT CITIZENS ADVICE BUREAU
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INDEPENDENT EXAMINER'S REPORT (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2025

This report is made solely to the company's Trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. My work has been undertaken so that I might state to the company's Trustees those matters I am required to state to them in an Independent Examiner's Report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the company and the company's Trustees as a body, for my work or for this report.

Signed:



Dated: 3 October 2025

Mr P.M. Ward

ACA

J&S Accountants Limited
6 Northlands Road
Southampton
Hampshire
SO15 2LF

WINCHESTER DISTRICT CITIZENS ADVICE BUREAU
(A company limited by guarantee)

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

	Note	Restricted funds 2025 £	Unrestricted funds 2025 £	Total funds 2025 £	Total funds 2024 £
Income from:					
Core Grant	3	1,632	195,000	196,632	195,000
Other trading activities	4	133,717	124,139	257,856	326,066
Investments	5	-	2,869	2,869	2,896
Total income		135,349	322,008	457,357	523,962
Expenditure on:					
Raising funds	6	-	29,000	29,000	27,000
Charitable activities	7	133,717	315,637	449,354	489,086
Total expenditure		133,717	344,637	478,354	516,086
Net movement in funds		1,632	(22,629)	(20,997)	7,876
Reconciliation of funds:					
Total funds brought forward		-	225,981	225,981	218,105
Net movement in funds		1,632	(22,629)	(20,997)	7,876
Total funds carried forward		1,632	203,352	204,984	225,981

The Statement of Financial Activities includes all gains and losses recognised in the year.

The notes on pages 11 to 24 form part of these financial statements.

WINCHESTER DISTRICT CITIZENS ADVICE BUREAU
(A company limited by guarantee)
REGISTERED NUMBER: 07799341

BALANCE SHEET
AS AT 31 MARCH 2025

	Note	2025 £	2024 £
Fixed assets			
		-	-
Current assets			
Debtors	12	40,815	26,013
Cash at bank and in hand		192,571	254,738
		<u>233,386</u>	<u>280,751</u>
Creditors: amounts falling due within one year	13	(28,402)	(54,770)
Net current assets		<u>204,984</u>	225,981
Total assets less current liabilities		<u>204,984</u>	225,981
Net assets excluding pension asset		<u>204,984</u>	225,981
Total net assets		<u><u>204,984</u></u>	<u><u>225,981</u></u>
Charity funds			
Restricted funds	15	1,632	-
Unrestricted funds	15	203,352	225,981
Total funds		<u><u>204,984</u></u>	<u><u>225,981</u></u>

The company was entitled to exemption from audit under section 477 of the Companies Act 2006.

The members have not required the company to obtain an audit for the year in question in accordance with section 476 of Companies Act 2006.

The Trustees acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and preparation of financial statements.

The financial statements have been prepared in accordance with the provisions applicable to entities subject to the small companies regime.

WINCHESTER DISTRICT CITIZENS ADVICE BUREAU
(A company limited by guarantee)
REGISTERED NUMBER: 07799341

BALANCE SHEET (CONTINUED)
AS AT 31 MARCH 2025

The financial statements were approved and authorised for issue by the Trustees on 03 October 2025 and signed on their behalf by:



Mr. T. Lasek



Ms. S. Leask

The notes on pages 11 to 24 form part of these financial statements.

WINCHESTER DISTRICT CITIZENS ADVICE BUREAU
(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025

1. General information

The entity is a private company limited by guarantee. The members of the company are the Trustees named on page 1. In the event of the company being wound up, the liability in respect of the guarantee is limited to £1 per member of the company. The company was incorporated in England and Wales, and the Registered Office is located at City Offices, Colebrook Street, Winchester, Hampshire, SO23 9LJ.

2. Accounting policies

2.1 Basis of preparation of financial statements

The financial statements have been prepared in accordance with the Charities SORP (FRS 102) - 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 2019), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Winchester District Citizens Advice Bureau meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

2.2 Income

All income is recognised once the company has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

Grants are included in the Statement of Financial Activities on a receivable basis. The balance of income received for specific purposes but not expended during the period is shown in the relevant funds on the Balance Sheet. Where income is received in advance of entitlement of receipt, its recognition is deferred and included in creditors as deferred income. Where entitlement occurs before income is received, the income is accrued.

Income tax recoverable in relation to investment income is recognised at the time the investment income is receivable.

2.3 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use.

Expenditure on raising funds includes all expenditure incurred by the company to raise funds for its charitable purposes and includes costs of all fundraising activities events and non-charitable trading.

Expenditure on charitable activities is incurred on directly undertaking the activities which further the company's objectives, as well as any associated support costs.

WINCHESTER DISTRICT CITIZENS ADVICE BUREAU
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**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025**

2. Accounting policies (continued)

2.3 Expenditure (continued)

All expenditure is inclusive of irrecoverable VAT.

2.4 Government grants

Government grants relating to tangible fixed assets are treated as deferred income and released to the Statement of Financial Activities over the expected useful lives of the assets concerned. Other grants are credited to the Statement of Financial Activities as the related expenditure is incurred.

2.5 Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the company; this is normally upon notification of the interest paid or payable by the institution with whom the funds are deposited.

2.6 Tangible fixed assets and depreciation

Tangible fixed assets costing £1000 or more are capitalised and recognised when future economic benefits are probable and the cost or value of the asset can be measured reliably.

Tangible fixed assets are initially recognised at cost. After recognition, under the cost model, tangible fixed assets are measured at cost less accumulated depreciation and any accumulated impairment losses. All costs incurred to bring a tangible fixed asset into its intended working condition should be included in the measurement of cost.

Depreciation is charged so as to allocate the cost of tangible fixed assets less their residual value over their estimated useful lives, using the straight-line method.

Depreciation is provided on the following basis:

Computer equipment	-	25%
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2.7 Debtors

Trade and other debtors are recognised at the settlement amount after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

2.8 Cash at bank and in hand

Cash at bank and in hand includes cash and short-term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

WINCHESTER DISTRICT CITIZENS ADVICE BUREAU
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NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025

2. Accounting policies (continued)

2.9 Liabilities and provisions

Liabilities are recognised when there is an obligation at the Balance Sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably.

Liabilities are recognised at the amount that the company anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide.

Provisions are measured at the best estimate of the amounts required to settle the obligation. Where the effect of the time value of money is material, the provision is based on the present value of those amounts, discounted at the pre-tax discount rate that reflects the risks specific to the liability. The unwinding of the discount is recognised in the Statement of Financial Activities as a finance cost.

2.10 Financial instruments

The company only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

2.11 Pensions

2.12 Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the Company and which have not been designated for other purposes.

Designated funds comprise unrestricted funds that have been set aside by the Trustees for particular purposes. The aim and use of each designated fund is set out in the notes to the financial statements.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the company for particular purposes. The costs of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

Investment income, gains and losses are allocated to the appropriate fund.

3. Income from grants and donations

Restricted funds 2025 £	Unrestricted funds 2025 £	Total funds 2025 £
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WINCHESTER DISTRICT CITIZENS ADVICE BUREAU
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**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025**

3. Income from grants and donations (continued)

	Restricted funds 2025 £	Unrestricted funds 2025 £	Total funds 2025 £
Donations	1,632	-	1,632
Core Grant- Winchester City Council	-	195,000	195,000
	<u>1,632</u>	<u>195,000</u>	<u>196,632</u>
		<i>Unrestricted funds 2024 £</i>	<i>Total funds 2024 £</i>
Core Grant- Winchester City Council		195,000	195,000
		<u>195,000</u>	<u>195,000</u>

4. Income from other trading activities

Income from fundraising events

	Restricted funds 2025 £	Unrestricted funds 2025 £	Total funds 2025 £
Grants, donations and fundraising	133,717	124,139	257,856
	<u>133,717</u>	<u>124,139</u>	<u>257,856</u>
	<i>Restricted funds 2024 £</i>	<i>Unrestricted funds 2024 £</i>	<i>Total funds 2024 £</i>
Grants, donations and fundraising	236,808	89,258	326,066
	<u>236,808</u>	<u>89,258</u>	<u>326,066</u>

WINCHESTER DISTRICT CITIZENS ADVICE BUREAU
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**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025**

5. Investment income

	Unrestricted funds 2025 £	Total funds 2025 £
Bank interest receivable	2,869	2,869

	<i>Unrestricted funds 2024 £</i>	<i>Total funds 2024 £</i>
Bank interest receivable	2,896	2,896

6. Expenditure on raising funds

Costs of raising voluntary income

	Unrestricted funds 2025 £	Total funds 2025 £
Costs of raising voluntary income - wages and salaries	29,000	29,000

WINCHESTER DISTRICT CITIZENS ADVICE BUREAU
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**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025**

6. Expenditure on raising funds (continued)

Costs of raising voluntary income (continued)

	<i>Unrestricted funds 2024 £</i>	<i>Total funds 2024 £</i>
Costs of raising voluntary income - wages and salaries	27,000	27,000

7. Analysis of expenditure on charitable activities

Summary by fund type

	Restricted funds 2025 £	Unrestricted funds 2025 £	Total 2025 £
Charitable activities	133,717	315,637	449,354

	<i>Restricted funds 2024 £</i>	<i>Unrestricted funds 2024 £</i>	<i>Total 2024 £</i>
Charitable activities	242,600	246,486	489,086

8. Analysis of expenditure by activities

	Support costs 2025 £	Total funds 2025 £
Charitable activities	449,354	449,354

WINCHESTER DISTRICT CITIZENS ADVICE BUREAU
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**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025**

8. Analysis of expenditure by activities (continued)

	<i>Support costs 2024 £</i>	<i>Total funds 2024 £</i>
Charitable activities	489,086	489,086

9. Independent examiner's remuneration

	2025 £	2024 £
Fees payable to the company's independent examiner for the independent examination of the company's annual accounts	450	450
Fees payable to the company's independent examiner in respect of: All other services not included above	270	300

10. Staff costs

	2025 £	2024 £
Wages and salaries	360,665	378,758
Social security costs	21,450	20,950
Contribution to defined contribution pension schemes	15,495	16,806
	397,610	416,514

The average number of persons employed by the company during the year was as follows:

	2025 No.	2024 No.
Staff	20	23

WINCHESTER DISTRICT CITIZENS ADVICE BUREAU
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025**

10. Staff costs (continued)

The average headcount expressed as full-time equivalents was:

	2025 No.	<i>2024</i> <i>No.</i>
Staff	11	<i>12</i>
	<u><u>11</u></u>	<u><u>12</u></u>

No employee received remuneration amounting to more than £60,000 in either year.

11. Trustees' remuneration and expenses

During the year, no Trustees received any remuneration or other benefits (*2024 - £NIL*).

During the year ended 31 March 2025, no Trustee expenses have been incurred (*2024 - £NIL*).

12. Debtors

	2025 £	<i>2024</i> <i>£</i>
Due within one year		
Other debtors	148	<i>195</i>
Prepayments and accrued income	40,667	<i>25,818</i>
	<u><u>40,815</u></u>	<u><u><i>26,013</i></u></u>

13. Creditors: Amounts falling due within one year

	2025 £	<i>2024</i> <i>£</i>
Trade creditors	8,189	<i>9,325</i>
Accruals and deferred income	20,213	<i>45,445</i>
	<u><u>28,402</u></u>	<u><u><i>54,770</i></u></u>

WINCHESTER DISTRICT CITIZENS ADVICE BUREAU
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025**

14. Financial instruments

	2025	2024
	£	£
Financial assets		
Financial assets measured at fair value through income and expenditure	192,571	254,738

Financial assets measured at fair value through income and expenditure comprise cash at bank.

WINCHESTER DISTRICT CITIZENS ADVICE BUREAU
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025**

15. Statement of funds

Statement of funds - current year

	Balance at 1 April 2024 £	Income £	Expenditure £	Transfers in/out £	Balance at 31 March 2025 £
Unrestricted funds					
Designated funds					
Information Technology Fund	20,000	-	-	(20,000)	-
Redundancy Provision Fund	10,000	-	-	-	10,000
Project Bridging Fund	50,000	-	-	-	50,000
	<u>80,000</u>	<u>-</u>	<u>-</u>	<u>(20,000)</u>	<u>60,000</u>
General funds					
General Funds	145,981	322,008	(344,637)	20,000	143,352
Total Unrestricted funds	<u>225,981</u>	<u>322,008</u>	<u>(344,637)</u>	<u>-</u>	<u>203,352</u>
Restricted funds					
MacMillan	-	15,336	(15,336)	-	-
WCC Inc Max	-	2,500	(2,500)	-	-
WCC Money Advice	-	30,000	(30,000)	-	-
Home and Well	-	33,898	(33,898)	-	-
Mental Health and Advice	-	35,000	(35,000)	-	-
Client Hardship	-	7,707	(7,707)	-	-
Digital Inclusion	-	7,908	(7,908)	-	-
Martin Wheeler Fund	-	3,000	(1,368)	-	1,632
	<u>-</u>	<u>135,349</u>	<u>(133,717)</u>	<u>-</u>	<u>1,632</u>
Total of funds	<u>225,981</u>	<u>457,357</u>	<u>(478,354)</u>	<u>-</u>	<u>204,984</u>

WINCHESTER DISTRICT CITIZENS ADVICE BUREAU
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025**

15. Statement of funds (continued)

Statement of funds - prior year

	<i>Balance at 1 April 2023 £</i>	<i>Income £</i>	<i>Expenditure £</i>	<i>Transfers in/out £</i>	<i>Balance at 31 March 2024 £</i>
Unrestricted funds					
Designated funds					
Premises Fund	10,000	-	-	(10,000)	-
Information Technology Fund	20,000	-	-	-	20,000
Redundancy Provision Fund	10,000	-	-	-	10,000
Succession Planning Fund	20,000	-	-	(20,000)	-
Enhanced Capacity Fund	22,500	-	-	(22,500)	-
Project Bridging Fund	-	-	-	50,000	50,000
	<u>82,500</u>	<u>-</u>	<u>-</u>	<u>(2,500)</u>	<u>80,000</u>
General funds					
General Funds	<u>129,813</u>	<u>287,154</u>	<u>(273,486)</u>	<u>2,500</u>	<u>145,981</u>
Total Unrestricted funds	<u>212,313</u>	<u>287,154</u>	<u>(273,486)</u>	<u>-</u>	<u>225,981</u>
Restricted funds					
Alresford Outreach	2,674	-	(2,674)	-	-
Client Emergency Fund	580	-	(580)	-	-
Demead Outreach	2,482	-	(2,482)	-	-
Wickham Outreach	56	-	(56)	-	-
MacMillan	-	5,094	(5,094)	-	-
WCC Cost of Living	-	41,053	(41,053)	-	-
National Lottery Cost of Living	-	55,301	(55,301)	-	-
WCC Inc Max	-	39,954	(39,954)	-	-
WCC Money Advice	-	30,000	(30,000)	-	-
Home and Well	-	32,991	(32,991)	-	-
Mental Health and Advice	-	32,415	(32,415)	-	-
	<u>5,792</u>	<u>236,808</u>	<u>(242,600)</u>	<u>-</u>	<u>-</u>

WINCHESTER DISTRICT CITIZENS ADVICE BUREAU
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025**

15. Statement of funds (continued)

Total of funds	218,105	523,962	(516,086)	-	225,981
	<u>218,105</u>	<u>523,962</u>	<u>(516,086)</u>	<u>-</u>	<u>225,981</u>

16. Summary of funds

Summary of funds - current year

	Balance at 1 April 2024 £	Income £	Expenditure £	Transfers in/out £	Balance at 31 March 2025 £
Designated funds	80,000	-	-	(20,000)	60,000
General funds	145,981	322,008	(344,637)	20,000	143,352
Restricted funds	-	135,349	(133,717)	-	1,632
	<u>225,981</u>	<u>457,357</u>	<u>(478,354)</u>	<u>-</u>	<u>204,984</u>

Summary of funds - prior year

	Balance at 1 April 2023 £	Income £	Expenditure £	Transfers in/out £	Balance at 31 March 2024 £
Designated funds	82,500	-	-	(2,500)	80,000
General funds	129,813	287,154	(273,486)	2,500	145,981
Restricted funds	5,792	236,808	(242,600)	-	-
	<u>218,105</u>	<u>523,962</u>	<u>(516,086)</u>	<u>-</u>	<u>225,981</u>

WINCHESTER DISTRICT CITIZENS ADVICE BUREAU
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025**

17. Analysis of net assets between funds

Analysis of net assets between funds - current year

	Restricted funds 2025 £	Unrestricted funds 2025 £	Total funds 2025 £
Current assets	1,632	231,754	233,386
Creditors due within one year	-	(28,402)	(28,402)
Total	1,632	203,352	204,984

Analysis of net assets between funds - prior year

	<i>Unrestricted funds 2024 £</i>	<i>Total funds 2024 £</i>
Current assets	280,751	280,751
Creditors due within one year	(54,770)	(54,770)
Total	225,981	225,981

18. Operating lease commitments

At 31 March 2025 the company had commitments to make future minimum lease payments under non-cancellable operating leases as follows:

	2025 £	2024 £
Not later than 1 year	5,620	20,877
Later than 1 year and not later than 5 years	561	3,333
	6,181	24,210

19. Related party transactions

The company has not entered into any related party transaction during the year, nor are there any outstanding balances owing between related parties and the company at 31 March 2025.

WINCHESTER DISTRICT CITIZENS ADVICE BUREAU
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025**

20. Designated funds

The Information Technology Fund was set up to ensure there was money available to fund necessary information technology improvements. The Trustees are satisfied there is no longer a need for this fund of £20,000 and the funds have been transferred back into unrestricted reserves during the year.

The company runs a number of projects which are at risk of the funding being ended. In addition future Core funding is uncertain. In the event of a reduction in funding the company would be liable for redundancy payments. The Trustees therefore consider it prudent to maintain the Redundancy Provision Fund of £10,000 to cover this contingency.

Recruitment and retention of sufficiently experienced and expert staff is difficult in a small specialist Organisation and funding for Core services and specialist projects can be uncertain. With this in mind the Trustees have set up a Project Bridging Fund which can be drawn upon in future years to continue running services while seeking alternative funding sources. The Trustees therefore consider it prudent to maintain the Project Bridging Fund of £50,000 to cover this contingency.

The Trustees will keep these funds under regular review.

21. Restricted funds

Citizens Advice Hampshire in partnership with Macmillan Cancer Support - funding is allocated to the service to provide advice to those affected by cancer.

WCC Money Advice - these are commissioned projects with funding from Winchester City Council to provide advice to referred tenants who are in, or at risk of, rent arrears.

Mental Health & Advice - working in an acute mental health unit, seeks to address underlying advice needs for residents, assisting them on their mental health recovery and return home.

Home & Well - funded via Citizens Advice Hampshire and seeks to support vulnerable people to live safely and independently in their homes, particularly those who are leaving hospital.

Client Hardship – funded through the Household Support Fund- to support financially struggling Winchester residents with shopping and household items.

Digital Inclusion - supporting those who struggle with digital exclusion/inclusion by helping fill online forms and access other online information, accounts and resources.

Martin Wheeler Fund - operating as a distribution partner for a small fund supporting financially struggling people in an area of Winchester City Centre

Accounts

WINCHESTER DISTRICT CITIZENS ADVICE BUREAU
(A company limited by guarantee)

UNAUDITED

TRUSTEES' REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2024

WINCHESTER DISTRICT CITIZENS ADVICE BUREAU
(A company limited by guarantee)

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WINCHESTER DISTRICT CITIZENS ADVICE BUREAU
(A company limited by guarantee)

**REFERENCE AND ADMINISTRATIVE DETAILS OF THE COMPANY, ITS TRUSTEES AND ADVISERS
FOR THE YEAR ENDED 31 MARCH 2024**

Trustees	Ms. K. Bradshaw Mrs. N. Stewart Ms. S. F. Gooding, Chair Ms. M. Papworth, Honorary Treasurer Mr. T. Butt Mr R. Wilson Mrs. R. Luzmore Mr A.C. Tilley Mrs. W. Hainsworth (appointed 27 September 2023)
Company registered number	07799341
Charity registered number	1144965
Registered office	City Offices Colebrook Street Winchester Hampshire SO23 9LJ
Chief Executive Officer	Dr. Sue Campbell

WINCHESTER DISTRICT CITIZENS ADVICE BUREAU
(A company limited by guarantee)

TRUSTEES' REPORT
FOR THE YEAR ENDED 31 MARCH 2024

The Trustees present their annual report together with the financial statements of the Company for the year 1 April 2023 to 31 March 2024. The Annual report serves the purposes of both a Trustees' report and a directors' report under company law. The Trustees confirm that the Annual report and financial statements of the charitable company comply with the current statutory requirements, the requirements of the charitable company's governing document and the provisions of the Statement of Recommended Practice (SORP) applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) (effective 1 January 2019).

Since the Company qualifies as small under section 382 of the Companies Act 2006, the Strategic report required of medium and large companies under the Companies Act 2006 (Strategic Report and Directors' Report) Regulations 2013 has been omitted.

Objectives and activities

a. Policies and objectives

The company's objectives 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 Winchester District.

The company provides free, independent, confidential and impartial advice to everyone on their rights and responsibilities. It values diversity, promotes equality and challenges discrimination.

The service aims:

- to provide the advice people need for the problems they face
- to improve the policies and practices that affect people's lives

This is achieved through highly trained volunteers from all walks of life giving free, confidential, impartial and independent advice to the local community. The volunteer team is managed by a small team of experienced staff.

In setting objectives and planning for activities, the Trustees have given due consideration to general guidance published by the Charity Commission relating to public benefit, including the guidance 'Public benefit: running a charity (PB2)'.

b. Main activities undertaken to further the Company's purposes for the public benefit

The Trustees have referred to the Charity Commission general guidance on public benefit when reviewing the company's objectives and planning future activities. Whilst there is an inherent geographical restriction in place encompassing the local government area covered by Winchester City Council, it is considered there are no restrictions to any individual within that community in either seeking or being provided with help by the company.

Achievements and performance

WINCHESTER DISTRICT CITIZENS ADVICE BUREAU
(A company limited by guarantee)

TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2024

Achievements and performance (continued)

a. Review of activities

The objectives and aims are reviewed each year in the light of what has been achieved in the previous 12 months. The review looks at the success of each activity and the benefits they have provided to the people the company exists to help. The review assists the directors in maintaining focus on the company's stated purpose. The Trustees are satisfied with the achievements in the period under review. The company has to provide services within the financial limitations set by local government, and the Trustees are satisfied they have been utilised in an effective and efficient manner.

As ever, 2023/24 has been incredibly busy for the company's service. With the cost-of-living crisis far from over, demand for advice continued to grow and the company helped more people, and dealt with more advice issues, than in the previous year.

The company helped nearly 6,000 people with 18,000 issues, and the advice team secured record financial outcomes for Winchester District residents of around £2.5m.

Other significant achievements included engaging with over 1,200 people through the expansion of outreach work – opening up the advice service to those who may otherwise have struggled to access help.

Volunteer capacity increased to its highest level (worth an estimated £200k), and the company successfully migrated to a cloud-based IT system and moved its satellite advice hub from Bishops Waltham to Wickham Community Centre.

The biggest demand for advice this year has been support with Personal Independence Payment, a disability benefit that many claimants are facing problems with.

The company continued to support people with more than double the number of energy issues than before the effects of the cost-of-living crisis took hold.

Other key support this year included:

- Over 700 people assisted to manage their debt
- Over 500 people with a disability or long-term health condition supported to understand and access their benefits entitlement
- At least two people a week facing homelessness provided with housing and related advice
- Increased crisis support (nearly 300 food bank referrals and over 400 energy vouchers provided)

Financial review

WINCHESTER DISTRICT CITIZENS ADVICE BUREAU
(A company limited by guarantee)

TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2024

a. Review of the financial position

The financial statements cover the company's operations for the year ended 31 March 2024. The Trustees are satisfied that the company achieved its objectives during this period within the resources made available to it. It had been anticipated that the company would incur a deficit this year requiring it to draw on its reserves built up in previous periods. In addition, the Trustees authorised a move of premises from Bishops Waltham to Wickham utilising the Premises Fund of £10,000.

However the cost of living crisis resulted in additional funds being made available by government sources to provide additional services during the year ended 31 March 2024. As a result, the financial statements show an unrestricted funds surplus for the year of £13,668 (surplus of £7,460 for 2022/23) and a restricted funds deficit for the year of £5,792 (deficit of £2,346 for 2022/23), making an overall surplus of £7,876 (deficit of £9,806 for 2022/23).

It should be noted that £10,000 has been transferred from the Premises Fund following the move to Wickham in the year and £22,500 has been transferred from the Enhanced Capacity reserve to meet the costs of providing support for cost of living issues. A new Project Bridging Fund of £50,000 (incorporating the previously held Succession Planning fund of £20,000) has been created to help support services should alternative project or core income be required.

Consequently, the overall general fund movement was an increase of £16,168. At the start of the year the unrestricted funds (excluding designated funds) amounted to £129,813, which represented approximately four and a half months of core expenditure. This figure was in line with the company's stated policy of between three and six months and allowed for a deficit to be run this financial year. These funds totalled £145,981 as at 31 March 2024 and this continued to represent approximately four and a half months of core expenditure.

b. Reserves policy

The cumulative unrestricted funds (excluding designated funds) were £145,981 as at 31 March 2024 (£129,813, as at 31 March 2023). The trustees have determined that the company should retain unrestricted reserves (excluding designated funds), which at a minimum cover:

- The previous 3-6 months of gross expenditure, plus the
- book value of fixed assets less any realisable value

This policy is principally to enable the service to:

- continue operations whilst awaiting the receipt of grants
- pay contractual liabilities in the event that grants were discontinued or significantly reduced, whilst services were realigned to new levels of income
- recover the potential loss on fixed investments in the event where continued funding was withdrawn
- identify any unrestricted surplus to reinvest in the service

c. Going concern

After making appropriate enquiries, the Trustees have a reasonable expectation that the Company has adequate resources to continue in operational existence for the foreseeable future. For this reason, they continue to adopt the going concern basis in preparing the financial statements. Further details regarding the adoption of the going concern basis can be found in the accounting policies.

WINCHESTER DISTRICT CITIZENS ADVICE BUREAU
(A company limited by guarantee)

TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2024

d. Pension schemes

The company provides a defined contribution scheme which is available to full-time and part-time permanent employees.

Structure, governance and management

a. Constitution

Winchester District Citizens Advice Bureau is a company limited by guarantee and a registered charity governed by its memorandum and articles of association. It was incorporated on 6 October 2011 and took over the assets, liabilities and reserves of Winchester Citizens Advice Bureau and Bishop's Waltham and Meon Valley Citizens Advice Bureau on 1 February 2012. Whilst the registered name is Winchester District Citizens Advice Bureau, it operates as Citizens Advice Winchester District (CAWD). The principal object of the company is to provide services as described in the Policies and Objectives section on Page 2.

b. Methods of appointment or election of Trustees

All of the Trustees provide their time and skills voluntarily. When a vacancy arises a replacement Trustee is sought who can add to the Board's overall skill base. All Trustees are appointed via approval at the regular board meetings and formally appointed as directors at the Annual General Meeting.

c. Organisational structure and decision-making policies

A Trustee Board manages the company, which is independent of both management and volunteers. The Chief Executive attends but is not a member of the Trustee Board.

The Chief Executive and Core Management Team (CMT) have responsibility for the day to day operational management of the company's offices, including individual supervision of the staff and volunteers and also ensuring they continue to develop their skills and working practices in line with good practice. The company is heavily reliant on the time and support provided by volunteers to be able to meet its aims and objectives.

d. Financial risk management

The Trustees have considered the major risks to which the charity could be exposed and have reviewed the systems established to mitigate them. They are not aware of any irregularities, fraud involving management, employees or volunteers, or of any instance of actual or possible non-compliance with laws, regulations, contracts or agreements that might result in the charity suffering significant penalties or other loss.

WINCHESTER DISTRICT CITIZENS ADVICE BUREAU
(A company limited by guarantee)

TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2024

Plans for future periods

In 2023 a new 3 year strategy was approved by the trustees, for the period April 2023 to March 2026. The company continues to be ambitious about continual improvement across all areas of the organisation, however the strategic objectives set out the areas that we will particularly focus on developing over the coming three years. These are to:

1. Develop our outreach and partnership working
 2. Develop our use of technology
 3. Develop a more flexible, cost-effective structure and operating model
 4. Ensure we remain a strong, sustainable, high-performing and well-regarded organisation.
- The management team develop an annual business detailing how these objectives will be progressed during the year, and progress is monitored quarterly at trustee meetings.

Members' liability

The Members of the Company guarantee to contribute an amount not exceeding £1 to the assets of the Company in the event of winding up.

Statement of Trustees' responsibilities

The Trustees (who are also the directors of the Company for the purposes of company law) are responsible for preparing the Trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the Trustees to prepare financial statements for each financial year. Under company law, the Trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the Company and of its incoming resources and application of resources, including its income and expenditure, for that period. In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles of the Charities SORP (FRS 102);
- make judgments and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards (FRS 102) have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Company will continue in business.

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the Company's transactions and disclose with reasonable accuracy at any time the financial position of the Company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the Company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by order of the members of the board of Trustees on 25 September 2024 and signed on their behalf by:

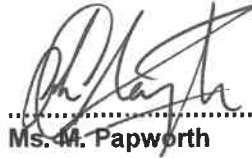
WINCHESTER DISTRICT CITIZENS ADVICE BUREAU
(A company limited by guarantee)

TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2024



.....

Ms. S. F. Gooding



.....

Ms. M. Papworth

WINCHESTER DISTRICT CITIZENS ADVICE BUREAU
(A company limited by guarantee)

**INDEPENDENT EXAMINER'S REPORT
FOR THE YEAR ENDED 31 MARCH 2024**

Independent examiner's report to the Trustees of Winchester District Citizens Advice Bureau ('the Company')

I report to the charity Trustees on my examination of the accounts of the Company for the year ended 31 March 2024.

Responsibilities and basis of report

As the Trustees of the Company (and its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of the Company's accounts carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

Since the Company's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants of England and Wales (ICAEW), which is one of the listed bodies.

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the Company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities [applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)].

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.

This report is made solely to the Company's Trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. My work has been undertaken so that I might state to the Company's Trustees those matters I am required to state to them in an Independent examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the Company and the Company's Trustees as a body, for my work or for this report.

Signed:



Dated: 2 October 2024

WINCHESTER DISTRICT CITIZENS ADVICE BUREAU
(A company limited by guarantee)

INDEPENDENT EXAMINER'S REPORT (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2024

Mr P.M. Ward

ACA

J&S Accountants Limited
6 Northlands Road
Southampton
Hampshire
SO15 2LF

WINCHESTER DISTRICT CITIZENS ADVICE BUREAU
(A company limited by guarantee)

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

	Note	Restricted funds 2024 £	Unrestricted funds 2024 £	Total funds 2024 £	Total funds 2023 £
Income from:					
Core Grant	3	-	195,000	195,000	195,000
Other trading activities	4	236,808	89,258	326,066	276,516
Investments	5	-	2,896	2,896	684
Total income		236,808	287,154	523,962	472,200
Expenditure on:					
Raising funds	6	-	27,000	27,000	25,000
Charitable activities	7	242,600	246,486	489,086	457,006
Total expenditure		242,600	273,486	516,086	482,006
Net movement in funds		(5,792)	13,668	7,876	(9,806)
Reconciliation of funds:					
Total funds brought forward		5,792	212,313	218,105	227,911
Net movement in funds		(5,792)	13,668	7,876	(9,806)
Total funds carried forward		-	225,981	225,981	218,105

The Statement of financial activities includes all gains and losses recognised in the year.

The notes on pages 14 to 29 form part of these financial statements.

WINCHESTER DISTRICT CITIZENS ADVICE BUREAU
(A company limited by guarantee)
REGISTERED NUMBER: 07799341

BALANCE SHEET
AS AT 31 MARCH 2024

	Note	2024 £	2023 £
Fixed assets		-	-
Current assets			
Debtors	12	26,013	26,683
Cash at bank and in hand		254,738	251,810
		<u>280,751</u>	<u>278,493</u>
Creditors: amounts falling due within one year	13	(54,770)	(60,388)
Net current assets		<u>225,981</u>	218,105
Total assets less current liabilities		<u>225,981</u>	218,105
Net assets excluding pension asset		<u>225,981</u>	218,105
Total net assets		<u><u>225,981</u></u>	<u><u>218,105</u></u>
Charity funds			
Restricted funds	15	-	5,792
Unrestricted funds	15	225,981	212,313
Total funds		<u><u>225,981</u></u>	<u><u>218,105</u></u>

The Company was entitled to exemption from audit under section 477 of the Companies Act 2006.

The members have not required the company to obtain an audit for the year in question in accordance with section 476 of Companies Act 2006.

The Trustees acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and preparation of financial statements.

The financial statements have been prepared in accordance with the provisions applicable to entities subject to the small companies regime.

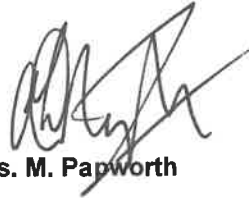
The financial statements were approved and authorised for issue by the Trustees on 25 September 2024 and signed on their behalf by:

WINCHESTER DISTRICT CITIZENS ADVICE BUREAU
(A company limited by guarantee)
REGISTERED NUMBER: 07799341

BALANCE SHEET (CONTINUED)
AS AT 31 MARCH 2024



Ms. S. F. Gooding



Ms. M. Papworth

The notes on pages 14 to 29 form part of these financial statements.

WINCHESTER DISTRICT CITIZENS ADVICE BUREAU
(A company limited by guarantee)

STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 31 MARCH 2024

	2024 £	2023 £
Cash flows from operating activities		
Net cash used in operating activities	2,928	10,306
Cash flows from investing activities		
Net cash provided by investing activities	-	-
Cash flows from financing activities		
Net cash provided by financing activities	-	-
Change in cash and cash equivalents in the year	2,928	10,306
Cash and cash equivalents at the beginning of the year	251,810	241,504
Cash and cash equivalents at the end of the year	254,738	251,810

The notes on pages 14 to 29 form part of these financial statements

WINCHESTER DISTRICT CITIZENS ADVICE BUREAU
(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024

1. General information

The entity is a private company limited by guarantee. The members of the company are the Trustees named on page 1. In the event of the company being wound up, the liability in respect of the guarantee is limited to £1 per member of the company. The company was incorporated in England and Wales, and the Registered Office is located at City Offices, Colebrook Street, Winchester, Hampshire, SO23 9LJ.

2. Accounting policies

2.1 Basis of preparation of financial statements

The financial statements have been prepared in accordance with the Charities SORP (FRS 102) - 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 2019), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Winchester District Citizens Advice Bureau meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

2.2 Income

All income is recognised once the Company has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

Grants are included in the Statement of financial activities on a receivable basis. The balance of income received for specific purposes but not expended during the period is shown in the relevant funds on the Balance sheet. Where income is received in advance of entitlement of receipt, its recognition is deferred and included in creditors as deferred income. Where entitlement occurs before income is received, the income is accrued.

Income tax recoverable in relation to investment income is recognised at the time the investment income is receivable.

2.3 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use.

Expenditure on raising funds includes all expenditure incurred by the Company to raise funds for its charitable purposes and includes costs of all fundraising activities events and non-charitable trading.

Expenditure on charitable activities is incurred on directly undertaking the activities which further the Company's objectives, as well as any associated support costs.

WINCHESTER DISTRICT CITIZENS ADVICE BUREAU
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024**

2. Accounting policies (continued)

2.3 Expenditure (continued)

All expenditure is inclusive of irrecoverable VAT.

2.4 Government grants

Government grants relating to tangible fixed assets are treated as deferred income and released to the Statement of financial activities over the expected useful lives of the assets concerned. Other grants are credited to the Statement of financial activities as the related expenditure is incurred.

2.5 Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the Company; this is normally upon notification of the interest paid or payable by the institution with whom the funds are deposited.

2.6 Tangible fixed assets and depreciation

Tangible fixed assets costing £1000 or more are capitalised and recognised when future economic benefits are probable and the cost or value of the asset can be measured reliably.

Tangible fixed assets are initially recognised at cost. After recognition, under the cost model, tangible fixed assets are measured at cost less accumulated depreciation and any accumulated impairment losses. All costs incurred to bring a tangible fixed asset into its intended working condition should be included in the measurement of cost.

Depreciation is charged so as to allocate the cost of tangible fixed assets less their residual value over their estimated useful lives, using the straight-line method.

Depreciation is provided on the following basis:

Computer equipment	-	25%
--------------------	---	-----

2.7 Debtors

Trade and other debtors are recognised at the settlement amount after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

2.8 Cash at bank and in hand

Cash at bank and in hand includes cash and short-term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

WINCHESTER DISTRICT CITIZENS ADVICE BUREAU
(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024

2. Accounting policies (continued)

2.9 Liabilities and provisions

Liabilities are recognised when there is an obligation at the Balance sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably.

Liabilities are recognised at the amount that the Company anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide.

Provisions are measured at the best estimate of the amounts required to settle the obligation. Where the effect of the time value of money is material, the provision is based on the present value of those amounts, discounted at the pre-tax discount rate that reflects the risks specific to the liability. The unwinding of the discount is recognised in the Statement of financial activities as a finance cost.

2.10 Financial instruments

The Company only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

2.11 Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the Company and which have not been designated for other purposes.

Designated funds comprise unrestricted funds that have been set aside by the Trustees for particular purposes. The aim and use of each designated fund is set out in the notes to the financial statements.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the Company for particular purposes. The costs of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

Investment income, gains and losses are allocated to the appropriate fund.

3. Income from grants and donations

	Unrestricted funds 2024 £	Total funds 2024 £
Core Grant- Winchester City Council	195,000	195,000

WINCHESTER DISTRICT CITIZENS ADVICE BUREAU
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024**

3. Income from grants and donations (continued)

	<i>Unrestricted funds 2023 £</i>	<i>Total funds 2023 £</i>
Core Grant- Winchester City Council	195,000	195,000

4. Income from other trading activities

Income from fundraising events

	Restricted funds 2024 £	Unrestricted funds 2024 £	Total funds 2024 £
Grants, donations and fundraising	236,808	89,258	326,066

	<i>Restricted funds 2023 £</i>	<i>Unrestricted funds 2023 £</i>	<i>Total funds 2023 £</i>
Grants, donations and fundraising	203,079	73,437	276,516

5. Investment income

	Unrestricted funds 2024 £	Total funds 2024 £
Bank interest receivable	2,896	2,896

WINCHESTER DISTRICT CITIZENS ADVICE BUREAU
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024**

5. Investment income (continued)

	<i>Unrestricted funds 2023 £</i>	<i>Total funds 2023 £</i>
Bank interest receivable	<u>684</u>	<u>684</u>

6. Expenditure on raising funds

Costs of raising voluntary income

	Unrestricted funds 2024 £	Total funds 2024 £
Costs of raising voluntary income - wages and salaries	<u>27,000</u>	<u>27,000</u>

WINCHESTER DISTRICT CITIZENS ADVICE BUREAU
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024**

6. Expenditure on raising funds (continued)

Costs of raising voluntary income (continued)

	<i>Unrestricted funds 2023 £</i>	<i>Total funds 2023 £</i>
Costs of raising voluntary income - wages and salaries	25,000	25,000

7. Analysis of expenditure on charitable activities

Summary by fund type

	Restricted funds 2024 £	Unrestricted funds 2024 £	Total 2024 £
Charitable activities	242,600	246,486	489,086

	<i>Restricted funds 2023 £</i>	<i>Unrestricted funds 2023 £</i>	<i>Total 2023 £</i>
Charitable activities	203,079	253,927	457,006

8. Analysis of expenditure by activities

	Support costs 2024 £	Total funds 2024 £
Charitable activities	489,086	489,086

WINCHESTER DISTRICT CITIZENS ADVICE BUREAU
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024**

8. Analysis of expenditure by activities (continued)

	<i>Support costs 2023 £</i>	<i>Total funds 2023 £</i>
Charitable activities	457,006	457,006

9. Independent examiner's remuneration

	2024 £	2023 £
Fees payable to the Company's independent examiner for the independent examination of the Company's annual accounts	450	420
Fees payable to the Company's independent examiner in respect of: All other services not included above	300	300

10. Staff costs

	2024 £	2023 £
Wages and salaries	378,758	345,269
Social security costs	20,950	15,993
Contribution to defined contribution pension schemes	16,806	13,390
	416,514	374,652

The average number of persons employed by the Company during the year was as follows:

	2024 No.	2023 No.
Staff	23	22

WINCHESTER DISTRICT CITIZENS ADVICE BUREAU
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024**

10. Staff costs (continued)

The average headcount expressed as full-time equivalents was:

	2024	2023
	No.	No.
Staff	12	12

No employee received remuneration amounting to more than £60,000 in either year.

11. Trustees' remuneration and expenses

During the year, no Trustees received any remuneration or other benefits (2023 - £NIL).

During the year ended 31 March 2024, no Trustee expenses have been incurred (2023 - £NIL).

12. Debtors

	2024	2023
	£	£
Due within one year		
Other debtors	195	-
Prepayments and accrued income	25,818	26,683
	26,013	26,683

13. Creditors: Amounts falling due within one year

	2024	2023
	£	£
Trade creditors	9,325	-
Accruals and deferred income	45,445	60,388
	54,770	60,388

WINCHESTER DISTRICT CITIZENS ADVICE BUREAU
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024**

14. Financial instruments

	2024	2023
	£	£
Financial assets		
Financial assets measured at fair value through income and expenditure	254,738	251,810

Financial assets measured at fair value through income and expenditure comprise cash at bank.

WINCHESTER DISTRICT CITIZENS ADVICE BUREAU
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024**

15. Statement of funds

Statement of funds - current year

	Balance at 1 April 2023 £	Income £	Expenditure £	Transfers in/out £	Balance at 31 March 2024 £
Unrestricted funds					
Designated funds					
Premises Fund	10,000	-	-	(10,000)	-
Information Technology Fund	20,000	-	-	-	20,000
Redundancy Provision Fund	10,000	-	-	-	10,000
Succession Planning Fund	20,000	-	-	(20,000)	-
Enhanced Capacity Fund	22,500	-	-	(22,500)	-
Project Bridging Fund	-	-	-	50,000	50,000
	<u>82,500</u>	<u>-</u>	<u>-</u>	<u>(2,500)</u>	<u>80,000</u>
General funds					
General Funds	<u>129,813</u>	<u>287,154</u>	<u>(273,486)</u>	<u>2,500</u>	<u>145,981</u>
Total Unrestricted funds	<u>212,313</u>	<u>287,154</u>	<u>(273,486)</u>	<u>-</u>	<u>225,981</u>
Restricted funds					
Alresford Outreach	2,674	-	(2,674)	-	-
Client Emergency Fund	580	-	(580)	-	-
Demead Outreach	2,482	-	(2,482)	-	-
Wickham Outreach	56	-	(56)	-	-
MacMillan	-	5,094	(5,094)	-	-
WCC Cost of Living	-	41,053	(41,053)	-	-
National Lottery Cost of Living	-	55,301	(55,301)	-	-
WCC Inc Max	-	39,954	(39,954)	-	-
WCC Money Advice	-	30,000	(30,000)	-	-
Home and Well	-	32,991	(32,991)	-	-
Mental Health and Advice	-	32,415	(32,415)	-	-
	<u>5,792</u>	<u>236,808</u>	<u>(242,600)</u>	<u>-</u>	<u>-</u>

WINCHESTER DISTRICT CITIZENS ADVICE BUREAU
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024**

15. Statement of funds (continued)

Total of funds	218,105	523,962	(516,086)	-	225,981
	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>

WINCHESTER DISTRICT CITIZENS ADVICE BUREAU
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024**

15. Statement of funds (continued)

Statement of funds - prior year

	<i>Balance at 1 April 2022 £</i>	<i>Income £</i>	<i>Expenditure £</i>	<i>Transfers in/out £</i>	<i>Balance at 31 March 2023 £</i>
Unrestricted funds					
Designated funds					
Premises Fund	10,000	-	-	-	10,000
Information Technology Fund	40,000	-	-	(20,000)	20,000
Redundancy Provision Fund	10,000	-	-	-	10,000
Succession Planning Fund	20,000	-	-	-	20,000
Enhanced Capacity Fund	12,500	-	-	10,000	22,500
	<u>92,500</u>	<u>-</u>	<u>-</u>	<u>(10,000)</u>	<u>82,500</u>
General funds					
General Funds	127,273	269,121	(278,927)	12,346	129,813
	<u>127,273</u>	<u>269,121</u>	<u>(278,927)</u>	<u>12,346</u>	<u>129,813</u>
Total Unrestricted funds	<u>219,773</u>	<u>269,121</u>	<u>(278,927)</u>	<u>2,346</u>	<u>212,313</u>
Restricted funds					
Alresford Outreach	2,674	-	-	-	2,674
Client Emergency Fund	580	-	-	-	580
Demead Outreach	2,482	-	-	-	2,482
Wickham Outreach	56	-	-	-	56
MacMillan	-	18,731	(18,731)	-	-
WCC Cost of Living	-	43,500	(43,500)	-	-
National Lottery Cost of Living	-	5,000	(5,000)	-	-
WCC Inc Max	-	30,000	(30,000)	-	-
WCC Money Advice	-	35,490	(35,490)	-	-
Home and Well	-	26,466	(26,466)	-	-
Reaching People Together	-	20,782	(20,782)	-	-
NHS	-	23,110	(23,110)	-	-
Capital Equipment	2,346	-	-	(2,346)	-

WINCHESTER DISTRICT CITIZENS ADVICE BUREAU
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024**

15. Statement of funds (continued)

Statement of funds - prior year (continued)

	<i>Balance at 1 April 2022 £</i>	<i>Income £</i>	<i>Expenditure £</i>	<i>Transfers in/out £</i>	<i>Balance at 31 March 2023 £</i>
	8,138	203,079	(203,079)	(2,346)	5,792
Total of funds	227,911	472,200	(482,006)	-	218,105

16. Summary of funds

Summary of funds - current year

	Balance at 1 April 2023 £	Income £	Expenditure £	Transfers in/out £	Balance at 31 March 2024 £
Designated funds	82,500	-	-	(2,500)	80,000
General funds	129,813	287,154	(273,486)	2,500	145,981
Restricted funds	5,792	236,808	(242,600)	-	-
	218,105	523,962	(516,086)	-	225,981

Summary of funds - prior year

	<i>Balance at 1 April 2022 £</i>	<i>Income £</i>	<i>Expenditure £</i>	<i>Transfers in/out £</i>	<i>Balance at 31 March 2023 £</i>
Designated funds	92,500	-	-	(10,000)	82,500
General funds	127,273	269,121	(278,927)	12,346	129,813
Restricted funds	8,138	203,079	(203,079)	(2,346)	5,792
	227,911	472,200	(482,006)	-	218,105

WINCHESTER DISTRICT CITIZENS ADVICE BUREAU
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024**

17. Analysis of net assets between funds

Analysis of net assets between funds - current period

	Unrestricted funds 2024 £	Total funds 2024 £
Current assets	280,751	280,751
Creditors due within one year	(54,770)	(54,770)
Total	225,981	225,981

Analysis of net assets between funds - prior period

	<i>Restricted funds 2023 £</i>	<i>Unrestricted funds 2023 £</i>	<i>Total funds 2023 £</i>
Current assets	5,792	272,701	278,493
Creditors due within one year	-	(60,388)	(60,388)
Total	5,792	212,313	218,105

18. Reconciliation of net movement in funds to net cash flow from operating activities

	2024 £	2023 £
Net income/expenditure for the period (as per Statement of Financial Activities)	7,876	(9,806)
Adjustments for:		
Decrease in debtors	670	2,495
Increase/(decrease) in creditors	(5,618)	17,617
Net cash provided by operating activities	2,928	10,306

WINCHESTER DISTRICT CITIZENS ADVICE BUREAU
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024**

19. Analysis of cash and cash equivalents

	2024 £	2023 £
Notice deposits (less than 3 months)	254,738	251,810
Total cash and cash equivalents	254,738	251,810

20. Analysis of changes in net debt

	At 1 April 2023 £	Cash flows £	At 31 March 2024 £
Cash at bank and in hand	251,810	2,928	254,738
	251,810	2,928	254,738

21. Operating lease commitments

At 31 March 2024 the Company had commitments to make future minimum lease payments under non-cancellable operating leases as follows:

	2024 £	2023 £
Not later than 1 year	20,877	-
Later than 1 year and not later than 5 years	3,333	-
	24,210	-

22. Related party transactions

The Company has not entered into any related party transaction during the year, nor are there any outstanding balances owing between related parties and the Company at 31 March 2024.

WINCHESTER DISTRICT CITIZENS ADVICE BUREAU
(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024

23. Designated funds

The company moved to new premises in Wickham during the year and used the Premises Fund of £10,000 to pay for the relocation.

The Information Technology Fund was set up to ensure there was money available to fund necessary information technology improvements. The Trustees are satisfied there is still a need for this fund of £20,000.

The company runs a number of projects which are at risk of the funding being ended. In addition future Core funding is uncertain. In the event of a reduction in funding the company would be liable for redundancy payments. The Trustees therefore consider it prudent to maintain the Redundancy Provision Fund of £10,000 to cover this contingency.

Recruitment and retention of sufficiently experienced and expert staff is difficult in a small specialist Organisation and funding for Core services and specialist projects can be uncertain. With this in mind the Trustees have set up a Project Bridging Fund of £50,000 (this incorporates the existing Succession Planning Fund of £20,000). This can be drawn upon in future years to continue running services while seeking alternative funding sources.

During the year the Enhanced Capacity Fund of £22,500 was utilised as planned to meet the increased demand for support with cost-of-living issues.

The Trustees will keep these funds under regular review.

24. Restricted funds

Outreach - funds are received from local parish councils and other organisations to support the provision of outreach advice in district-wide locations.

Citizens Advice Hampshire in partnership with Macmillan Cancer Support - funding is allocated to the service to provide advice to those affected by cancer.

WCC Money Advice and WCC Inc Max - these are commissioned projects with funding from Winchester City Council to provide advice to referred tenants who are in, or at risk of, rent arrears.

Mental Health & Advice - working in an acute mental health unit, seeks to address underlying advice needs for residents, assisting them on their mental health recovery and return home.

Home & Well - funded via Citizens Advice Hampshire and seeks to support vulnerable people to live safely and independently in their homes, particularly those who are leaving hospital.

WCC Cost of Living – funding from Winchester city Council to increase capacity to meet the increased demand for support with cost-of-living issues.

Cost of Living - funding from national government, distributed by The National Lottery, to continue increased capacity to meet the ongoing demand for support with cost-of-living issues.

Accounts

WINCHESTER DISTRICT CITIZENS ADVICE BUREAU
(A company limited by guarantee)

UNAUDITED

TRUSTEES' REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2023

WINCHESTER DISTRICT CITIZENS ADVICE BUREAU
(A company limited by guarantee)

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WINCHESTER DISTRICT CITIZENS ADVICE BUREAU
(A company limited by guarantee)

**REFERENCE AND ADMINISTRATIVE DETAILS OF THE COMPANY, ITS TRUSTEES AND ADVISERS
FOR THE YEAR ENDED 31 MARCH 2023**

Trustees

Ms. K. Bradshaw
Ms. S. F. Gooding, Chair
Ms. M. Papworth, Honorary Treasurer
Dr. S. Rathod (resigned 7 December 2022)
Mr A.C. Tilley
Mr R. Wilson
Mrs. N. Stewart (appointed 7 December 2022)
Mr. T. Butt (appointed 7 December 2022)
Mrs. R. Luzmore (appointed 7 December 2022)

Company registered number

07799341

Charity registered number

1144965

Registered office

City Offices, Colebrook Street, Winchester, Hampshire, SO23 9LJ

Chief Executive Officer

Dr. Sue Campbell

WINCHESTER DISTRICT CITIZENS ADVICE BUREAU
(A company limited by guarantee)

TRUSTEES' REPORT
FOR THE YEAR ENDED 31 MARCH 2023

The Trustees present their annual report together with the financial statements for the year ended 31 March 2023. The Trustees confirm that the Annual Report and financial statements of the company comply with the current statutory requirements, the requirements of the company's governing document and the provisions of the Statement of Recommended Practice (SORP), 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) as amended by Update Bulletin 1 (effective 1 January 2015).

Since the company qualifies as small under section 383, the strategic report required of medium and large companies under The Companies Act 2006 (Strategic Report and Director's Report) Regulations 2013 is not required.

OBJECTIVES AND ACTIVITIES

a. Policies and objectives

The company's objectives 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 Winchester District.

The company provides free, independent, confidential and impartial advice to everyone on their rights and responsibilities. It values diversity, promotes equality and challenges discrimination.

The service aims:

- to provide the advice people need for the problems they face
- to improve the policies and practices that affect people's lives

This is achieved through highly trained volunteers from all walks of life giving free, confidential, impartial and independent advice to the local community. The volunteer team is managed by a small team of experienced staff.

b. Main activities undertaken to further the charity's purposes for public benefit

The Trustees have referred to the Charity Commission general guidance on public benefit when reviewing the company's objectives and planning future activities. Whilst there is an inherent geographical restriction in place encompassing the local government area covered by Winchester City Council, it is considered there are no restrictions to any individual within that community in either seeking or being provided with help by the company.

ACHIEVEMENTS AND PERFORMANCE

a. Review of activities

The objectives and aims are reviewed each year in the light of what has been achieved in the previous 12 months. The review looks at the success of each activity and the benefits they have provided to the people the company exists to help. The review assists the directors in maintaining focus on the company's stated purpose. The Trustees are satisfied with the achievements in the period under review. The company has to provide services within the financial limitations set by local government, and the Trustees are satisfied they have been utilised in an effective and efficient manner.

The cost-of-living crisis has had a huge impact on households across the country, and residents of Winchester District are no exception. During 2022-23 the cost-of-living crisis impacted people in a range of ways. Compared

WINCHESTER DISTRICT CITIZENS ADVICE BUREAU
(A company limited by guarantee)

TRUSTEES' REPORT (continued)
FOR THE YEAR ENDED 31 MARCH 2023

to the previous year the company::

1. Helped double the number of people who were in crisis, and needed immediate support to access food, energy, or housing.
2. Helped more than double the amount of people who needed help with energy costs/issues — more than the total helped in the previous three years.
3. Helped 400 households secure energy grants to help with energy costs. Over 200 food bank vouchers were provided, and emergency food parcels were distributed in collaboration with partners.
4. Helped 113 people who were experiencing or threatened with homelessness, an increase of almost 50% compared to last year

Over 5,300 people were helped with around 16,600 issues, resulting in £1.3m financial gain to local people (e.g. through increased access to financial support and benefits). This includes providing ongoing, in-depth support to nearly 700 people who were facing significant debt.

Additional volunteer capacity and dedicated cost-of-living advisers were provided thanks to support from Winchester City Council, to help us meet this increased demand. In partnership with Winchester City Council, support and advice were provided to Ukrainian guests and their hosts within the local community (as a result of the war in Ukraine).

The partnership and outreach programme was expanded, and the company won a national award for this (Best Partnership Working, 2022, Citizens Advice). This included:

1. Providing drop in advice at 19 sessions across the District, aimed at Ukrainian guests and their hosts
2. Providing drop in advice and support at community centres, food banks, food pantries, lunch clubs and other local, community activities across the District
3. Training staff and volunteers in partner organisations so they can identify when someone has advice needs and support them to get the help they need (to a total of 70 partner organisations who are now trained)
4. Recruiting a dedicated outreach adviser, and building the outreach team.

The company also provided specialist support and advice via a range of dedicated services and projects:

1. MacMillan Citizens advice project (providing advice to people living with cancer)
 2. Mental Health & advice project (providing advice to people experiencing acute mental ill health, resident at a local Mental Health unit)
 3. Welfare rights casework (providing advice for people facing an appeal or tribunal to access benefits)
 4. Home & Well (providing advice to vulnerable people so they can live safely at home, including energy advice)
 5. Money Advice Project (providing advice to Winchester City Council residents who are in rent arrears and at risk of homelessness)
 6. HMP Winchester advice project (providing advice to current inmates and their families)
- We also gather evidence on issues which seem unfair or are creating significant problems for people, and report these to the national Citizens Advice service to support national campaigns.
7. A Keyworker Advice project supporting the recruitment and retention of internationally recruited NHS staff at local hospitals by providing advice on housing, employment rights and benefit entitlements.

Evidence on issues which seem unfair or are creating significant problems for people was gathered, and reported to the national Citizens Advice service to support national campaigns. The company also supported different awareness raising campaigns including Big Energy Savings Week, Scams Awareness Fortnight and National Consumer week.

FINANCIAL REVIEW

a. Review of the financial position

WINCHESTER DISTRICT CITIZENS ADVICE BUREAU
(A company limited by guarantee)

TRUSTEES' REPORT (continued)
FOR THE YEAR ENDED 31 MARCH 2023

The financial statements cover the company's operations for the year ended 31 March 2023. The Trustees are satisfied that the company achieved its objectives during this period within the resources made available to it. It had been anticipated that the company would incur a deficit this year requiring it to draw on its reserves built up in previous periods. In addition, the Trustees authorised an IT upgrade programme of £20,000 utilising part of the IT Designated Reserve created in the previous year.

However the cost of living crisis resulted in additional funds being made available by government sources to provide additional services during the year ended 31 March 2023. As a result, the financial statements show a lower than expected unrestricted funds deficit for the year of £7,460 (surplus of £27,333 for 2021/22) and a higher than expected restricted funds deficit for the year of £2,346 (break-even for 2021/22), making an overall deficit of £9,806 (surplus of £27,333 for 2021/22).

It should be noted that £20,000 has been transferred from the IT designated reserve following the IT upgrade in the year and an additional £10,000 transferred to the Enhanced Capacity reserve to cover future costs of a project funded later in the financial year 2022/23. Consequently, the overall general fund movement was an increase of £2,540.

At the start of the year the unrestricted funds (excluding designated funds) amounted to £127,273, which represented approximately four and a half months of core expenditure. This figure was in line with the company's stated policy of between four and six months and allowed for a deficit to be run this financial year. These funds totalled £129,813 as at 31 March 2023 and this continued to represent approximately four and a half months of core expenditure.

b. Reserves policy

The cumulative unrestricted funds (excluding designated funds) were £129,813 as at 31 March 2023 (£127,273 as at 31 March 2022). The trustees have determined that the company should retain unrestricted reserves (excluding designated funds), which at a minimum cover:

- The previous 3-6 months of gross expenditure, plus the
- book value of fixed assets less any realisable value

This policy is principally to enable the service to:

- continue operations whilst awaiting the receipt of grants
- pay contractual liabilities in the event that grants were discontinued or significantly reduced, whilst services were realigned to new levels of income
- recover the potential loss on fixed investments in the event where continued funding was withdrawn
- identify any unrestricted surplus to reinvest in the service

c. Pension scheme

The company provides a defined contribution scheme which is available to full-time and part-time permanent employees.

WINCHESTER DISTRICT CITIZENS ADVICE BUREAU
(A company limited by guarantee)

TRUSTEES' REPORT (continued)
FOR THE YEAR ENDED 31 MARCH 2023

STRUCTURE, GOVERNANCE AND MANAGEMENT

a. Constitution

Winchester District Citizens Advice Bureau is a company limited by guarantee and a registered charity governed by its memorandum and articles of association. It was incorporated on 6 October 2011 and took over the assets, liabilities and reserves of Winchester Citizens Advice Bureau and Bishop's Waltham and Meon Valley Citizens Advice Bureau on 1 February 2012. Whilst the registered name is Winchester District Citizens Advice Bureau, it operates as Citizens Advice Winchester District (CAWD). The principal object of the company is to provide services as described in the Policies and Objectives section on Page 2.

b. Method of appointment or election of trustees

All of the Trustees provide their time and skills voluntarily. When a vacancy arises a replacement Trustee is sought who can add to the Board's overall skill base. All Trustees are appointed via approval at the regular board meetings and formally appointed as directors at the Annual General Meeting.

c. Organisational structure and decision making

A Trustee Board manages the company, which is independent of both management and volunteers. The Chief Executive attends but is not a member of the Trustee Board.

The Chief Executive and Core Management Team (CMT) have responsibility for the day to day operational management of the company's offices, including individual supervision of the staff and volunteers and also ensuring they continue to develop their skills and working practices in line with good practice. The company is heavily reliant on the time and support provided by volunteers to be able to meet its aims and objectives.

d. Risk management

The Trustees have considered the major risks to which the charity could be exposed and have reviewed the systems established to mitigate them. They are not aware of any irregularities, fraud involving management, employees or volunteers, or of any instance of actual or possible non-compliance with laws, regulations, contracts or agreements that might result in the charity suffering significant penalties or other loss.

WINCHESTER DISTRICT CITIZENS ADVICE BUREAU
(A company limited by guarantee)

TRUSTEES' REPORT (continued)
FOR THE YEAR ENDED 31 MARCH 2023

PLANS FOR FUTURE PERIODS

a. Future developments

A new business plan has been approved for 2022-25 which emphasises the need to increase our reach and impact through improvement of service delivery, and to ensure that the organisation is strong and resilient. We aim to continually develop our organisation in the following areas:

1. Our advice services: to ensure they are accessible, efficient, effective, and responsive to emerging need.
2. Our research and campaigns: to ensure we understand emerging advice needs, and influence local and national policies to improve the lives of local people, and prevent future advice issues.
3. Our organisation and back-office functions: To ensure we are sustainable, and have the resources, people, technology, and skills we need to achieve our service delivery and campaigning aims.
 - a) To grow our income and diversify our income streams, to support our future sustainability
 - b) To improve our use of technology, ensuring that our IT infrastructure and technology is fit for purpose
 - c) To ensure we have the people, capacity and resources we need
 - d) To ensure we have the premises and locations we need
 - e) To ensure our marketing and communications are effective and supporting us to achieve our aims

TRUSTEES' RESPONSIBILITIES STATEMENT

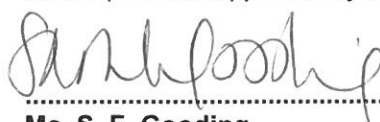
The Trustees (who are also directors of Winchester District Citizens Advice Bureau for the purposes of company law) are responsible for preparing the Trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

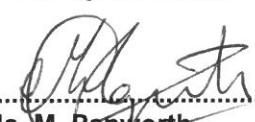
Company law requires the Trustees to prepare financial statements for each financial year. Under company law the Trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgments and accounting estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in operation.

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charitable company's transactions and disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

This report was approved by the Trustees, on 27/09/23 and signed on their behalf by:


.....
Ms. S. F. Gooding


.....
Ms. M. Papworth

WINCHESTER DISTRICT CITIZENS ADVICE BUREAU
(A company limited by guarantee)

INDEPENDENT EXAMINER'S REPORT
FOR THE YEAR ENDED 31 MARCH 2023

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF WINCHESTER DISTRICT CITIZENS
ADVICE BUREAU (the 'company')**

I report to the charity Trustees on my examination of the accounts of the company for the year ended 31 March 2023.

This report is made solely to the company's Trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. My work has been undertaken so that I might state to the company's Trustees those matters I am required to state to them in an Independent Examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the company and the company's Trustees as a body, for my work or for this report.

RESPONSIBILITIES AND BASIS OF REPORT

As the Trustees of the company (and its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of the company's accounts carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

INDEPENDENT EXAMINER'S STATEMENT

Since the company's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of Institute of Chartered Accountants of England & Wales (ICAEW), which is one of the listed bodies.

I have completed my examination. I can confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities [applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)].

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.

WINCHESTER DISTRICT CITIZENS ADVICE BUREAU
(A company limited by guarantee)

INDEPENDENT EXAMINER'S REPORT (continued)
FOR THE YEAR ENDED 31 MARCH 2023

Signed:



Dated:

25 October 2023

Mr P.M. Ward ACA

J&S Accountants Limited
6 Northlands Road
Southampton
Hampshire
SO15 2LF

WINCHESTER DISTRICT CITIZENS ADVICE BUREAU
(A company limited by guarantee)

**STATEMENT OF FINANCIAL ACTIVITIES INCORPORATING INCOME AND EXPENDITURE ACCOUNT
FOR THE YEAR ENDED 31 MARCH 2023**

	Note	Unrestricted funds 2023 £	Restricted funds 2023 £	Total funds 2023 £	Total funds 2022 £
INCOME FROM:					
Core Grant	2	195,000	-	195,000	225,000
Other trading activities	3	73,437	203,079	276,516	230,996
Investments	4	684	-	684	127
TOTAL INCOME		269,121	203,079	472,200	456,123
EXPENDITURE ON:					
Costs of income generation		25,000	-	25,000	22,000
Charitable activities		253,927	203,079	457,006	406,790
TOTAL EXPENDITURE	7	278,927	203,079	482,006	428,790
NET INCOME / (EXPENDITURE) BEFORE TRANSFERS					
Transfers between Funds	13	(9,806) 2,346	- (2,346)	(9,806) -	27,333 -
NET INCOME / (EXPENDITURE) BEFORE OTHER RECOGNISED GAINS AND LOSSES		(7,460)	(2,346)	(9,806)	27,333
NET MOVEMENT IN FUNDS		(7,460)	(2,346)	(9,806)	27,333
RECONCILIATION OF FUNDS:					
Total funds brought forward		219,773	8,138	227,911	200,578
TOTAL FUNDS CARRIED FORWARD		212,313	5,792	218,105	227,911

The notes on pages 12 to 23 form part of these financial statements.

WINCHESTER DISTRICT CITIZENS ADVICE BUREAU**(A company limited by guarantee)****REGISTERED NUMBER: 07799341****BALANCE SHEET
AS AT 31 MARCH 2023**

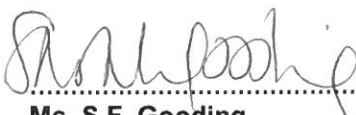
	Note	£	2023 £	£	2022 £
CURRENT ASSETS					
Debtors	11	26,683		29,178	
Cash at bank and in hand		251,810		241,504	
		<u>278,493</u>		<u>270,682</u>	
CREDITORS: amounts falling due within one year					
	12	(60,388)		(42,771)	
NET CURRENT ASSETS			<u>218,105</u>		<u>227,911</u>
NET ASSETS			<u>218,105</u>		<u>227,911</u>
CHARITY FUNDS					
Restricted funds	13		5,792		8,138
Unrestricted funds	13		212,313		219,773
TOTAL FUNDS			<u>218,105</u>		<u>227,911</u>

The company's financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

The Trustees consider that the company is entitled to exemption from the requirement to have an audit under the provisions of section 477 of the Companies Act 2006 ("the Act") and members have not required the company to obtain an audit for the year in question in accordance with section 476 of the Act.

The Trustees acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

The financial statements were approved and authorised for issue by the Trustees on 27/09/2023 and signed on their behalf, by:


.....
Ms. S.F. Gooding


.....
Ms. M. Papworth

The notes on pages 12 to 23 form part of these financial statements.

WINCHESTER DISTRICT CITIZENS ADVICE BUREAU
(A company limited by guarantee)

STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 31 MARCH 2023

	Note	2023 £	2022 £
Cash flows from operating activities			
Net cash provided by operating activities	15	10,306	18,936
Change in cash and cash equivalents in the year		10,306	18,936
Cash and cash equivalents brought forward		241,504	222,568
Cash and cash equivalents carried forward	16	251,810	241,504

The notes on pages 12 to 23 form part of these financial statements.

WINCHESTER DISTRICT CITIZENS ADVICE BUREAU
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023**

1. ACCOUNTING POLICIES

1.1 Basis of preparation of financial statements

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.

The company meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

1.2 Company status

The company is a company limited by guarantee. The members of the company are the Trustees named on page 1. In the event of the company being wound up, the liability in respect of the guarantee is limited to £1 per member of the company.

1.3 Income

All income is recognised once the company has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

Donated services or facilities are recognised when the company has control over the item, any conditions associated with the donated item have been met, the receipt of economic benefit from the use of the company of the item is probable and that economic benefit can be measured reliably. In accordance with the Charities SORP (FRS 102), general volunteer time is not recognised; please refer to the Trustees' report for more information about their contribution.

On receipt, donated professional services and donated facilities are recognised on the basis of the value of the gift to the company which is the amount the company would have been willing to pay to obtain services or facilities of equivalent economic benefit on the open market; a corresponding amount is then recognised in expenditure in the period of receipt.

Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Income tax recoverable in relation to investment income is recognised at the time the investment income is receivable.

Other income is recognised in the period in which it is receivable and to the extent the goods have been provided or on completion of the service.

WINCHESTER DISTRICT CITIZENS ADVICE BUREAU
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023**

1. ACCOUNTING POLICIES (continued)

1.4 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use.

Costs of generating funds are costs incurred in attracting voluntary income, and those incurred in trading activities that raise funds.

Charitable activities and Governance costs are costs incurred on the company's operations, including support costs and costs relating to the governance of the company apportioned to charitable activities.

All expenditure is inclusive of irrecoverable VAT.

1.5 Tangible fixed assets and depreciation

All assets individually costing more than £1,000 are capitalised. Assets costing less than £1,000 are normally either computer or office equipment and it is considered the value of such assets depreciates sufficiently quickly to regard them as expenditure rather than as an asset.

1.6 Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the company; this is normally upon notification of the interest paid or payable by the Bank.

1.7 Debtors

Trade and other debtors are recognised at the settlement amount after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

1.8 Cash at Bank and in hand

Cash at bank and in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

WINCHESTER DISTRICT CITIZENS ADVICE BUREAU
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023**

1. ACCOUNTING POLICIES (continued)

1.9 Liabilities and provisions

Liabilities are recognised when there is an obligation at the Balance sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably. Liabilities are recognised at the amount that the company anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide. Provisions are measured at the best estimate of the amounts required to settle the obligation. Where the effect of the time value of money is material, the provision is based on the present value of those amounts, discounted at the pre-tax discount rate that reflects the risks specific to the liability. The unwinding of the discount is recognised within interest payable and similar charges.

1.10 Financial instruments

The company only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

1.11 Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the company and which have not been designated for other purposes.

Designated funds comprise unrestricted funds that have been set aside by the Trustees for particular purposes. The aim and use of each designated fund is set out in the notes to the financial statements.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the company for particular purposes. The costs of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

2. INCOME FROM GRANTS AND DONATIONS

	Unrestricted funds 2023 £	Restricted funds 2023 £	Total funds 2023 £	Total funds 2022 £
Core Grant- Winchester City Council	195,000	-	195,000	225,000
<i>Total 2022</i>	<i>225,000</i>	-	<i>225,000</i>	

WINCHESTER DISTRICT CITIZENS ADVICE BUREAU
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023**

3. OTHER TRADING ACTIVITIES

	Unrestricted funds 2023 £	Restricted funds 2023 £	Total funds 2023 £	Total funds 2022 £
Grants, donations and fundraising	73,437	203,079	276,516	230,996
	<u>73,437</u>	<u>203,079</u>	<u>276,516</u>	<u>230,996</u>
	<u><u>73,437</u></u>	<u><u>203,079</u></u>	<u><u>276,516</u></u>	<u><u>230,996</u></u>
<i>Total 2022</i>	<u>63,306</u>	<u>167,690</u>	<u>230,996</u>	
	<u><u>63,306</u></u>	<u><u>167,690</u></u>	<u><u>230,996</u></u>	

4. INVESTMENT INCOME

	Unrestricted funds 2023 £	Restricted funds 2023 £	Total funds 2023 £	Total funds 2022 £
Bank interest receivable	684	-	684	127
	<u>684</u>	<u>-</u>	<u>684</u>	<u>127</u>
	<u><u>684</u></u>	<u><u>-</u></u>	<u><u>684</u></u>	<u><u>127</u></u>
<i>Total 2022</i>	<u>127</u>	<u>-</u>	<u>127</u>	
	<u><u>127</u></u>	<u><u>-</u></u>	<u><u>127</u></u>	

5. SUPPORT COSTS

	Charitable activities £	Total 2023 £	Total 2022 £
Charitable activities	105,783	105,783	86,609
Wages and salaries	349,652	349,652	319,046
	<u>455,435</u>	<u>455,435</u>	<u>405,655</u>
	<u><u>455,435</u></u>	<u><u>455,435</u></u>	<u><u>405,655</u></u>
<i>Total 2022</i>	<u>405,655</u>	<u>405,655</u>	
	<u><u>405,655</u></u>	<u><u>405,655</u></u>	

During the year ended 31 March 2023, the company incurred the following Governance costs:

£NIL (2022 - £NIL) included within the table above in respect of Core Grant.

£NIL (2022 - £NIL) included within the table above in respect of Other activities.

£NIL (2022 - £NIL) included within the table above in respect of Charitable activities.

WINCHESTER DISTRICT CITIZENS ADVICE BUREAU
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023**

6. GOVERNANCE COSTS

	Unrestricted funds 2023 £	Restricted funds 2023 £	Total funds 2023 £	Total funds 2022 £
Accountancy and legal fees	1,204	-	1,204	871
AGM expenses	367	-	367	264
	<u>1,571</u>	<u>-</u>	<u>1,571</u>	<u>1,135</u>

7. ANALYSIS OF EXPENDITURE BY EXPENDITURE TYPE

	Staff costs 2023 £	Other costs 2023 £	Total 2023 £	Total 2022 £
Expenditure on raising voluntary income	25,000	-	25,000	22,000
Costs of raising funds	25,000	-	25,000	22,000
Charitable activities	349,652	105,783	455,435	405,655
Governance	-	1,571	1,571	1,135
	<u>374,652</u>	<u>107,354</u>	<u>482,006</u>	<u>428,790</u>
<i>Total 2022</i>	<u>341,046</u>	<u>87,744</u>	<u>428,790</u>	

8. NET INCOME/(EXPENDITURE)

During the year, no Trustees received any remuneration (2022 - £NIL).
During the year, no Trustees received any benefits in kind (2022 - £NIL).

9. INDEPENDENT EXAMINERS' REMUNERATION

The Independent Examiner's remuneration amounts to an Independent Examination fee of £ 420 (2022 - £ 420), and other services of £ 300(2022 - £ 300).

WINCHESTER DISTRICT CITIZENS ADVICE BUREAU
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023**

10. STAFF COSTS

Staff costs were as follows:

	2023	<i>2022</i>
	£	<i>£</i>
Wages and salaries	374,652	<i>341,046</i>

The average number of persons employed by the company during the year was as follows:

2023	<i>2022</i>
No.	<i>No.</i>
21.6	<i>20.5</i>

Average headcount expressed as a full time equivalent:

2023	<i>2022</i>
No.	<i>No.</i>
12	<i>11</i>

No employee received remuneration amounting to more than £60,000 in either year.

11. DEBTORS

	2023	<i>2022</i>
	£	<i>£</i>
Prepayments and accrued income	26,683	<i>29,178</i>

12. CREDITORS: Amounts falling due within one year

	2023	<i>2022</i>
	£	<i>£</i>
Accruals and deferred income	60,388	<i>42,771</i>

WINCHESTER DISTRICT CITIZENS ADVICE BUREAU
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023**

13. STATEMENT OF FUNDS

STATEMENT OF FUNDS - CURRENT YEAR

	Balance at 1 April 2022 £	Income £	Expenditure £	Transfers in/out £	Balance at 31 March 2023 £
Designated funds					
Premises Funds	10,000	-	-	-	10,000
Information Technology Fund	40,000	-	-	(20,000)	20,000
Redundancy Provision Fund	10,000	-	-	-	10,000
Succession Planning Fund	20,000	-	-	-	20,000
Enhanced Capacity Fund	12,500	-	-	10,000	22,500
	<u>92,500</u>	<u>-</u>	<u>-</u>	<u>(10,000)</u>	<u>82,500</u>
General funds					
General Funds - all funds	127,273	269,121	(278,927)	12,346	129,813
Total Unrestricted funds	<u>219,773</u>	<u>269,121</u>	<u>(278,927)</u>	<u>2,346</u>	<u>212,313</u>
Restricted funds					
Alresford Outreach	2,674	-	-	-	2,674
Client Emergency Fund	580	-	-	-	580
Denmead Outreach	2,482	-	-	-	2,482
Citizens Advice Hampshire in partnership with Macmillan Cancer Support	-	18,731	(18,731)	-	-
WCC Money Advice	-	30,000	(30,000)	-	-
Wickham Outreach	56	-	-	-	56
Capital Equipment	2,346	-	-	(2,346)	-
Reaching People Together	-	20,782	(20,782)	-	-
Mental Health and Advice	-	26,466	(26,466)	-	-
Home and Well	-	35,490	(35,490)	-	-
NHS	-	23,110	(23,110)	-	-
WCC Cost of Living	-	43,500	(43,500)	-	-
WCC Inc Max	-	5,000	(5,000)	-	-
	<u>8,138</u>	<u>203,079</u>	<u>(203,079)</u>	<u>(2,346)</u>	<u>5,792</u>
Total of funds	<u><u>227,911</u></u>	<u><u>472,200</u></u>	<u><u>(482,006)</u></u>	<u><u>-</u></u>	<u><u>218,105</u></u>

WINCHESTER DISTRICT CITIZENS ADVICE BUREAU
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023**

13. STATEMENT OF FUNDS (continued)

STATEMENT OF FUNDS - PRIOR YEAR

	<i>Balance at 1 April 2021 £</i>	<i>Income £</i>	<i>Expenditure £</i>	<i>Transfers in/out £</i>	<i>Balance at 31 March 2022 £</i>
Designated funds					
Premises Funds	10,000	-	-	-	10,000
Information Technology Fund	25,000	-	-	15,000	40,000
Redundancy Provision Fund	10,000	-	-	-	10,000
Succession Planning Fund	20,000	-	-	-	20,000
Enhanced Capacity Fund	12,500	-	-	-	12,500
	<u>77,500</u>	<u>-</u>	<u>-</u>	<u>15,000</u>	<u>92,500</u>
General Funds - all funds	<u>114,940</u>	<u>288,433</u>	<u>(261,100)</u>	<u>(15,000)</u>	<u>127,273</u>
Restricted funds					
Alresford Outreach	2,674	-	-	-	2,674
Client Emergency Fund	580	-	-	-	580
Denmead Outreach	2,482	-	-	-	2,482
Money and Pensions Service (MaPS)	-	36,936	(36,936)	-	-
Citizens Advice Hampshire in partnership with Macmillan Cancer Support	-	21,604	(21,604)	-	-
WCC Money Advice	-	30,000	(30,000)	-	-
Wickham Outreach	56	-	-	-	56
Capital Equipment	2,346	-	-	-	2,346
Reaching People Together	-	59,801	(59,801)	-	-
Mental Health and Advice	-	4,818	(4,818)	-	-
Home and Well	-	14,531	(14,531)	-	-
	<u>8,138</u>	<u>167,690</u>	<u>(167,690)</u>	<u>-</u>	<u>8,138</u>
Total of funds	<u>200,578</u>	<u>456,123</u>	<u>(428,790)</u>	<u>-</u>	<u>227,911</u>

WINCHESTER DISTRICT CITIZENS ADVICE BUREAU
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023**

SUMMARY OF FUNDS - CURRENT YEAR

	Balance at 1 April 2022 £	Income £	Expenditure £	Transfers in/out £	Balance at 31 March 2023 £
Designated funds	92,500	-	-	(10,000)	82,500
General funds	127,273	269,121	(278,927)	12,346	129,813
	<u>219,773</u>	<u>269,121</u>	<u>(278,927)</u>	<u>2,346</u>	<u>212,313</u>
Restricted funds	8,138	203,079	(203,079)	(2,346)	5,792
	<u>227,911</u>	<u>472,200</u>	<u>(482,006)</u>	<u>-</u>	<u>218,105</u>

SUMMARY OF FUNDS - PRIOR YEAR

	Balance at 1 April 2021 £	Income £	Expenditure £	Transfers in/out £	Balance at 31 March 2022 £
Designated funds	77,500	-	-	15,000	92,500
General funds	114,940	288,433	(261,100)	(15,000)	127,273
	<u>192,440</u>	<u>288,433</u>	<u>(261,100)</u>	<u>-</u>	<u>219,773</u>
Restricted funds	8,138	167,690	(167,690)	-	8,138
	<u>200,578</u>	<u>456,123</u>	<u>(428,790)</u>	<u>-</u>	<u>227,911</u>

14. ANALYSIS OF NET ASSETS BETWEEN FUNDS

ANALYSIS OF NET ASSETS BETWEEN FUNDS - CURRENT YEAR

	Unrestricted funds 2023 £	Restricted funds 2023 £	Total funds 2023 £
Current assets	272,701	5,792	278,493
Creditors due within one year	(60,388)	-	(60,388)
	<u>212,313</u>	<u>5,792</u>	<u>218,105</u>

WINCHESTER DISTRICT CITIZENS ADVICE BUREAU
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023**

14. ANALYSIS OF NET ASSETS BETWEEN FUNDS (continued)

ANALYSIS OF NET ASSETS BETWEEN FUNDS - PRIOR YEAR

	<i>Unrestricted funds 2022 £</i>	<i>Restricted funds 2022 £</i>	<i>Total funds 2022 £</i>
Current assets	262,544	8,138	270,682
Creditors due within one year	(42,771)	-	(42,771)
	<u>219,773</u>	<u>8,138</u>	<u>227,911</u>

15. RECONCILIATION OF NET MOVEMENT IN FUNDS TO NET CASH FLOW FROM OPERATING ACTIVITIES

	2023 £	2022 £
Net (expenditure)/income for the year (as per Statement of Financial Activities)	(9,806)	27,333
Adjustment for:		
Decrease/(increase) in debtors	2,495	(11,106)
Increase in creditors	17,617	2,709
Net cash provided by operating activities	<u>10,306</u>	<u>18,936</u>

16. ANALYSIS OF CASH AND CASH EQUIVALENTS

	2023 £	2022 £
Notice deposits (less than 3 months)	251,810	241,504
Total	<u>251,810</u>	<u>241,504</u>

17. OPERATING LEASE COMMITMENTS

During the year the company agreed a new lease with Winchester City Council over the Colebrook Street premises. Whilst the lease covered the period to 2 June 2025, there was a break clause dated 3 June 2023. The operating lease commitment as at year end was therefore £3,333 being 2 months rent.

18. RELATED PARTY TRANSACTIONS

The Trustees consider there were no related party transactions during the year that required disclosure within these accounts.

WINCHESTER DISTRICT CITIZENS ADVICE BUREAU
(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023

19. DESIGNATED FUNDS

On inception the company inherited Premises Funds from Winchester CAB (£25,000) and Bishop's Waltham CAB (£10,000). The Winchester part of this fund was used to pay for the relocation to new offices in Winchester in June 2019. The Trustees have reviewed the Bishops Waltham fund and are satisfied that there is still a need for this fund while decisions are made about the physical location of the service.

The Information Technology Fund was set up to ensure there was money available to fund necessary information technology improvements. During 22/23 £20,000 was spent on improvements. Upgrades and/or replacements of IT equipment and systems continue to be needed over the next few years and the Trustees are satisfied there is still a need for this fund of £20,000.

The company runs a number of projects which are at risk of the funding being ended. In addition future Core funding is uncertain. In the event of a reduction in funding the company would be liable for redundancy payments. The Trustees therefore consider it prudent to maintain the Redundancy Provision Fund of £10,000 to cover this contingency.

Recruitment and retention of sufficiently experienced and expert staff is difficult in a small specialist organisation. With this in mind the Trustees have set up a Succession Planning Fund of £20,000 which will be drawn upon in future years to invest in new and additional staff resource with a view to supporting the service longer term as necessary.

During the year external funding was made available to increase capacity to meet the increased demand for support with cost-of-living issues. Although the terms of the funding required the income be recognised in this financial year, the Trustees recognise that some of the related costs will actually fall into the next financial year. They have therefore thought it prudent to set up a new Enhanced Capacity fund of £22,500 so that this fund can be used to offset these future costs.

The Trustees will keep these funds under regular review.

WINCHESTER DISTRICT CITIZENS ADVICE BUREAU
(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023

20. RESTRICTED FUNDS

Outreach - funds are received from local parish councils and other organisations to support the provision of outreach advice in district-wide locations.

Citizens Advice Hampshire in partnership with Macmillan Cancer Support - funding is allocated to the service to provide advice to those affected by cancer.

WCC Money Advice and WCC Inc Max - these are commissioned projects with funding from Winchester City Council to provide advice to referred tenants who are in, or at risk of, rent arrears.

Reaching People Together - a joint project with Citizens Advice Hampshire funded by Hampshire County Council, which provides volunteers and staff at partner organisations with Advice First Aid training, enabling them to signpost their clients to Citizens Advice.

Mental Health & Advice - working in an acute mental health unit, seeks to address underlying advice needs for residents, assisting them on their mental health recovery and return home.

Home & Well - funded via Citizens Advice Hampshire and seeks to support vulnerable people to live safely and independently in their homes, particularly those who are leaving hospital.

NHS – a NHS-funded project supporting the recruitment and retention of internationally recruited staff at local hospitals by providing advice on housing, employment rights and benefit entitlements.

WCC Cost of Living – funding from Winchester city Council to increase capacity to meet the increased demand for support with cost-of-living issues.

Accounts

WINCHESTER DISTRICT CITIZENS ADVICE BUREAU
(A company limited by guarantee)

UNAUDITED

TRUSTEES' REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2022

WINCHESTER DISTRICT CITIZENS ADVICE BUREAU
(A company limited by guarantee)

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WINCHESTER DISTRICT CITIZENS ADVICE BUREAU
(A company limited by guarantee)

**REFERENCE AND ADMINISTRATIVE DETAILS OF THE COMPANY, ITS TRUSTEES AND ADVISERS
FOR THE YEAR ENDED 31 MARCH 2022**

Trustees

Dr R.A. Aron, Chair (resigned 18 November 2021)
Ms. K. Bradshaw
Ms. L.J. Gibson (resigned 14 September 2021)
Ms. S.F. Gooding, Chair
Mr S.R. Lindsay, Honorary Treasurer (resigned 11 April 2022)
Mr. P.W. Manns (resigned 10 September 2021)
Ms. M. Papworth, Honorary Treasurer (appointed 3 August 2022)
Mrs. J.A. Porter (appointed 7 September 2021, resigned 6 May 2022)
Dr. S. Rathod
Mr A.C. Tilley
Mr R. Wilson

Company registered number

07799341

Charity registered number

1144965

Registered office

City Offices, Colebrook Street, Winchester, Hampshire, SO23 9LJ

Chief Executive Officer

Dr. Sue Campbell

WINCHESTER DISTRICT CITIZENS ADVICE BUREAU
(A company limited by guarantee)

TRUSTEES' REPORT
FOR THE YEAR ENDED 31 MARCH 2022

The Trustees present their annual report together with the financial statements for the year ended 31 March 2022. The Trustees confirm that the Annual Report and financial statements of the company comply with the current statutory requirements, the requirements of the company's governing document and the provisions of the Statement of Recommended Practice (SORP), 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) as amended by Update Bulletin 1 (effective 1 January 2015).

Since the company qualifies as small under section 383, the strategic report required of medium and large companies under The Companies Act 2006 (Strategic Report and Director's Report) Regulations 2013 is not required.

OBJECTIVES AND ACTIVITIES

a. Policies and objectives

The company's objectives 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 Winchester district and surrounding areas.

The company provides free, independent, confidential and impartial advice to everyone on their rights and responsibilities. It values diversity, promotes equality and challenges discrimination.

The service aims:

- to provide the advice people need for the problems they face
- to improve the policies and practices that affect people's lives

This is achieved through highly trained volunteers from all walks of life giving free, confidential, impartial and independent advice to the local community. The volunteer team is managed by a small team of experienced staff.

b. Main activities undertaken to further the charity's purposes for public benefit

The Trustees have referred to the Charity Commission general guidance on public benefit when reviewing the company's objectives and planning future activities. Whilst there is an inherent geographical restriction in place encompassing the local government area covered by Winchester City Council, it is considered there are no restrictions to any individual within that community in either seeking or being provided with help by the company.

ACHIEVEMENTS AND PERFORMANCE

a. Review of activities

The objectives and aims are reviewed each year in the light of what has been achieved in the previous 12 months. The review looks at the success of each activity and the benefits they have provided to the people the company exists to help. The review assists the directors in maintaining focus on the company's stated purpose. The Trustees are satisfied with the achievements in the period under review. The company has to provide services within the financial limitations set by local government, and the Trustees are satisfied they have been utilised in an effective and efficient manner.

2021-22 was a year of continued uncertainty and change for our local community with the continuing impacts of the COVID-19 pandemic, the emerging cost of living crisis and the beginning of the war in Ukraine. This year has

WINCHESTER DISTRICT CITIZENS ADVICE BUREAU
(A company limited by guarantee)

TRUSTEES' REPORT (continued)
FOR THE YEAR ENDED 31 MARCH 2022

seen a change in needs as more people sought help for financial problems, including access to benefits and support with debt, and overall more complex cases requiring in depth support to resolve multiple issues.

During the year the company launched several new specialist services and projects, in addition to the core advice service:

- Reaching People Together via Advice First Aid - a joint project between Citizens Advice Hampshire and Citizens Advice Winchester, providing training to staff and volunteers of other partner organisations to provide advice first aid.
- Home and Well – helping vulnerable people with utility bills and energy usage
- HMP Winchester – providing access to advice for current prisoners
- Mental Health advice Melbury Lodge – supporting mental health recovery for Melbury Lodge residents

Existing projects continued:

- Money Advice – funded by Winchester City Council to support council house tenants who are in rent arrears.
- Cancer Support – our Macmillan Hampshire Citizens Advice service helps people secure benefits they are entitled to at a very difficult time in their lives.
- Specialist Benefit Advice – helping people with complex benefits claims
- Research & Campaigns – highlighting issues and influencing change

FINANCIAL REVIEW

a. Review of the financial position

The financial statements cover the company's operations for the year ended 31 March 2022. The Trustees are satisfied that the company achieved its objectives during this period within the resources made available to it. It had been anticipated that the company would incur a deficit this year as it drew on its reserves built up in previous periods to fund a low-income year. However the Covid crisis resulted in additional funds being made available by government sources to provide additional services during this period. As a result, the financial statements show an unrestricted funds surplus for the year of £27,333 (surplus of £13,956 for 2020/21) with restricted funds showing a break-even position for the year (break-even for 2020/21), making an overall surplus of £27,333 (surplus of £13,956 for 2020/21). It should be noted that an additional £15,000 has been transferred to the Information Technology designated reserve. Consequently, the overall general fund movement was £12,333.

At the start of the year the unrestricted funds (excluding designated funds) amounted to £114,940, which represented approximately four and a half months of core expenditure. This figure was in line with the company's stated policy of between four and six months and allowed for a deficit to be run this year. These funds totalled £127,273 as at 31 March 2022 and this represented approximately four and a half months of core expenditure, in the lower range of the policy.

b. Reserves policy

The cumulative unrestricted funds (excluding designated funds) were £127,273 as at 31 March 2022 (£114,940 as at 31 March 2021). The trustees have determined that the company should retain unrestricted reserves (excluding designated funds), which at a minimum cover:

- The previous 4-6 months of gross expenditure, plus the
- book value of fixed assets less any realisable value

This policy is principally to enable the service to:

- continue operations whilst awaiting the receipt of grants

WINCHESTER DISTRICT CITIZENS ADVICE BUREAU
(A company limited by guarantee)

TRUSTEES' REPORT (continued)
FOR THE YEAR ENDED 31 MARCH 2022

- pay contractual liabilities in the event that grants were discontinued or significantly reduced, whilst services were realigned to new levels of income
- recover the potential loss on fixed investments in the event where continued funding was withdrawn
- identify any unrestricted surplus to reinvest in the service

c. Pension scheme

The company provides a defined contribution scheme which is available to full-time and part-time permanent employees.

WINCHESTER DISTRICT CITIZENS ADVICE BUREAU
(A company limited by guarantee)

TRUSTEES' REPORT (continued)
FOR THE YEAR ENDED 31 MARCH 2022

STRUCTURE, GOVERNANCE AND MANAGEMENT

a. Constitution

Winchester District Citizens Advice Bureau is a company limited by guarantee and a registered charity governed by its memorandum and articles of association. It was incorporated on 6 October 2011 and took over the assets, liabilities and reserves of Winchester Citizens Advice Bureau and Bishop's Waltham and Meon Valley Citizens Advice Bureau on 1 February 2012. Whilst the registered name is Winchester District Citizens Advice Bureau, it operates as Citizens Advice Winchester District (CAWD). The principal object of the company is to provide services as described in the Policies and Objectives section on Page 2.

b. Method of appointment or election of trustees

All of the Trustees provide their time and skills voluntarily. When a vacancy arises a replacement Trustee is sought who can add to the Board's overall skill base. All Trustees are appointed via approval at the regular board meetings and formally appointed as directors at the Annual General Meeting.

c. Organisational structure and decision making

A Trustee Board manages the company, which is independent of both management and volunteers. The Chief Officer attends but is not a member of the Trustee Board. An Executive Committee, under the direction of the Chair, meets to provide management support and direction to the Chief Officer on a more frequent basis.

The Chief Officer and Advice Service Manager have responsibility for the day to day operational management of the company's offices, including individual supervision of the staff and volunteers and also ensuring they continue to develop their skills and working practices in line with good practice. The company is heavily reliant on the time and support provided by volunteers to be able to meet its aims and objectives.

d. Risk management

The Trustees have considered the major risks to which the charity could be exposed and have reviewed the systems established to mitigate them. They are not aware of any irregularities, fraud involving management, employees or volunteers, or of any instance of actual or possible non-compliance with laws, regulations, contracts or agreements that might result in the charity suffering significant penalties or other loss.

WINCHESTER DISTRICT CITIZENS ADVICE BUREAU
(A company limited by guarantee)

TRUSTEES' REPORT (continued)
FOR THE YEAR ENDED 31 MARCH 2022

PLANS FOR FUTURE PERIODS

a. Future developments

A new business plan has been approved for 2022-25 which emphasises the need to increase our reach and impact through improvement of service delivery, and to ensure that the organisation is strong and resilient. We aim to continually develop our organisation in the following areas:

1. Our advice services: to ensure they are accessible, efficient, effective, and responsive to emerging need.
2. Our research and campaigns: to ensure we understand emerging advice needs, and influence local and national policies to improve the lives of local people, and prevent future advice issues.
3. Our organisation and back-office functions: To ensure we are sustainable, and have the resources, people, technology, and skills we need to achieve our service delivery and campaigning aims.
 - a) To grow our income and diversify our income streams, to support our future sustainability
 - b) To improve our use of technology, ensuring that our IT infrastructure and technology is fit for purpose
 - c) To ensure we have the people, capacity and resources we need
 - d) To ensure we have the premises and locations we need
 - e) To ensure our marketing and communications are effective and supporting us to achieve our aims

TRUSTEES' RESPONSIBILITIES STATEMENT

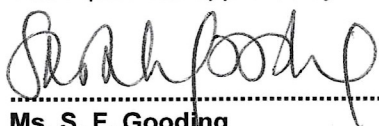
The Trustees (who are also directors of Winchester District Citizens Advice Bureau for the purposes of company law) are responsible for preparing the Trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the Trustees to prepare financial statements for each financial year. Under company law the Trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing these financial statements, the Trustees are required to:

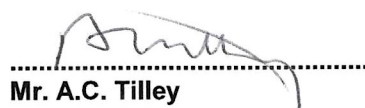
- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgments and accounting estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in operation.

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charitable company's transactions and disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

This report was approved by the Trustees, on 13/10/22 and signed on their behalf by:


.....

Ms. S. F. Gooding


.....

Mr. A.C. Tilley

WINCHESTER DISTRICT CITIZENS ADVICE BUREAU
(A company limited by guarantee)

INDEPENDENT EXAMINER'S REPORT
FOR THE YEAR ENDED 31 MARCH 2022

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF WINCHESTER DISTRICT CITIZENS
ADVICE BUREAU (the 'company')**

I report to the charity Trustees on my examination of the accounts of the company for the year ended 31 March 2022.

This report is made solely to the company's Trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. My work has been undertaken so that I might state to the company's Trustees those matters I am required to state to them in an Independent Examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the company and the company's Trustees as a body, for my work or for this report.

RESPONSIBILITIES AND BASIS OF REPORT

As the Trustees of the company (and its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of the company's accounts carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

INDEPENDENT EXAMINER'S STATEMENT

Since the company's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of Institute of Chartered Accountants of England & Wales (ICAEW), which is one of the listed bodies.

I have completed my examination. I can confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities [applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)].

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.

WINCHESTER DISTRICT CITIZENS ADVICE BUREAU
(A company limited by guarantee)

INDEPENDENT EXAMINER'S REPORT (continued)
FOR THE YEAR ENDED 31 MARCH 2022

Signed:



Dated:

8/11/2022

Mr P.M. Ward ACA

J&S Accountants Limited
6 Northlands Road
Southampton
Hampshire
SO15 2LF

WINCHESTER DISTRICT CITIZENS ADVICE BUREAU
(A company limited by guarantee)

**STATEMENT OF FINANCIAL ACTIVITIES INCORPORATING INCOME AND EXPENDITURE ACCOUNT
FOR THE YEAR ENDED 31 MARCH 2022**

	Note	Unrestricted funds 2022 £	Restricted funds 2022 £	Total funds 2022 £	Total funds 2021 £
INCOME FROM:					
Core Grant	2	225,000	-	225,000	211,000
Other trading activities	3	63,306	167,690	230,996	172,126
Investments	4	127	-	127	465
TOTAL INCOME		288,433	167,690	456,123	383,591
EXPENDITURE ON:					
Costs of income generation		22,000	-	22,000	19,000
Charitable activities		239,100	167,690	406,790	350,635
TOTAL EXPENDITURE	7	261,100	167,690	428,790	369,635
NET INCOME BEFORE OTHER RECOGNISED GAINS AND LOSSES		27,333	-	27,333	13,956
NET MOVEMENT IN FUNDS		27,333	-	27,333	13,956
RECONCILIATION OF FUNDS:					
Total funds brought forward		192,440	8,138	200,578	186,622
TOTAL FUNDS CARRIED FORWARD		219,773	8,138	227,911	200,578

The notes on pages 12 to 23 form part of these financial statements.

WINCHESTER DISTRICT CITIZENS ADVICE BUREAU
(A company limited by guarantee)
REGISTERED NUMBER: 07799341

BALANCE SHEET
AS AT 31 MARCH 2022

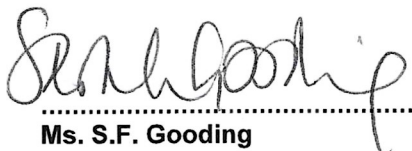
	Note	£	2022 £	£	2021 £
CURRENT ASSETS					
Debtors	11	29,178		18,072	
Cash at bank and in hand		241,504		222,568	
		<u>270,682</u>		<u>240,640</u>	
CREDITORS: amounts falling due within one year	12	<u>(42,771)</u>		<u>(40,062)</u>	
NET CURRENT ASSETS			<u>227,911</u>		<u>200,578</u>
NET ASSETS			<u>227,911</u>		<u>200,578</u>
CHARITY FUNDS					
Restricted funds	13		8,138		8,138
Unrestricted funds	13		219,773		192,440
TOTAL FUNDS			<u>227,911</u>		<u>200,578</u>

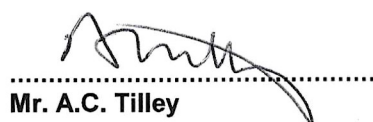
The company's financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

The Trustees consider that the company is entitled to exemption from the requirement to have an audit under the provisions of section 477 of the Companies Act 2006 ("the Act") and members have not required the company to obtain an audit for the year in question in accordance with section 476 of the Act.

The Trustees acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

The financial statements were approved and authorised for issue by the Trustees on 13/10/22 and signed on their behalf, by:


.....
Ms. S.F. Gooding


.....
Mr. A.C. Tilley

The notes on pages 12 to 23 form part of these financial statements.

WINCHESTER DISTRICT CITIZENS ADVICE BUREAU
(A company limited by guarantee)

STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 31 MARCH 2022

	Note	2022 £	2021 £
Cash flows from operating activities			
Net cash provided by operating activities	15	18,936	14,753
Change in cash and cash equivalents in the year		18,936	14,753
Cash and cash equivalents brought forward		222,568	207,815
Cash and cash equivalents carried forward	16	241,504	222,568

The notes on pages 12 to 23 form part of these financial statements.

WINCHESTER DISTRICT CITIZENS ADVICE BUREAU
(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2022

1. ACCOUNTING POLICIES

1.1 Basis of preparation of financial statements

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.

The company meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

1.2 Company status

The company is a company limited by guarantee. The members of the company are the Trustees named on page 1. In the event of the company being wound up, the liability in respect of the guarantee is limited to £1 per member of the company.

1.3 Income

All income is recognised once the company has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

Donated services or facilities are recognised when the company has control over the item, any conditions associated with the donated item have been met, the receipt of economic benefit from the use of the company of the item is probable and that economic benefit can be measured reliably. In accordance with the Charities SORP (FRS 102), general volunteer time is not recognised; please refer to the Trustees' report for more information about their contribution.

On receipt, donated professional services and donated facilities are recognised on the basis of the value of the gift to the company which is the amount the company would have been willing to pay to obtain services or facilities of equivalent economic benefit on the open market; a corresponding amount is then recognised in expenditure in the period of receipt.

Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Income tax recoverable in relation to investment income is recognised at the time the investment income is receivable.

Other income is recognised in the period in which it is receivable and to the extent the goods have been provided or on completion of the service.

WINCHESTER DISTRICT CITIZENS ADVICE BUREAU
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2022**

1. ACCOUNTING POLICIES (continued)

1.4 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use.

Costs of generating funds are costs incurred in attracting voluntary income, and those incurred in trading activities that raise funds.

Charitable activities and Governance costs are costs incurred on the company's operations, including support costs and costs relating to the governance of the company apportioned to charitable activities.

All expenditure is inclusive of irrecoverable VAT.

1.5 Tangible fixed assets and depreciation

All assets individually costing more than £1,000 are capitalised. Assets costing less than £1,000 are normally either computer or office equipment and it is considered the value of such assets depreciates sufficiently quickly to regard them as expenditure rather than as an asset.

1.6 Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the company; this is normally upon notification of the interest paid or payable by the Bank.

1.7 Debtors

Trade and other debtors are recognised at the settlement amount after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

1.8 Cash at Bank and in hand

Cash at bank and in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

WINCHESTER DISTRICT CITIZENS ADVICE BUREAU
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2022**

1. ACCOUNTING POLICIES (continued)

1.9 Liabilities and provisions

Liabilities are recognised when there is an obligation at the Balance sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably. Liabilities are recognised at the amount that the company anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide. Provisions are measured at the best estimate of the amounts required to settle the obligation. Where the effect of the time value of money is material, the provision is based on the present value of those amounts, discounted at the pre-tax discount rate that reflects the risks specific to the liability. The unwinding of the discount is recognised within interest payable and similar charges.

1.10 Financial instruments

The company only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

1.11 Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the company and which have not been designated for other purposes.

Designated funds comprise unrestricted funds that have been set aside by the Trustees for particular purposes. The aim and use of each designated fund is set out in the notes to the financial statements.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the company for particular purposes. The costs of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

2. INCOME FROM GRANTS AND DONATIONS

	Unrestricted funds 2022 £	Restricted funds 2022 £	Total funds 2022 £	Total funds 2021 £
Core Grant- Winchester City Council	225,000	-	225,000	211,000
<i>Total 2021</i>	<i>211,000</i>	-	<i>211,000</i>	

WINCHESTER DISTRICT CITIZENS ADVICE BUREAU
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2022**

3. OTHER TRADING ACTIVITIES

	Unrestricted funds 2022 £	Restricted funds 2022 £	Total funds 2022 £	Total funds 2021 £
Grants, donations and fundraising	63,306	167,690	230,996	172,126
	<u>63,306</u>	<u>167,690</u>	<u>230,996</u>	<u>172,126</u>
<i>Total 2021</i>	<u>84,164</u>	<u>87,962</u>	<u>172,126</u>	

4. INVESTMENT INCOME

	Unrestricted funds 2022 £	Restricted funds 2022 £	Total funds 2022 £	Total funds 2021 £
Bank interest receivable	127	-	127	465
	<u>127</u>	<u>-</u>	<u>127</u>	<u>465</u>
<i>Total 2021</i>	<u>465</u>	<u>-</u>	<u>465</u>	

5. SUPPORT COSTS

	Charitable activities £	Total 2022 £	Total 2021 £
Charitable activities	86,609	86,609	80,548
Wages and salaries	319,046	319,046	269,268
	<u>405,655</u>	<u>405,655</u>	<u>349,816</u>
<i>Total 2021</i>	<u>349,816</u>	<u>349,816</u>	

During the year ended 31 March 2022, the company incurred the following Governance costs:

£NIL (2021 - £NIL) included within the table above in respect of Core Grant.

£NIL (2021 - £NIL) included within the table above in respect of Other activities.

£NIL (2021 - £NIL) included within the table above in respect of Charitable activities.

WINCHESTER DISTRICT CITIZENS ADVICE BUREAU
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2022**

6. GOVERNANCE COSTS

	Unrestricted funds 2022 £	Restricted funds 2022 £	Total funds 2022 £	Total funds 2021 £
Accountancy and legal fees	871	-	871	756
AGM expenses	264	-	264	63
	<u>1,135</u>	<u>-</u>	<u>1,135</u>	<u>819</u>

7. ANALYSIS OF EXPENDITURE BY EXPENDITURE TYPE

	Staff costs 2022 £	Other costs 2022 £	Total 2022 £	Total 2021 £
Expenditure on raising voluntary income	22,000	-	22,000	19,000
Costs of raising funds	22,000	-	22,000	19,000
Charitable activities	319,046	86,609	405,655	349,816
Governance	-	1,135	1,135	819
	<u>341,046</u>	<u>87,744</u>	<u>428,790</u>	<u>369,635</u>
<i>Total 2021</i>	<u>288,268</u>	<u>81,367</u>	<u>369,635</u>	

8. NET INCOME/(EXPENDITURE)

During the year, no Trustees received any remuneration (2021 - £NIL).
During the year, no Trustees received any benefits in kind (2021 - £NIL).

9. INDEPENDENT EXAMINERS' REMUNERATION

The Independent Examiner's remuneration amounts to an Independent Examination fee of £ 420 (2021 - £ 420), and other services of £ 300(2021 - £ 300).

WINCHESTER DISTRICT CITIZENS ADVICE BUREAU
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2022**

10. STAFF COSTS

Staff costs were as follows:

	2022	<i>2021</i>
	£	£
Wages and salaries	341,046	<i>288,268</i>

The average number of persons employed by the company during the year was as follows:

2022	<i>2021</i>
No.	<i>No.</i>
20.5	<i>18.0</i>

Average headcount expressed as a full time equivalent:

2022	<i>2021</i>
No.	<i>No.</i>
11	<i>10</i>

No employee received remuneration amounting to more than £60,000 in either year.

11. DEBTORS

	2022	<i>2021</i>
	£	£
Prepayments and accrued income	29,178	<i>18,072</i>

12. CREDITORS: Amounts falling due within one year

	2022	<i>2021</i>
	£	£
Accruals and deferred income	42,771	<i>40,062</i>

WINCHESTER DISTRICT CITIZENS ADVICE BUREAU
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2022**

13. STATEMENT OF FUNDS

STATEMENT OF FUNDS - CURRENT YEAR

	Balance at 1 April 2021 £	Income £	Expenditure £	Transfers in/out £	Balance at 31 March 2022 £
Designated funds					
Premises Funds	10,000	-	-	-	10,000
Information Technology Fund	25,000	-	-	15,000	40,000
Redundancy Provision Fund	10,000	-	-	-	10,000
Succession Planning Fund	20,000	-	-	-	20,000
Enhanced Capacity Fund	12,500	-	-	-	12,500
	<u>77,500</u>	<u>-</u>	<u>-</u>	<u>15,000</u>	<u>92,500</u>
General funds					
General Funds - all funds	114,940	288,433	(261,100)	(15,000)	127,273
Total Unrestricted funds	<u>192,440</u>	<u>288,433</u>	<u>(261,100)</u>	<u>-</u>	<u>219,773</u>
Restricted funds					
Alresford Outreach	2,674	-	-	-	2,674
Client Emergency Fund	580	-	-	-	580
Denmead Outreach	2,482	-	-	-	2,482
Money and Pensions Service (MaPS)	-	36,936	(36,936)	-	-
Citizens Advice Hampshire in partnership with Macmillan Cancer Support	-	21,604	(21,604)	-	-
WCC Money Advice	-	30,000	(30,000)	-	-
Wickham Outreach	56	-	-	-	56
Capital Equipment	2,346	-	-	-	2,346
Reaching People Together	-	59,801	(59,801)	-	-
Mental Health and Advice	-	4,818	(4,818)	-	-
Home and Well	-	14,531	(14,531)	-	-
	<u>8,138</u>	<u>167,690</u>	<u>(167,690)</u>	<u>-</u>	<u>8,138</u>
Total of funds	<u>200,578</u>	<u>456,123</u>	<u>(428,790)</u>	<u>-</u>	<u>227,911</u>

WINCHESTER DISTRICT CITIZENS ADVICE BUREAU
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2022**

13. STATEMENT OF FUNDS (continued)

STATEMENT OF FUNDS - PRIOR YEAR

	<i>Balance at 1 April 2020 £</i>	<i>Income £</i>	<i>Expenditure £</i>	<i>Transfers in/out £</i>	<i>Balance at 31 March 2021 £</i>
Designated funds					
Premises Funds	10,000	-	-	-	10,000
Information Technology Fund	25,000	-	-	-	25,000
Redundancy Provision Fund	10,000	-	-	-	10,000
Succession Planning Fund	20,000	-	-	-	20,000
Enhanced Capacity Fund	-	-	-	12,500	12,500
	<u>65,000</u>	<u>-</u>	<u>-</u>	<u>12,500</u>	<u>77,500</u>
General Funds - all funds	<u>113,484</u>	<u>295,629</u>	<u>(281,673)</u>	<u>(12,500)</u>	<u>114,940</u>
Restricted funds					
Alresford Outreach	2,674	-	-	-	2,674
Client Emergency Fund	580	-	-	-	580
Denmead Outreach	2,482	-	-	-	2,482
Money and Pensions Service (MaPS)	-	17,258	(17,258)	-	-
Citizens Advice Hampshire in partnership with Macmillan Cancer Support	-	21,069	(21,069)	-	-
WCC Money Advice	-	30,000	(30,000)	-	-
Wickham Outreach	56	-	-	-	56
Capital Equipment	2,346	-	-	-	2,346
Capacity Expansion	-	19,635	(19,635)	-	-
	<u>8,138</u>	<u>87,962</u>	<u>(87,962)</u>	<u>-</u>	<u>8,138</u>
Total of funds	<u>186,622</u>	<u>383,591</u>	<u>(369,635)</u>	<u>-</u>	<u>200,578</u>

WINCHESTER DISTRICT CITIZENS ADVICE BUREAU
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2022**

SUMMARY OF FUNDS - CURRENT YEAR

	Balance at 1 April 2021 £	Income £	Expenditure £	Transfers in/out £	Balance at 31 March 2022 £
Designated funds	77,500	-	-	15,000	92,500
General funds	114,940	288,433	(261,100)	(15,000)	127,273
	<u>192,440</u>	<u>288,433</u>	<u>(261,100)</u>	<u>-</u>	<u>219,773</u>
Restricted funds	8,138	167,690	(167,690)	-	8,138
	<u>200,578</u>	<u>456,123</u>	<u>(428,790)</u>	<u>-</u>	<u>227,911</u>

SUMMARY OF FUNDS - PRIOR YEAR

	Balance at 1 April 2020 £	Income £	Expenditure £	Transfers in/out £	Balance at 31 March 2021 £
Designated funds	65,000	-	-	12,500	77,500
General funds	113,484	295,629	(281,673)	(12,500)	114,940
	<u>178,484</u>	<u>295,629</u>	<u>(281,673)</u>	<u>-</u>	<u>192,440</u>
Restricted funds	8,138	87,962	(87,962)	-	8,138
	<u>186,622</u>	<u>383,591</u>	<u>(369,635)</u>	<u>-</u>	<u>200,578</u>

14. ANALYSIS OF NET ASSETS BETWEEN FUNDS

ANALYSIS OF NET ASSETS BETWEEN FUNDS - CURRENT YEAR

	Unrestricted funds 2022 £	Restricted funds 2022 £	Total funds 2022 £
Current assets	262,544	8,138	270,682
Creditors due within one year	(42,771)	-	(42,771)
	<u>219,773</u>	<u>8,138</u>	<u>227,911</u>

WINCHESTER DISTRICT CITIZENS ADVICE BUREAU
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2022**

14. ANALYSIS OF NET ASSETS BETWEEN FUNDS (continued)

ANALYSIS OF NET ASSETS BETWEEN FUNDS - PRIOR YEAR

	<i>Unrestricted funds 2021 £</i>	<i>Restricted funds 2021 £</i>	<i>Total funds 2021 £</i>
Current assets	232,502	8,138	240,640
Creditors due within one year	(40,062)	-	(40,062)
	<u>192,440</u>	<u>8,138</u>	<u>200,578</u>

15. RECONCILIATION OF NET MOVEMENT IN FUNDS TO NET CASH FLOW FROM OPERATING ACTIVITIES

	2022 £	2021 £
Net income for the year (as per Statement of Financial Activities)	27,333	13,956
Adjustment for:		
Increase in debtors	(11,106)	(7,854)
Increase in creditors	2,709	8,651
Net cash provided by operating activities	<u>18,936</u>	<u>14,753</u>

16. ANALYSIS OF CASH AND CASH EQUIVALENTS

	2022 £	2021 £
Notice deposits (less than 3 months)	241,504	222,568
Total	<u>241,504</u>	<u>222,568</u>

17. OPERATING LEASE COMMITMENTS

At 31 March 2022 the company had no future lease commitments. The company was in the process of agreeing an operating lease over the new Colebrook Street premises with Winchester City Council, but that had not been finalised at year end.

18. RELATED PARTY TRANSACTIONS

The Trustees consider there were no related party transactions during the year that required disclosure within these accounts.

WINCHESTER DISTRICT CITIZENS ADVICE BUREAU
(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2022

19. DESIGNATED FUNDS

On inception the company inherited Premises Funds from Winchester CAB (£25,000) and Bishop's Waltham CAB (£10,000). These funds were set aside to cover costs involved in the relocation to new offices should this be necessary for any reason. The company moved to new premises in Winchester in June 2019 and the Winchester part of this fund was utilised to contribute towards those costs. The Trustees have reviewed the Bishops Waltham fund and are satisfied that there is still a need for it until long-term certainty is achieved.

The Information Technology Fund was set up to ensure there was money available to fund necessary information technology improvements. During the course of the Winchester move it became apparent that more extensive upgrades and/or replacements of IT equipment and systems than had previously envisaged would be needed over the next few years. The Trustees therefore, increased the size of this fund to £40,000 in 2021/22 to ensure that sufficient funds would be available for this purpose.

The company runs two projects which are always at risk of the funding being ended. They are staffed by long serving personnel and in the event of the projects ending the company would be liable for a considerable redundancy payment. The Trustees therefore consider it prudent to maintain the Redundancy Provision Fund of £10,000 to cover this contingency.

The Trustees have considered succession planning because recruiting sufficiently experienced and expert staff has proved very difficult and changes in staff could be possible at any time (career progression, retirement etc.) With this in mind they have set up a Succession Planning Fund of £20,000 which will be drawn upon in future years to invest in new and additional staff resource with a view to supporting the service longer term should an existing member of staff leave.

During the previous year external funding was made available to enhance the capacity of the service. Although the terms of the funding required the income be recognised in this financial year, the Trustees recognise that some of the related costs will actually fall in this financial year. They have therefore thought it prudent to transfer £12,500 to a new Enhanced Capacity fund so that this fund can be used to offset these future costs.

The Trustees will keep these funds under regular review.

WINCHESTER DISTRICT CITIZENS ADVICE BUREAU
(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2022

20. RESTRICTED FUNDS

Outreach services- funds are received from local parish councils and other organisations to support the provision of advice service in Alresford, Wickham and Denmead.

Citizens Advice Hampshire in partnership with Macmillan Cancer Support - funding is allocated to the service to enable it to provide advice to those with a terminal cancer diagnosis or to their carer.

Money and Benefits Advice and Debt Counselling Service for Winchester City Council (WCC) Tenants - this is a commissioned project and funds are provided from WCC to deal with referrals from the WCC Housing Department.

Reaching People Together - a joint project with Citizens Advice Hampshire funded by Hampshire County Council, which provides volunteers and staff at partner organisations with Advice First Aid training, enabling them to signpost their clients to Citizens Advice.

Mental Health & Advice - working in an acute mental health unit, seeks to address underlying advice needs for residents, assisting them on their mental health recovery and return home.

Home & Well - funded via Citizens Advice Hampshire and seeks to support vulnerable people who struggle with utility bills, particularly those who are leaving hospital – helping them to get home and well faster.

Accounts

WINCHESTER DISTRICT CITIZENS ADVICE BUREAU
(A company limited by guarantee)

UNAUDITED

TRUSTEES' REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2021

WINCHESTER DISTRICT CITIZENS ADVICE BUREAU
(A company limited by guarantee)

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WINCHESTER DISTRICT CITIZENS ADVICE BUREAU
(A company limited by guarantee)

**REFERENCE AND ADMINISTRATIVE DETAILS OF THE COMPANY, ITS TRUSTEES AND ADVISERS
FOR THE YEAR ENDED 31 MARCH 2021**

Trustees

Dr R.A. Aron, Chair
Ms. K. Bradshaw
Ms. L.J. Gibson (resigned 14 September 2021)
Ms. S.F. Gooding
Mr S.R. Lindsay, Honorary Treasurer
Mr. P.W. Manns (resigned 10 September 2021)
Dr. S. Rathod
Mrs. J.A. Porter (appointed 7 September 2021)
Mr D.D. Telford
Mr A.C. Tilley
Mr R. Wilson

Company registered number

07799341

Charity registered number

1144965

Registered office

City Offices, Colebrook Street, Winchester, Hampshire, SO23 9LJ

Chief Officer

Dr. Sue Campbell

WINCHESTER DISTRICT CITIZENS ADVICE BUREAU
(A company limited by guarantee)

TRUSTEES' REPORT
FOR THE YEAR ENDED 31 MARCH 2021

The Trustees present their annual report together with the financial statements for the year ended 31 March 2021. The Trustees confirm that the Annual Report and financial statements of the company comply with the current statutory requirements, the requirements of the company's governing document and the provisions of the Statement of Recommended Practice (SORP), 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) as amended by Update Bulletin 1 (effective 1 January 2015).

Since the company qualifies as small under section 383, the strategic report required of medium and large companies under The Companies Act 2006 (Strategic Report and Director's Report) Regulations 2013 is not required.

OBJECTIVES AND ACTIVITIES

a. Policies and objectives

The company's objectives 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 Winchester district and surrounding areas.

The company provides free, independent, confidential and impartial advice to everyone on their rights and responsibilities. It values diversity, promotes equality and challenges discrimination.

The service aims:

- to provide the advice people need for the problems they face
- to improve the policies and practices that affect people's lives

This is achieved through highly trained volunteers from all walks of life giving free, confidential, impartial and independent advice to the local community. The volunteer team is managed by a small team of experienced staff.

b. Main activities undertaken to further the charity's purposes for public benefit

The Trustees have referred to the Charity Commission general guidance on public benefit when reviewing the company's objectives and planning future activities. Whilst there is an inherent geographical restriction in place encompassing the local government area covered by Winchester City Council, it is considered there are no restrictions to any individual within that community in either seeking or being provided with help by the company.

ACHIEVEMENTS AND PERFORMANCE

a. Review of activities

The objectives and aims are reviewed each year in the light of what has been achieved in the previous 12 months. The review looks at the success of each activity and the benefits they have provided to the people the company exists to help. The review assists the directors in maintaining focus on the company's stated purpose. The Trustees are satisfied with the achievements in the period under review. The company has to provide services within the financial limitations set by local government, and the Trustees are satisfied they have been utilised in an effective and efficient manner.

During the year the company delivered Help to Claim services as part of a project, funded by National Citizens Advice, relating to giving people advice about Universal Credit. Other funding from or through National Citizens

WINCHESTER DISTRICT CITIZENS ADVICE BUREAU
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TRUSTEES' REPORT (continued)
FOR THE YEAR ENDED 31 MARCH 2021

Advice supported debt advice, and expanded capacity and additional equipment related to Covid. The National Lottery Community Fund funded support for mental health.

FINANCIAL REVIEW

a. Review of the financial position

The financial statements cover the company's operations for the year ended 31 March 2021. The Trustees are satisfied that the company achieved its objectives during this period within the resources made available to it. It had been anticipated that the company would incur a deficit this year as it drew on its reserves built up in previous periods to fund a low-income year. However the Covid crisis resulted in additional funds being made available by government sources to provide additional services during this period. As a result, the financial statements show an unrestricted funds surplus for the year of £13,956 (deficit of £15,532 for 2019/20) with restricted funds showing a break-even position for the year (break-even for 2019/20), making an overall surplus of £13,956 (deficit of £15,532 for 2019/20). It should be noted that £12,500 has been transferred to a new Enhanced Capacity designated reserve to cover future costs of a project funded this year. Consequently, the overall general fund movement was close to break even.

At the start of the year the unrestricted funds (excluding designated funds) amounted to £113,484, which represented approximately four and a half months of core expenditure. This figure was in line with the company's stated policy of between four and six months and allowed for a deficit to be run this year. These funds totalled £114,940 as at 31 March 2021 and this represented approximately four and a half months of core expenditure, in the lower range of the policy.

b. Reserves policy

The cumulative unrestricted funds (excluding designated funds) were £114,940 as at 31 March 2021 (£113,484 as at 31 March 2020). The trustees have determined that the company should retain unrestricted reserves (excluding designated funds), which at a minimum cover:

- The previous 4-6 months of gross expenditure, plus the
- book value of fixed assets less any realisable value

This policy is principally to enable the service to:

- continue operations whilst awaiting the receipt of grants
- pay contractual liabilities in the event that grants were discontinued or significantly reduced, whilst services were realigned to new levels of income
- recover the potential loss on fixed investments in the event where continued funding was withdrawn
- identify any unrestricted surplus to reinvest in the service

c. Pension scheme

The company provides a defined contribution scheme which is available to full-time and part-time permanent employees.

WINCHESTER DISTRICT CITIZENS ADVICE BUREAU
(A company limited by guarantee)

TRUSTEES' REPORT (continued)
FOR THE YEAR ENDED 31 MARCH 2021

STRUCTURE, GOVERNANCE AND MANAGEMENT

a. Constitution

Winchester District Citizens Advice Bureau is a company limited by guarantee and a registered charity governed by its memorandum and articles of association. It was incorporated on 6 October 2011 and took over the assets, liabilities and reserves of Winchester Citizens Advice Bureau and Bishop's Waltham and Meon Valley Citizens Advice Bureau on 1 February 2012. Whilst the registered name is Winchester District Citizens Advice Bureau, it operates as Citizens Advice Winchester District (CAWD). The principal object of the company is to provide services as described in the Policies and Objectives section on Page 2.

b. Method of appointment or election of trustees

All of the Trustees provide their time and skills voluntarily. When a vacancy arises a replacement Trustee is sought who can add to the Board's overall skill base. All Trustees are appointed via approval at the regular board meetings and formally appointed as directors at the Annual General Meeting.

c. Organisational structure and decision making

A Trustee Board manages the company, which is independent of both management and volunteers. The Chief Officer attends but is not a member of the Trustee Board. An Executive Committee, under the direction of the Chair, meets to provide management support and direction to the Chief Officer on a more frequent basis.

The Chief Officer and Advice Service Manager have responsibility for the day to day operational management of the company's offices, including individual supervision of the staff and volunteers and also ensuring they continue to develop their skills and working practices in line with good practice. The company is heavily reliant on the time and support provided by volunteers to be able to meet its aims and objectives.

d. Risk management

The Trustees have considered the major risks to which the charity could be exposed and have reviewed the systems established to mitigate them. They are not aware of any irregularities, fraud involving management, employees or volunteers, or of any instance of actual or possible non-compliance with laws, regulations, contracts or agreements that might result in the charity suffering significant penalties or other loss.

WINCHESTER DISTRICT CITIZENS ADVICE BUREAU
(A company limited by guarantee)

TRUSTEES' REPORT (continued)
FOR THE YEAR ENDED 31 MARCH 2021

PLANS FOR FUTURE PERIODS

a. Future developments

- As part of the rolling programme, the Business Plan is updated annually, setting out the key objectives for the coming three years. A more detailed strategic review takes place once every three years and was begun during 2020-21 (to be completed during 2021-22)

The focus of future plans is to:

- Proactively reach out to those most in need of the company's services (including the most disadvantaged in the community),
- Ensure the company's services are accessible to all, proactively seeking to understand and remove barriers to access, where these exist,
- Develop partnerships to support the company in achieving its aims
- Continually review and improve the efficiency and effectiveness of services, with a focus on value for money,
- Deliver a rolling programme of continual improvement across the organisation, including on back office functions such as fundraising, IT, and people management.

b. Covid-19 epidemic

The company continued to adapt flexibly to the impact of Covid-19, operating services continually throughout the year despite the unpredictable and changing context of the pandemic. During times of higher restrictions or lockdowns, all staff and volunteers were fully home-based, delivering services primarily via phone and e-mail. As restrictions allowed, staff and volunteers returned to the office, enabling a return to face-to-face services for clients most in need of this support. The pandemic led to an increase in demand for services, and the company helped over 7,300 people during the year, providing advice on:

- Over 3,000 employment issues (almost double the year before)
- More than 2,000 housing issues (over 800 more than the year before)
- 1,620 Universal Credit queries (double the number of the previous year)

TRUSTEES' RESPONSIBILITIES STATEMENT

The Trustees (who are also directors of Winchester District Citizens Advice Bureau for the purposes of company law) are responsible for preparing the Trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the Trustees to prepare financial statements for each financial year. Under company law the Trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing these financial statements, the Trustees are required to:

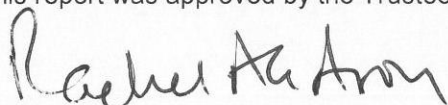
- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgments and accounting estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in operation.

WINCHESTER DISTRICT CITIZENS ADVICE BUREAU
(A company limited by guarantee)

TRUSTEES' REPORT (continued)
FOR THE YEAR ENDED 31 MARCH 2021

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charitable company's transactions and disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

This report was approved by the Trustees, on **8/11/21** and signed on their behalf by:



.....
Dr. R. Aron

WINCHESTER DISTRICT CITIZENS ADVICE BUREAU
(A company limited by guarantee)

**INDEPENDENT EXAMINER'S REPORT
FOR THE YEAR ENDED 31 MARCH 2021**

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF WINCHESTER DISTRICT CITIZENS
ADVICE BUREAU (the 'company')**

I report to the charity Trustees on my examination of the accounts of the company for the year ended 31 March 2021.

This report is made solely to the company's Trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. My work has been undertaken so that I might state to the company's Trustees those matters I am required to state to them in an Independent Examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the company and the company's Trustees as a body, for my work or for this report.

RESPONSIBILITIES AND BASIS OF REPORT

As the Trustees of the company (and its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of the company's accounts carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

INDEPENDENT EXAMINER'S STATEMENT

Since the company's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of Institute of Chartered Accountants of England & Wales (ICAEW), which is one of the listed bodies.

I have completed my examination. I can confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the company as required by section 386 of the 2006 Act;
or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities [applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)].

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.

WINCHESTER DISTRICT CITIZENS ADVICE BUREAU
(A company limited by guarantee)

INDEPENDENT EXAMINER'S REPORT (continued)
FOR THE YEAR ENDED 31 MARCH 2021

Signed:



Dated: 15th November 2021

Mr P.M. Ward ACA

J&S Accountants Limited
6 Northlands Road
Southampton
Hampshire
SO15 2LF

WINCHESTER DISTRICT CITIZENS ADVICE BUREAU
(A company limited by guarantee)

**STATEMENT OF FINANCIAL ACTIVITIES INCORPORATING INCOME AND EXPENDITURE ACCOUNT
FOR THE YEAR ENDED 31 MARCH 2021**

	Note	Unrestricted funds 2021 £	Restricted funds 2021 £	Total funds 2021 £	Total funds 2020 £
INCOME FROM:					
Core Grant	2	211,000	-	211,000	202,000
Other trading activities	3	84,164	87,962	172,126	140,471
Investments	4	465	-	465	778
TOTAL INCOME		295,629	87,962	383,591	343,249
EXPENDITURE ON:					
Costs of income generation		19,000	-	19,000	20,600
Charitable activities		262,673	87,962	350,635	338,181
TOTAL EXPENDITURE	7	281,673	87,962	369,635	358,781
NET INCOME / (EXPENDITURE) BEFORE OTHER RECOGNISED GAINS AND LOSSES		13,956	-	13,956	(15,532)
NET MOVEMENT IN FUNDS		13,956	-	13,956	(15,532)
RECONCILIATION OF FUNDS:					
Total funds brought forward		178,484	8,138	186,622	202,154
TOTAL FUNDS CARRIED FORWARD		192,440	8,138	200,578	186,622

The notes on pages 12 to 22 form part of these financial statements.

WINCHESTER DISTRICT CITIZENS ADVICE BUREAU
(A company limited by guarantee)
REGISTERED NUMBER: 07799341

BALANCE SHEET
AS AT 31 MARCH 2021

	Note	£	2021 £	£	2020 £
CURRENT ASSETS					
Debtors	11	18,072		10,218	
Cash at bank and in hand		222,568		207,815	
		<u>240,640</u>		<u>218,033</u>	
CREDITORS: amounts falling due within one year	12	(40,062)		(31,411)	
NET CURRENT ASSETS			<u>200,578</u>		<u>186,622</u>
NET ASSETS			<u>200,578</u>		<u>186,622</u>
CHARITY FUNDS					
Restricted funds	13		8,138		8,138
Unrestricted funds	13		192,440		178,484
TOTAL FUNDS			<u>200,578</u>		<u>186,622</u>

The company's financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

The Trustees consider that the company is entitled to exemption from the requirement to have an audit under the provisions of section 477 of the Companies Act 2006 ("the Act") and members have not required the company to obtain an audit for the year in question in accordance with section 476 of the Act.

The Trustees acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

The financial statements were approved and authorised for issue by the Trustees on 8/11/21 and signed on their behalf, by:



 Dr R Aron



 Mr S Lindsay

The notes on pages 12 to 22 form part of these financial statements.

WINCHESTER DISTRICT CITIZENS ADVICE BUREAU
(A company limited by guarantee)

STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 31 MARCH 2021

	Note	2021 £	2020 £
Cash flows from operating activities			
Net cash provided by/(used in) operating activities	15	14,753	(41,562)
Change in cash and cash equivalents in the year		14,753	(41,562)
Cash and cash equivalents brought forward		207,815	249,377
Cash and cash equivalents carried forward	16	222,568	207,815

The notes on pages 12 to 22 form part of these financial statements.

WINCHESTER DISTRICT CITIZENS ADVICE BUREAU
(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2021

1. ACCOUNTING POLICIES

1.1 Basis of preparation of financial statements

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.

The company meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

1.2 Company status

The company is a company limited by guarantee. The members of the company are the Trustees named on page 1. In the event of the company being wound up, the liability in respect of the guarantee is limited to £1 per member of the company.

1.3 Income

All income is recognised once the company has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

Donated services or facilities are recognised when the company has control over the item, any conditions associated with the donated item have been met, the receipt of economic benefit from the use of the company of the item is probable and that economic benefit can be measured reliably. In accordance with the Charities SORP (FRS 102), general volunteer time is not recognised; please refer to the Trustees' report for more information about their contribution.

On receipt, donated professional services and donated facilities are recognised on the basis of the value of the gift to the company which is the amount the company would have been willing to pay to obtain services or facilities of equivalent economic benefit on the open market; a corresponding amount is then recognised in expenditure in the period of receipt.

Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Income tax recoverable in relation to investment income is recognised at the time the investment income is receivable.

Other income is recognised in the period in which it is receivable and to the extent the goods have been provided or on completion of the service.

WINCHESTER DISTRICT CITIZENS ADVICE BUREAU
(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2021

1. ACCOUNTING POLICIES (continued)

1.4 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use.

Costs of generating funds are costs incurred in attracting voluntary income, and those incurred in trading activities that raise funds.

Charitable activities and Governance costs are costs incurred on the company's operations, including support costs and costs relating to the governance of the company apportioned to charitable activities.

All expenditure is inclusive of irrecoverable VAT.

1.5 Tangible fixed assets and depreciation

All assets individually costing more than £1,000 are capitalised. Assets costing less than £1,000 are normally either computer or office equipment and it is considered the value of such assets depreciates sufficiently quickly to regard them as expenditure rather than as an asset.

1.6 Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the company; this is normally upon notification of the interest paid or payable by the Bank.

1.7 Debtors

Trade and other debtors are recognised at the settlement amount after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

1.8 Cash at Bank and in hand

Cash at bank and in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

WINCHESTER DISTRICT CITIZENS ADVICE BUREAU
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2021**

1. ACCOUNTING POLICIES (continued)

1.9 Liabilities and provisions

Liabilities are recognised when there is an obligation at the Balance sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably. Liabilities are recognised at the amount that the company anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide. Provisions are measured at the best estimate of the amounts required to settle the obligation. Where the effect of the time value of money is material, the provision is based on the present value of those amounts, discounted at the pre-tax discount rate that reflects the risks specific to the liability. The unwinding of the discount is recognised within interest payable and similar charges.

1.10 Financial instruments

The company only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

1.11 Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the company and which have not been designated for other purposes.

Designated funds comprise unrestricted funds that have been set aside by the Trustees for particular purposes. The aim and use of each designated fund is set out in the notes to the financial statements.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the company for particular purposes. The costs of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

2. INCOME FROM GRANTS AND DONATIONS

	Unrestricted funds 2021 £	Restricted funds 2021 £	Total funds 2021 £	Total funds 2020 £
Core Grant- Winchester City Council	211,000	-	211,000	202,000
<i>Total 2020</i>	202,000	-	202,000	

WINCHESTER DISTRICT CITIZENS ADVICE BUREAU
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2021**

3. OTHER TRADING ACTIVITIES

	Unrestricted funds 2021 £	Restricted funds 2021 £	Total funds 2021 £	Total funds 2020 £
Grants, donations and fundraising	84,164	87,962	172,126	140,471
	<u>84,164</u>	<u>87,962</u>	<u>172,126</u>	<u>140,471</u>
<i>Total 2020</i>	<u>89,973</u>	<u>50,498</u>	<u>140,471</u>	

4. INVESTMENT INCOME

	Unrestricted funds 2021 £	Restricted funds 2021 £	Total funds 2021 £	Total funds 2020 £
Bank interest receivable	465	-	465	778
	<u>465</u>	<u>-</u>	<u>465</u>	<u>778</u>
<i>Total 2020</i>	<u>778</u>	<u>-</u>	<u>778</u>	

5. SUPPORT COSTS

	Charitable activities £	Total 2021 £	Total 2020 £
Charitable activities	80,548	80,548	116,911
Wages and salaries	269,268	269,268	219,606
	<u>349,816</u>	<u>349,816</u>	<u>336,517</u>
<i>Total 2020</i>	<u>336,517</u>	<u>336,517</u>	

During the year ended 31 March 2021, the company incurred the following Governance costs:

£NIL (2020 - £NIL) included within the table above in respect of Core Grant.

£NIL (2020 - £NIL) included within the table above in respect of Other activities.

£NIL (2020 - £NIL) included within the table above in respect of Charitable activities.

WINCHESTER DISTRICT CITIZENS ADVICE BUREAU
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2021**

6. GOVERNANCE COSTS

	Unrestricted funds 2021 £	Restricted funds 2021 £	Total funds 2021 £	Total funds 2020 £
Accountancy and legal fees	756	-	756	1,007
AGM expenses	63	-	63	657
	<u>819</u>	<u>-</u>	<u>819</u>	<u>1,664</u>

7. ANALYSIS OF EXPENDITURE BY EXPENDITURE TYPE

	Staff costs 2021 £	Other costs 2021 £	Total 2021 £	Total 2020 £
Expenditure on raising voluntary income	19,000	-	19,000	20,600
Costs of raising funds	<u>19,000</u>	<u>-</u>	<u>19,000</u>	<u>20,600</u>
Charitable activities	269,268	80,548	349,816	336,517
Governance	-	819	819	1,664
	<u>288,268</u>	<u>81,367</u>	<u>369,635</u>	<u>358,781</u>
<i>Total 2020</i>	<u>240,206</u>	<u>118,575</u>	<u>358,781</u>	

8. NET INCOME/(EXPENDITURE)

During the year, no Trustees received any remuneration (2020 - £NIL).
During the year, no Trustees received any benefits in kind (2020 - £NIL).

9. INDEPENDENT EXAMINERS' REMUNERATION

The Independent Examiner's remuneration amounts to an Independent Examination fee of £ 420 (2020 - £ 420), and other services of £ 300(2020 - £ 300).

WINCHESTER DISTRICT CITIZENS ADVICE BUREAU
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2021**

10. STAFF COSTS

Staff costs were as follows:

	2021 £	2020 £
Wages and salaries	<u>288,268</u>	<u>240,206</u>

The average number of persons employed by the company during the year was as follows:

	2021 No.	2020 No.
	18	18

Average headcount expressed as a full time equivalent:

	2021 No.	2020 No.
	10	8

No employee received remuneration amounting to more than £60,000 in either year.

11. DEBTORS

	2021 £	2020 £
Other debtors	-	708
Prepayments and accrued income	18,072	9,510
	<u>18,072</u>	<u>10,218</u>

12. CREDITORS: Amounts falling due within one year

	2021 £	2020 £
Accruals and deferred income	<u>40,062</u>	<u>31,411</u>

WINCHESTER DISTRICT CITIZENS ADVICE BUREAU
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2021**

13. STATEMENT OF FUNDS

STATEMENT OF FUNDS - CURRENT YEAR

	Balance at 1 April 2020 £	Income £	Expenditure £	Transfers in/out £	Balance at 31 March 2021 £
Designated funds					
Premises Funds	10,000	-	-	-	10,000
Information Technology Fund	25,000	-	-	-	25,000
Redundancy Provision Fund	10,000	-	-	-	10,000
Succession Planning Fund	20,000	-	-	-	20,000
Enhanced Capacity Fund	-	-	-	12,500	12,500
	<u>65,000</u>	<u>-</u>	<u>-</u>	<u>12,500</u>	<u>77,500</u>
General funds					
General Funds - all funds	113,484	295,629	(281,673)	(12,500)	114,940
Total Unrestricted funds	<u>178,484</u>	<u>295,629</u>	<u>(281,673)</u>	<u>-</u>	<u>192,440</u>
Restricted funds					
Alresford Outreach	2,674	-	-	-	2,674
Client Emergency Fund	580	-	-	-	580
Denmead Outreach	2,482	-	-	-	2,482
Money and Pensions Service (MaPS)	-	17,258	(17,258)	-	-
Citizens Advice Hampshire in partnership with Macmillan Cancer Support	-	21,069	(21,069)	-	-
WCC Money Advice	-	30,000	(30,000)	-	-
Wickham Outreach	56	-	-	-	56
Capital Equipment	2,346	-	-	-	2,346
Capacity Expansion	-	19,635	(19,635)	-	-
	<u>8,138</u>	<u>87,962</u>	<u>(87,962)</u>	<u>-</u>	<u>8,138</u>
Total of funds	<u>186,622</u>	<u>383,591</u>	<u>(369,635)</u>	<u>-</u>	<u>200,578</u>

WINCHESTER DISTRICT CITIZENS ADVICE BUREAU
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2021**

13. STATEMENT OF FUNDS (continued)

STATEMENT OF FUNDS - PRIOR YEAR

	Balance at 1 April 2019 £	Income £	Expenditure £	Transfers in/out £	Balance at 31 March 2020 £
Designated funds					
Premises Funds	35,000	-	(25,000)	-	10,000
Information Technology Fund	5,000	-	-	20,000	25,000
Redundancy Provision Fund	10,000	-	-	-	10,000
Succession Planning Fund	20,000	-	-	-	20,000
	<u>70,000</u>	<u>-</u>	<u>(25,000)</u>	<u>20,000</u>	<u>65,000</u>
General Funds - all funds	<u>124,016</u>	<u>292,751</u>	<u>(283,283)</u>	<u>(20,000)</u>	<u>113,484</u>
Restricted funds					
Alresford Outreach	2,674	-	-	-	2,674
Client Emergency Fund	580	-	-	-	580
Denmead Outreach	2,482	-	-	-	2,482
Citizens Advice Hampshire in partnership with Macmillan Cancer Support	-	20,498	(20,498)	-	-
WCC Money Advice	-	30,000	(30,000)	-	-
Wickham Outreach	56	-	-	-	56
Capital Equipment	2,346	-	-	-	2,346
	<u>8,138</u>	<u>50,498</u>	<u>(50,498)</u>	<u>-</u>	<u>8,138</u>
Total of funds	<u>202,154</u>	<u>343,249</u>	<u>(358,781)</u>	<u>-</u>	<u>186,622</u>

SUMMARY OF FUNDS - CURRENT YEAR

	Balance at 1 April 2020 £	Income £	Expenditure £	Transfers in/out £	Balance at 31 March 2021 £
Designated funds	65,000	-	-	12,500	77,500
General funds	113,484	295,629	(281,673)	(12,500)	114,940
	<u>178,484</u>	<u>295,629</u>	<u>(281,673)</u>	<u>-</u>	<u>192,440</u>
Restricted funds	8,138	87,962	(87,962)	-	8,138
	<u>186,622</u>	<u>383,591</u>	<u>(369,635)</u>	<u>-</u>	<u>200,578</u>

WINCHESTER DISTRICT CITIZENS ADVICE BUREAU
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2021**

13. STATEMENT OF FUNDS (continued)

SUMMARY OF FUNDS - PRIOR YEAR

	<i>Balance at 1 April 2019 £</i>	<i>Income £</i>	<i>Expenditure £</i>	<i>Transfers in/out £</i>	<i>Balance at 31 March 2020 £</i>
Designated funds	70,000	-	(25,000)	20,000	65,000
General funds	124,016	292,751	(283,283)	(20,000)	113,484
	<u>194,016</u>	<u>292,751</u>	<u>(308,283)</u>	<u>-</u>	<u>178,484</u>
Restricted funds	8,138	50,498	(50,498)	-	8,138
	<u>202,154</u>	<u>343,249</u>	<u>(358,781)</u>	<u>-</u>	<u>186,622</u>

14. ANALYSIS OF NET ASSETS BETWEEN FUNDS

ANALYSIS OF NET ASSETS BETWEEN FUNDS - CURRENT YEAR

	<i>Unrestricted funds 2021 £</i>	<i>Restricted funds 2021 £</i>	<i>Total funds 2021 £</i>
Current assets	232,502	8,138	240,640
Creditors due within one year	(40,062)	-	(40,062)
	<u>192,440</u>	<u>8,138</u>	<u>200,578</u>

ANALYSIS OF NET ASSETS BETWEEN FUNDS - PRIOR YEAR

	<i>Unrestricted funds 2020 £</i>	<i>Restricted funds 2020 £</i>	<i>Total funds 2020 £</i>
Current assets	209,895	8,138	218,033
Creditors due within one year	(31,411)	-	(31,411)
	<u>178,484</u>	<u>8,138</u>	<u>186,622</u>

WINCHESTER DISTRICT CITIZENS ADVICE BUREAU
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2021**

15. RECONCILIATION OF NET MOVEMENT IN FUNDS TO NET CASH FLOW FROM OPERATING ACTIVITIES

	2021 £	2020 £
Net income/(expenditure) for the year (as per Statement of Financial Activities)	13,956	(15,532)
Adjustment for:		
(Increase)/decrease in debtors	(7,854)	3,413
Increase/(decrease) in creditors	8,651	(29,443)
Net cash provided by/(used in) operating activities	14,753	(41,562)

16. ANALYSIS OF CASH AND CASH EQUIVALENTS

	2021 £	2020 £
Notice deposits (less than 3 months)	222,568	207,815
Total	222,568	207,815

17. OPERATING LEASE COMMITMENTS

At 31 March 2021 the company had no future lease commitments. The company was in the process of agreeing an operating lease over the new Colebrook Street premises with Winchester City Council, but that had not been finalised at year end.

18. RELATED PARTY TRANSACTIONS

The Trustees consider there were no related party transactions during the year that required disclosure within these accounts.

WINCHESTER DISTRICT CITIZENS ADVICE BUREAU
(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2021

19. DESIGNATED FUNDS

On inception the company inherited Premises Funds from Winchester CAB (£25,000) and Bishop's Waltham CAB (£10,000). These funds were set aside to cover costs involved in the relocation to new offices should this be necessary for any reason. The company moved to new premises in Winchester in June 2019 and the Winchester part of this fund was utilised to contribute towards those costs. The Trustees have reviewed the Bishops Waltham fund and are satisfied that there is still a need for it until long-term certainty is achieved.

The Information Technology Fund was set up to ensure there was money available to fund necessary information technology improvements. During the course of the Winchester move it became apparent that more extensive upgrades and/or replacements of IT equipment and systems than had previously envisaged would be needed over the next few years. The Trustees therefore, increased the size of this fund to £25,000 in 2019/20 to ensure that sufficient funds would be available for this purpose.

The company runs two projects which are always at risk of the funding being ended. They are staffed by long serving personnel and in the event of the projects ending the company would be liable for a considerable redundancy payment. The Trustees therefore consider it prudent to maintain the Redundancy Provision Fund of £10,000 to cover this contingency.

The Trustees have considered succession planning because recruiting sufficiently experienced and expert staff has proved very difficult and changes in staff could be possible at any time (career progression, retirement etc.) With this in mind they have set up a Succession Planning Fund of £20,000 which will be drawn upon in future years to invest in new and additional staff resource with a view to supporting the service longer term should an existing member of staff leave.

During the year external funding was made available to enhance the capacity of the service. Although the terms of the funding required the income be recognised in this financial year, the Trustees recognise that some of the related costs will actually fall in the next financial year. They have therefore thought it prudent to transfer £12,500 to a new Enhanced Capacity fund so that this fund can be used to offset these future costs.

The Trustees will keep these funds under regular review.

20. RESTRICTED FUNDS

Outreach services- funds are received from local parish councils and other organisations to support the provision of advice service in Alresford, Wickham and Denmead.

Citizens Advice Hampshire in partnership with Macmillan Cancer Support - funding is allocated to the service to enable it to provide advice to those with a terminal cancer diagnosis or to their carer.

Money and Benefits Advice and Debt Counselling Service for Winchester City Council (WCC) Tenants - this is a commissioned project and funds are provided from WCC to deal with referrals from the WCC Housing Department.