
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
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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
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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
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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
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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).

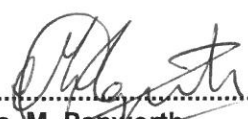
Company law requires the Trustees to prepare financial statements for each financial year. Under company law the Trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company and of the incoming resources 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
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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
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**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**

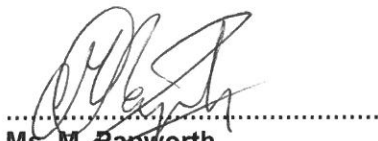
	Note	£	2023 £	£	2022 £
CURRENT ASSETS					
Debtors	11	26,683		29,178	
Cash at bank and in hand		251,810		241,504	
		<u>278,493</u>		<u>270,682</u>	
CREDITORS: amounts falling due within one year					
	12	(60,388)		(42,771)	
NET CURRENT ASSETS			<u>218,105</u>		<u>227,911</u>
NET ASSETS			<u>218,105</u>		<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
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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
		<hr/>	<hr/>
Change in cash and cash equivalents in the year		10,306	18,936
Cash and cash equivalents brought forward		241,504	222,568
		<hr/>	<hr/>
Cash and cash equivalents carried forward	16	251,810	241,504
		<hr/> <hr/>	<hr/> <hr/>

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

WINCHESTER DISTRICT CITIZENS ADVICE BUREAU
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**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.

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**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.

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**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>	225,000	-	225,000	

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**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>	
<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
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**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).

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10. STAFF COSTS

Staff costs were as follows:

	2023	2022
	£	£
Wages and salaries	374,652	341,046

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

2023	2022
No.	No.
21.6	20.5

Average headcount expressed as a full time equivalent:

2023	2022
No.	No.
12	11

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

11. DEBTORS

	2023	2022
	£	£
Prepayments and accrued income	26,683	29,178

12. CREDITORS: Amounts falling due within one year

	2023	2022
	£	£
Accruals and deferred income	60,388	42,771

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**NOTES TO THE FINANCIAL STATEMENTS
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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>

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**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>

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**NOTES TO THE FINANCIAL STATEMENTS
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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>

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**NOTES TO THE FINANCIAL STATEMENTS
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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.

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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.

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NOTES TO THE FINANCIAL STATEMENTS
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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.