
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
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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.

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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
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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>	<u>225,981</u>
Total assets less current liabilities		<u>204,984</u>	<u>225,981</u>
Net assets excluding pension asset		<u>204,984</u>	<u>225,981</u>
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
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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.

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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.

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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>

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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

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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

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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

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**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 No.</i>
Staff	11	<i>12</i>

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

13. Creditors: Amounts falling due within one year

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

WINCHESTER DISTRICT CITIZENS ADVICE BUREAU
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**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
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**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
	<u>145,981</u>	<u>322,008</u>	<u>(344,637)</u>	<u>20,000</u>	<u>143,352</u>
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
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**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>

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**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
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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>

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**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.

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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