

# WARRINGTON DISTRICT CITIZENS ADVICE BUREAU

England & Wales · Charity number 1145798

## Details

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**Other names** CAB

**Status** Registered

**Legal form** Charitable company

**Company number** [04416167](#)

**Registered** 2012-02-08

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

## Contact

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**Address** Citizens Advice Warrington  
The Gateway  
89 Sankey Street  
Warrington  
WA1 1SR

**Phone** 01925246994

**Email** [admin@cawarrington.org.uk](mailto:admin@cawarrington.org.uk)

**Website** [www.cawarrington.org.uk](http://www.cawarrington.org.uk)

## Activities

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**Objects:** FOR THE PROMOTION OF ANY CHARITABLE PURPOSE FOR THE BENEFIT OF THE COMMUNITY IN WARRINGTON AND DISTRICT BY THE ADVANCEMENT OF EDUCATION, THE PROTECTION OF HEALTH AND THE RELIEF OF POVERTY SICKNESS AND DISTRESS.

**Activities:** The charity runs an independent community legal advice service for the residents of Warrington and the surrounding areas. The services are free, confidential and impartial. The Charity provides social welfare information, advice and casework catering to the public.

## Classification

- **How:** Provides Advocacy/advice/information
- **What:** The Prevention Or Relief Of Poverty
- **Who:** The General Public/mankind

## Geography

- Warrington

## Finances

| Period end | Income   | Expenditure | Assets   | Employees |
|------------|----------|-------------|----------|-----------|
| 2025-03-31 | £969,351 | £950,574    | £478,520 | 33        |
| 2024-03-31 | £803,260 | £771,276    | £459,743 | 29        |
| 2023-03-31 | £716,901 | £703,962    | £427,759 | 28        |
| 2022-03-31 | £737,221 | £679,284    | £414,820 | 30        |
| 2021-03-31 | £773,294 | £655,327    | £356,883 | 30        |

## Trustees

| Name                    | Role  | Appointed  |
|-------------------------|-------|------------|
| <b>Kathryn Buckley</b>  | Chair | 2014-06-01 |
| Benjamin James Saunders |       | 2025-12-04 |
| Carol Roberts           |       | 2023-03-14 |
| Dorothy Anne Carter     |       | 2026-04-30 |
| Ian Marks               |       | 2014-01-27 |
| Jacqueline Wilson       |       | 2025-10-09 |
| Jane Whalen             |       | 2025-10-09 |
| MARTIN SIDEBOTTOM       |       | 2012-02-08 |
| Mark Lyons              |       | 2025-12-04 |
| Steven Cullen           |       | 2025-01-30 |

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# Accounts

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**REGISTERED COMPANY NUMBER: 04416167 (England and Wales)**  
**REGISTERED CHARITY NUMBER: 1145798**

**Report of the Trustees and**  
**Unaudited Financial Statements for the Year Ended 31 March 2025**  
**for**  
**Warrington District Citizens Advice**  
**Bureau**

**Warrington District Citizens Advice  
Bureau**

**Contents of the Financial Statements  
for the Year Ended 31 March 2025**

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**Warrington District Citizens Advice  
Bureau (Registered number: 04416167)**

**Report of the Trustees  
for the Year Ended 31 March 2025**

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 March 2025. The trustees have adopted the provisions of 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).

**OBJECTIVES AND ACTIVITIES**

**Objectives and aims**

Warrington District CAB is a local charity with full membership of Citizens Advice, our national body. The service offers free, confidential and impartial advice on a wide range of issues for the residents of Warrington and the surrounding area. The charity provides social welfare information, advice and casework catering to the public. We also strive to have a responsible influence on social policies at a local, regional and national level.

**Significant activities**

Our Chief Officer is an active member of the Warrington Health and Well Being Board, Warrington Adults Safeguarding Board and the Central Neighbourhood Renewal Board. He Chairs the local Suicide Prevention Group and is an active member of the local VCFS Leadership Hub.

We currently operate from the Gateway, a large Community Resource Centre, based in the centre of town. In addition, we run a number of outreach projects designed to reach the most vulnerable members of our community. Many partner organisations can refer clients into our service. In addition to face-to-face services clients can also access advice and support by telephone, letter or e-mail. Advice and self help materials are also available via [www.citizensadvice.org.uk](http://www.citizensadvice.org.uk). We are grateful to our partners and funders who work closely with us in planning to meet the needs of our community.

**Public benefit**

The trustees have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing our aim and objectives and in planning our future activities. In particular, the trustees consider how planned activities will contribute to the aims and objectives they have set.

**Volunteers**

We currently have in excess of 50 volunteers fulfilling all roles from, admin, reception, triage, advice, specialist casework and of course Governance. We could not run the service effectively without them. They add huge social value to the work that we do and the Charity is eternally grateful for their hard work and commitment.

**Warrington District Citizens Advice  
Bureau (Registered number: 04416167)**

**Report of the Trustees  
for the Year Ended 31 March 2025**

**ACHIEVEMENTS AND PERFORMANCE**

**Charitable activities**

Together with our strategic partners - Warrington Borough Council, NHS Cheshire and Merseyside Integrated Care Board, and the Greater Merseyside Money Advice Partnership - we have continued to ensure that our services remain accessible to all residents of Warrington, particularly the most vulnerable.

During 2024/25, the cost-of-living crisis continued to have a major impact on local people, with rising food, housing, and energy costs placing many households under sustained financial strain. The effects have been particularly acute in Warrington's most deprived wards, where we have focused our efforts on those most in need.

Our work has continued to grow by March 2025, we had supported over 16,000 clients of which 7,481 were unique. This represents another year of significant growth in demand. Our services operate from more than 20 community venues, including GP surgeries, Early Help Centres, and partner facilities.

Despite the financial difficulties facing local authorities across the country, including Warrington Borough Council, we have maintained strong local partnerships and demonstrated our value as a vital community service. The confirmation of our core service agreement with Warrington Borough Council for 5 years, with an additional 5-year extension option during 2025 this, provides an essential foundation for stability and future planning.

In 2024/25, our advice work generated over £8.6 million in financial gains for clients, with £1.9 million of debt written off, alongside improvements in wellbeing, resilience, and access to essential services. These outcomes highlight the continuing social and economic value of our work to the wider community and public sector.

Our benefits and tribunal teams continue to achieve outstanding success rates. However, the national backlog of appeals remains a challenge, with long waiting times continuing to affect vulnerable clients.

We remain committed to equality of access across all communities and will continue to prioritise work with groups facing financial, health, or social barriers. Direct referral arrangements with over 80 partner agencies/ departments remain strong and ensure that people can reach our services quickly and easily.

Staff and volunteers have access to ongoing professional development, helping us maintain Citizens Advice national quality standards. Our most recent audit rated us 'green' across all nine domains - including governance, risk management, people, and operational performance - confirming the high standards across the service.

We continue to play an active role in local partnerships, including the Health and Wellbeing Board and Housing and Homelessness Partnership. Working together with others, we campaign on the social determinants of health, poverty, housing affordability, and financial resilience. Warrington continues to experience a shortage of affordable homes, rising private rents, and increased demand for temporary accommodation - issues we remain deeply engaged in addressing.

Our priority for 2025/26 is to build on the strength and stability we have achieved, ensuring the organisation evolves in line with the changing needs of the people we serve.

The Board would like to express its deepest gratitude to Steve Cullen, who stepped down as Chief Executive Officer after 30 years of dedicated service. His leadership, vision, and commitment have been central to the growth and success of the charity, and his legacy will continue to guide us in the years ahead.

We are delighted to welcome Emma Cook as our new Chief Executive Officer. Emma brings energy, experience, and a strong commitment to our mission, and we look forward to working with her to continue building on the charity's strengths and responding to the evolving needs of the people we serve.

In addition, the Board of Trustees notes with sadness the passing of Elizabeth (May) Smith who served as a trustee from 2014 until December 2024. We are grateful for her contribution to the charity and the impact they made during their tenure.

**Warrington District Citizens Advice  
Bureau (Registered number: 04416167)**

**Report of the Trustees  
for the Year Ended 31 March 2025**

The Board would like to record its sincere thanks to Robert Timmis who stepped down as on 9th October 2025 after serving over 10 years on the Board. Bobs commitment, expertise, and contribution to the work of the charity have been invaluable, and we are grateful for the positive impact he made during his tenure.

**FINANCIAL REVIEW**

**Financial position**

The charity made a surplus of £18,777 compared to £32,130 in 2024. Income rose by £166,090 largely due to increases in advice funded activities. Expenditure increased by £179,297 reflecting higher operational costs for delivering. Staff remain our most expensive outgoing.

**Principal funding sources**

Our main funders remain Warrington Borough Council, NHS Cheshire and Merseyside Integrated Care Board, and the Money and Pensions Service. We continue to pursue diverse funding opportunities to reduce reliance on single sources and to develop additional outreach services for Warrington residents.

**Investment policy and objectives**

The charity holds no formal investment portfolio; however, following trustee discussions, we are reviewing how to develop a proportionate investment policy that ensures funds are used effectively while supporting sustainability and liquidity.

**Reserves policy**

It remains the policy of the trustees to hold, where possible, three to six months of typical running costs within unrestricted reserves. Based on this year's figures, the target is £300,000, equivalent to three months' expenditure.

Current free reserves stand at £478,520 which accounts for 5.8 months.

We maintain a rolling programme of IT upgrades and digital improvements that will require planned investment in the coming year.

**Going concern**

With the renewal of our core service contract (5 + 5 years), strong relationships with key funders, and prudent financial management, the charity is in a stable position. Nonetheless, we remain mindful of the wider financial uncertainty affecting local authorities and partners, and we will continue to monitor these risks closely through our governance and risk management processes.

The Service has been operating in Warrington since 1939 and remains a cornerstone of local support.

**FUTURE PLANS**

The Charity intends to continue to increase the diversity of our funding streams in order for us to develop more outreach services for the residents of Warrington & the surrounding area.

**STRUCTURE, GOVERNANCE AND MANAGEMENT**

**Governing document**

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

**Organisational structure**

The charity is governed by a Board of Directors, consisting of trustees, co-opted members, and staff and volunteer representatives. Trustees serve until the next AGM, with eligibility for re-election. All trustees receive induction and training on governance responsibilities.

**Induction and training of new trustees**

Trustees are recruited for their commitment, experience, and relevant skills. A structured recruitment, induction, and development process is led by the Chief Officer and senior trustees.

**Warrington District Citizens Advice  
Bureau (Registered number: 04416167)**

**Report of the Trustees  
for the Year Ended 31 March 2025**

**STRUCTURE, GOVERNANCE AND MANAGEMENT**

**Risk management**

The trustees regularly review the organisation's Risk Register to identify key operational, financial, and strategic risks. Appropriate controls are maintained to provide assurance against fraud and error.

**REFERENCE AND ADMINISTRATIVE DETAILS**

**Registered Company number**

04416167 (England and Wales)

**Registered Charity number**

1145798

**Registered office**

The Gateway  
89 Sankey Street  
Warrington  
Cheshire  
WA1 1SR

**Trustees**

Cllr K J Buckley Retired Teacher - Chair  
Cllr I G Marks Councillor  
M D Sidebottom Retired  
Ms M E Smith (resigned 31.12.24)  
R Timmis Retired (resigned 9.10.25)  
Mrs C Roberts  
Mrs S Emery (appointed 22.8.24)  
S P Cullen (appointed 30.1.25)  
J Whalen (appointed 9.10.25)  
J C Sharratt (appointed 9.10.25)

**Company Secretary & Chief Officer**

S P Cullen (up to 30/01/2025)  
Emma Cook (from 01/02/2025)

**Senior Management Team**

CEO - Steve Cullen (up to 31/12/2024)  
CEO - Emma Cook (from 09/ 2024)  
Deputy CEO - Janet Henshaw

**Independent Examiner**

Janine Boyo FMAAT FCA BFP  
Voisey & Co LLP  
Chartered Accountants  
8 Winmarleigh Street  
Warrington  
Cheshire  
WA1 1JW

**Warrington District Citizens Advice  
Bureau (Registered number: 04416167)**

**Report of the Trustees  
for the Year Ended 31 March 2025**

**REFERENCE AND ADMINISTRATIVE DETAILS**

**Advisers**

**Bank**

Lloyds Bank  
Horsemarket Street  
Warrington  
WA1 1TP

This report has been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

Approved by order of the board of trustees on 4 December 2025 and signed on its behalf by:

A handwritten signature in black ink, appearing to read 'KJB', followed by a horizontal line and a small dot.

Cllr K J Buckley - Trustee

**Independent Examiner's Report to the Trustees of  
Warrington District Citizens Advice  
Bureau (Registered number: 04416167)**

**Independent examiner's report to the trustees of Warrington 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 charity's trustees of the Company (and also 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 your charity's accounts as 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 your charity's gross income exceeded £250,000 your examiner must be a member of a listed body. I can confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants in England and Wales, which is one of the listed bodies.

I have completed my examination. I confirm that no 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.



Janine Boyo FMAAT FCA BFP

Voisey & Co LLP  
Chartered Accountants  
8 Winmarleigh Street  
Warrington  
Cheshire  
WA1 1JW

4 December 2025

**Warrington District Citizens Advice  
Bureau**

**Statement of Financial Activities  
for the Year Ended 31 March 2025**

|                                    | Notes | Unrestricted<br>funds<br>£ | Restricted<br>funds<br>£ | 31.3.25<br>Total<br>funds<br>£ | 31.3.24<br>Total<br>funds<br>£ |
|------------------------------------|-------|----------------------------|--------------------------|--------------------------------|--------------------------------|
| <b>INCOME AND ENDOWMENTS FROM</b>  |       |                            |                          |                                |                                |
| Donations and legacies             | 2     | -                          | 660                      | 660                            | 80                             |
| <b>Charitable activities</b>       | 5     |                            |                          |                                |                                |
| Bureau services                    |       | 577,723                    | 63,390                   | 641,113                        | 627,265                        |
| Other trading activities           | 3     | 132,915                    | 191,893                  | 324,808                        | 173,300                        |
| Investment income                  | 4     | -                          | 2,770                    | 2,770                          | 2,616                          |
| <b>Total</b>                       |       | <u>710,638</u>             | <u>258,713</u>           | <u>969,351</u>                 | <u>803,261</u>                 |
| <b>EXPENDITURE ON</b>              |       |                            |                          |                                |                                |
| <b>Charitable activities</b>       | 6     |                            |                          |                                |                                |
| Bureau services                    |       | <u>657,205</u>             | <u>293,369</u>           | <u>950,574</u>                 | <u>771,277</u>                 |
| <b>NET INCOME/(EXPENDITURE)</b>    |       |                            |                          |                                |                                |
| Transfers between funds            | 14    | 53,433<br>(29,634)         | (34,656)<br>29,634       | 18,777<br>-                    | 31,984<br>-                    |
| <b>Net movement in funds</b>       |       | <u>23,799</u>              | <u>(5,022)</u>           | <u>18,777</u>                  | <u>31,984</u>                  |
| <b>RECONCILIATION OF FUNDS</b>     |       |                            |                          |                                |                                |
| Total funds brought forward        |       | 438,186                    | 21,557                   | 459,743                        | 427,759                        |
| <b>TOTAL FUNDS CARRIED FORWARD</b> |       | <u><u>461,985</u></u>      | <u><u>16,535</u></u>     | <u><u>478,520</u></u>          | <u><u>459,743</u></u>          |

The notes form part of these financial statements

**Warrington District Citizens Advice  
Bureau (Registered number: 04416167)**

**Balance Sheet  
31 March 2025**

|                                                  | Notes | Unrestricted<br>funds<br>£ | Restricted<br>funds<br>£ | 31.3.25<br>Total<br>funds<br>£ | 31.3.24<br>Total<br>funds<br>£ |
|--------------------------------------------------|-------|----------------------------|--------------------------|--------------------------------|--------------------------------|
| <b>FIXED ASSETS</b>                              |       |                            |                          |                                |                                |
| Tangible assets                                  | 11    | 7,757                      | -                        | 7,757                          | 316                            |
| <b>CURRENT ASSETS</b>                            |       |                            |                          |                                |                                |
| Debtors                                          | 12    | 21,906                     | -                        | 21,906                         | 26,488                         |
| Cash at bank and in hand                         |       | 766,235                    | 16,532                   | 782,767                        | 632,608                        |
|                                                  |       | <u>788,141</u>             | <u>16,532</u>            | <u>804,673</u>                 | <u>659,096</u>                 |
| <b>CREDITORS</b>                                 |       |                            |                          |                                |                                |
| Amounts falling due within one year              | 13    | (333,910)                  | -                        | (333,910)                      | (199,669)                      |
| <b>NET CURRENT ASSETS</b>                        |       | <u>454,231</u>             | <u>16,532</u>            | <u>470,763</u>                 | <u>459,427</u>                 |
| <b>TOTAL ASSETS LESS CURRENT<br/>LIABILITIES</b> |       | 461,988                    | 16,532                   | 478,520                        | 459,743                        |
| <b>NET ASSETS</b>                                |       | <u>461,988</u>             | <u>16,532</u>            | <u>478,520</u>                 | <u>459,743</u>                 |
| <b>FUNDS</b>                                     | 14    |                            |                          |                                |                                |
| Unrestricted funds                               |       |                            |                          | 461,988                        | 438,186                        |
| Restricted funds                                 |       |                            |                          | 16,532                         | 21,557                         |
| <b>TOTAL FUNDS</b>                               |       |                            |                          | <u>478,520</u>                 | <u>459,743</u>                 |

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2025.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2025 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

The notes form part of these financial statements

**Warrington District Citizens Advice  
Bureau (Registered number: 04416167)**

**Balance Sheet - continued  
31 March 2025**

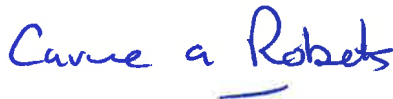
These financial statements have been prepared in accordance with the provisions applicable to charitable companies subject to the small companies regime.

The financial statements were approved by the Board of Trustees and authorised for issue on 4 December 2025 and were signed on its behalf by:

K J Buckley - Trustee

A handwritten signature in black ink, appearing to read 'K Buckley', with a horizontal line extending to the right.

C Roberts - Trustee

A handwritten signature in blue ink, appearing to read 'C Roberts', with a horizontal line under the name.

The notes form part of these financial statements

**Warrington District Citizens Advice  
Bureau**

**Cash Flow Statement  
for the Year Ended 31 March 2025**

|                                                                           | Notes | 31.3.25<br>£ | 31.3.24<br>£ |
|---------------------------------------------------------------------------|-------|--------------|--------------|
| <b>Cash flows from operating activities</b>                               |       |              |              |
| Cash generated from operations                                            | 1     | 156,441      | 19,509       |
| Net cash provided by operating activities                                 |       | 156,441      | 19,509       |
| <b>Cash flows from investing activities</b>                               |       |              |              |
| Purchase of tangible fixed assets                                         |       | (9,052)      | -            |
| Interest received                                                         |       | 2,770        | 2,616        |
| Net cash (used in)/provided by investing activities                       |       | (6,282)      | 2,616        |
| <b>Change in cash and cash equivalents in the reporting period</b>        |       | 150,159      | 22,125       |
| <b>Cash and cash equivalents at the beginning of the reporting period</b> |       | 632,608      | 610,483      |
| <b>Cash and cash equivalents at the end of the reporting period</b>       |       | 782,767      | 632,608      |

The notes form part of these financial statements

**Warrington District Citizens Advice  
Bureau**

**Notes to the Cash Flow Statement  
for the Year Ended 31 March 2025**

**1. RECONCILIATION OF NET INCOME TO NET CASH FLOW FROM OPERATING ACTIVITIES**

|                                                                                           | 31.3.25<br>£   | 31.3.24<br>£  |
|-------------------------------------------------------------------------------------------|----------------|---------------|
| <b>Net income for the reporting period (as per the Statement of Financial Activities)</b> | 18,777         | 31,984        |
| <b>Adjustments for:</b>                                                                   |                |               |
| Depreciation charges                                                                      | 1,611          | 2,864         |
| Interest received                                                                         | (2,770)        | (2,616)       |
| Decrease/(increase) in debtors                                                            | 4,582          | (22,260)      |
| Increase in creditors                                                                     | 134,241        | 9,537         |
| <b>Net cash provided by operations</b>                                                    | <u>156,441</u> | <u>19,509</u> |

**2. ANALYSIS OF CHANGES IN NET FUNDS**

|                          | At 1.4.24<br>£ | Cash flow<br>£ | At 31.3.25<br>£ |
|--------------------------|----------------|----------------|-----------------|
| <b>Net cash</b>          |                |                |                 |
| Cash at bank and in hand | 632,608        | 150,159        | 782,767         |
|                          | <u>632,608</u> | <u>150,159</u> | <u>782,767</u>  |
| <b>Total</b>             | <u>632,608</u> | <u>150,159</u> | <u>782,767</u>  |

The notes form part of these financial statements

**Warrington District Citizens Advice  
Bureau**

**Notes to the Financial Statements  
for the Year Ended 31 March 2025**

**1. ACCOUNTING POLICIES**

**Basis of preparing the financial statements**

The financial statements of the charitable company, which is a public benefit entity under FRS 102, 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)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

The financial statements are prepared in sterling, which is the functional currency of the company. Monetary amounts in these financial statements are rounded to the nearest £.

**Income**

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Donations, are recognised when the Charity has been notified in writing of both the amount and settlement date. In the event that a donation is subject to conditions that require a level of performance before the charity is entitled to the funds, the income is deferred and not recognised until either those conditions are fully met, or the fulfilment of those conditions is wholly within the control of the charity and it is probable that those conditions will be fulfilled in the reporting period.

Income from government and other grants, whether 'capital' grants or 'revenue' grants, is recognised when the charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received and the amount can be measured reliably and is not deferred.

For legacies, entitlement is taken as the earlier of the date on which either: the charity is aware that probate has been granted, the estate has been finalised and notification has been made by the executor(s) to the Trust that a distribution will be made, or when a distribution is received from the estate. Receipt of a legacy, in whole or in part, is only considered probable when the amount can be measured reliably and the charity has been notified of the executor's intention to make a distribution. Where legacies have been notified to the charity, or the charity is aware of the granting of probate, and the criteria for income recognition have not been met, then the legacy is treated as a contingent asset and disclosed if material.

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

**Expenditure**

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, 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 accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

- Expenditure on charitable activities includes the costs incurred by the charity to enable it to fulfil its core operations.

- Other expenditure represents those items not falling into any other heading.

**Warrington District Citizens Advice  
Bureau**

**Notes to the Financial Statements - continued  
for the Year Ended 31 March 2025**

**1. ACCOUNTING POLICIES - continued**

**Expenditure**

Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

**Tangible fixed assets**

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

|                       |               |
|-----------------------|---------------|
| Fixtures and fittings | - 25% on cost |
| Computer equipment    | - 33% on cost |

**Taxation**

The charity is exempt from corporation tax on its charitable activities.

**Fund accounting**

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

**Pension costs and other post-retirement benefits**

The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

**Financial instruments**

The company has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the company's statement of financial position when the company becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the net asset and settle the liability simultaneously.

**Basic financial assets**

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised costs using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

**Other financial assets**

Other financial assets, including investments in equity instruments which are not subsidiaries, associates or joint ventures, are initially measured at fair value, which is normally the transaction price. Such assets are subsequently carried at fair value and the changes in fair value are recognised in profit or loss, except that investments in equity instruments that are not publically traded and whose fair values cannot be measured reliably are measured at cost less impairment.

**Warrington District Citizens Advice  
Bureau**

**Notes to the Financial Statements - continued  
for the Year Ended 31 March 2025**

**1. ACCOUNTING POLICIES - continued**

**Financial instruments**

**Impairment of financial assets**

Financial assets, other than those held at fair value through profit or loss, are assessed for indicators of impairment at each reporting end date.

Financial assets are impaired where there is objective evidence that, as a result of one or more events that occurred after the initial recognition of the financial asset, the estimated future cash flows have been affected. If an asset is impaired, the impairment loss is the difference between the carrying amount and the present value of the estimated cash flows discounted at the asset's original effective interest rate. The impairment loss is recognised in profit or loss.

**Derecognition of financial assets**

Financial assets are derecognised only when the contractual rights to the cash flows from the asset expire or are settled, or when the company transfers the financial asset and substantially all the risks and rewards of ownership to another entity, or if some significant risks and rewards of ownership are retained but control of the asset has transferred to another party that is able to sell the asset in its entirety to an unrelated third party.

**Employee benefits**

The costs of the short-term employee benefits are recognised as a liability and an expense, unless those costs are required to be recognised as part of the costs of stock or fixed assets. The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received. Termination benefits are recognised immediately as an expense when the company is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

**2. DONATIONS AND LEGACIES**

|                      | 31.3.25    | 31.3.24   |
|----------------------|------------|-----------|
|                      | £          | £         |
| Individual donations | 660        | 80        |
|                      | <u>660</u> | <u>80</u> |

**3. OTHER TRADING ACTIVITIES**

|                          | 31.3.25        | 31.3.24        |
|--------------------------|----------------|----------------|
|                          | £              | £              |
| Other trading activities | 324,808        | 173,300        |
|                          | <u>324,808</u> | <u>173,300</u> |

**4. INVESTMENT INCOME**

|                          | 31.3.25      | 31.3.24      |
|--------------------------|--------------|--------------|
|                          | £            | £            |
| Deposit account interest | 2,770        | 2,616        |
|                          | <u>2,770</u> | <u>2,616</u> |

**Warrington District Citizens Advice  
Bureau**

**Notes to the Financial Statements - continued  
for the Year Ended 31 March 2025**

**5. INCOME FROM CHARITABLE ACTIVITIES**

|        |                 | 31.3.25        | 31.3.24        |
|--------|-----------------|----------------|----------------|
|        | Activity        | £              | £              |
| Grants | Bureau services | 641,113        | 627,265        |
|        |                 | <u>641,113</u> | <u>627,265</u> |

Grants received, included in the above, are as follows:

|                   |  | 31.3.25        | 31.3.24        |
|-------------------|--|----------------|----------------|
|                   |  | £              | £              |
| Government grants |  | 641,113        | 627,265        |
|                   |  | <u>641,113</u> | <u>627,265</u> |

**6. CHARITABLE ACTIVITIES COSTS**

|                 | Direct<br>Costs<br>£ | Support<br>costs (see<br>note 7)<br>£ | Totals<br>£    |
|-----------------|----------------------|---------------------------------------|----------------|
| Bureau services | 943,187              | 7,387                                 | 950,574        |
|                 | <u>943,187</u>       | <u>7,387</u>                          | <u>950,574</u> |

**7. SUPPORT COSTS**

|                 | Governance<br>costs<br>£ |
|-----------------|--------------------------|
| Bureau services | 7,387                    |
|                 | <u>7,387</u>             |

**8. NET INCOME/(EXPENDITURE)**

Net income/(expenditure) is stated after charging/(crediting):

|                             | 31.3.25      | 31.3.24      |
|-----------------------------|--------------|--------------|
|                             | £            | £            |
| Depreciation - owned assets | 1,611        | 2,864        |
| Independent examination fee | 2,772        | 2,646        |
|                             | <u>2,772</u> | <u>2,646</u> |

**9. TRUSTEES' REMUNERATION AND BENEFITS**

There were no trustees' remuneration or other benefits for the year ended 31 March 2025 nor for the year ended 31 March 2024.

**Trustees' expenses**

There were no trustees' expenses paid for the year ended 31 March 2025 nor for the year ended 31 March 2024.

**Warrington District Citizens Advice  
Bureau**

**Notes to the Financial Statements - continued  
for the Year Ended 31 March 2025**

**10. STAFF COSTS**

|                       | 31.3.25        | 31.3.24        |
|-----------------------|----------------|----------------|
|                       | £              | £              |
| Wages and salaries    | 704,376        | 559,165        |
| Social security costs | 51,648         | 42,307         |
| Other pension costs   | 24,882         | 15,568         |
|                       | <u>780,906</u> | <u>617,040</u> |

The average monthly number of employees during the year was as follows:

|          | 31.3.25   | 31.3.24   |
|----------|-----------|-----------|
| Advisers | <u>33</u> | <u>28</u> |

No employees received emoluments in excess of £60,000.

**11. TANGIBLE FIXED ASSETS**

|                        | Fixtures<br>and<br>fittings<br>£ | Computer<br>equipment<br>£ | Totals<br>£   |
|------------------------|----------------------------------|----------------------------|---------------|
| <b>COST</b>            |                                  |                            |               |
| At 1 April 2024        | 24,484                           | 9,750                      | 34,234        |
| Additions              | 4,680                            | 4,372                      | 9,052         |
| Disposals              | (821)                            | -                          | (821)         |
|                        | <u>28,343</u>                    | <u>14,122</u>              | <u>42,465</u> |
| At 31 March 2025       | 28,343                           | 14,122                     | 42,465        |
| <b>DEPRECIATION</b>    |                                  |                            |               |
| At 1 April 2024        | 24,484                           | 9,434                      | 33,918        |
| Charge for year        | 975                              | 636                        | 1,611         |
| Eliminated on disposal | (821)                            | -                          | (821)         |
|                        | <u>24,638</u>                    | <u>10,070</u>              | <u>34,708</u> |
| At 31 March 2025       | 24,638                           | 10,070                     | 34,708        |
| <b>NET BOOK VALUE</b>  |                                  |                            |               |
| At 31 March 2025       | <u>3,705</u>                     | <u>4,052</u>               | <u>7,757</u>  |
| At 31 March 2024       | <u>-</u>                         | <u>316</u>                 | <u>316</u>    |

**Warrington District Citizens Advice  
Bureau**

**Notes to the Financial Statements - continued  
for the Year Ended 31 March 2025**

**12. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

|                                | 31.3.25       | 31.3.24       |
|--------------------------------|---------------|---------------|
|                                | £             | £             |
| Trade debtors                  | 12,919        | 680           |
| Prepayments and accrued income | 8,987         | 25,808        |
|                                | <u>21,906</u> | <u>26,488</u> |

**13. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

|                                 | 31.3.25        | 31.3.24        |
|---------------------------------|----------------|----------------|
|                                 | £              | £              |
| Social security and other taxes | 12,590         | 10,442         |
| Other creditors                 | 6,215          | 5,029          |
| Accruals and deferred income    | 315,105        | 184,198        |
|                                 | <u>333,910</u> | <u>199,669</u> |

Deferred income comprises sales invoices raised in advance of the year to which it relates.

|                                                             | 31.03.25       |
|-------------------------------------------------------------|----------------|
|                                                             | £              |
| Balance as at 1st April 2024                                | 177,611        |
| Amount released to income earned from charitable activities | (177,611)      |
| Amount deferred in year                                     | 179,168        |
|                                                             | <u>179,168</u> |
| Balance as at 31st March 2025                               | <u>179,168</u> |

**Warrington District Citizens Advice  
Bureau**

**Notes to the Financial Statements - continued  
for the Year Ended 31 March 2025**

**14. MOVEMENT IN FUNDS**

|                                  | At 1.4.24<br>£ | Net<br>movement<br>in funds<br>£ | Transfers<br>between<br>funds<br>£ | At<br>31.3.25<br>£ |
|----------------------------------|----------------|----------------------------------|------------------------------------|--------------------|
| <b>Unrestricted funds</b>        |                |                                  |                                    |                    |
| General fund                     | 369,161        | 7,701                            | (29,634)                           | 347,228            |
| WBC-Talking Points<br>Health -UR | 35,000         | (500)                            | -                                  | 34,500             |
|                                  | <u>34,025</u>  | <u>46,235</u>                    | <u>-</u>                           | <u>80,260</u>      |
|                                  | 438,186        | 53,436                           | (29,634)                           | 461,988            |
| <b>Restricted funds</b>          |                |                                  |                                    |                    |
| GMMAP Debt Advice                | 6,046          | (6,256)                          | 210                                | -                  |
| Macmillan Project                | -              | (20,387)                         | 20,387                             | -                  |
| Cost of Living Advice            | 15,511         | 1,021                            | -                                  | 16,532             |
| Trussel Trust-R                  | -              | (9,037)                          | 9,037                              | -                  |
|                                  | <u>21,557</u>  | <u>(34,659)</u>                  | <u>29,634</u>                      | <u>16,532</u>      |
| <b>TOTAL FUNDS</b>               | <u>459,743</u> | <u>18,777</u>                    | <u>-</u>                           | <u>478,520</u>     |

Net movement in funds, included in the above are as follows:

|                                  | Incoming<br>resources<br>£ | Resources<br>expended<br>£ | Movement<br>in funds<br>£ |
|----------------------------------|----------------------------|----------------------------|---------------------------|
| <b>Unrestricted funds</b>        |                            |                            |                           |
| General fund                     | 577,724                    | (570,023)                  | 7,701                     |
| WBC-Talking Points<br>Health -UR | 70,000                     | (70,500)                   | (500)                     |
|                                  | <u>62,914</u>              | <u>(16,679)</u>            | <u>46,235</u>             |
|                                  | 710,638                    | (657,202)                  | 53,436                    |
| <b>Restricted funds</b>          |                            |                            |                           |
| GMMAP Debt Advice                | 102,803                    | (109,059)                  | (6,256)                   |
| Macmillan Project                | 63,389                     | (83,776)                   | (20,387)                  |
| Cost of Living Advice            | 49,457                     | (48,436)                   | 1,021                     |
| Trussel Trust-R                  | 43,064                     | (52,101)                   | (9,037)                   |
|                                  | <u>258,713</u>             | <u>(293,372)</u>           | <u>(34,659)</u>           |
| <b>TOTAL FUNDS</b>               | <u>969,351</u>             | <u>(950,574)</u>           | <u>18,777</u>             |

**Warrington District Citizens Advice  
Bureau**

**Notes to the Financial Statements - continued  
for the Year Ended 31 March 2025**

**14. MOVEMENT IN FUNDS - continued**

**Comparatives for movement in funds**

|                           | At 1.4.23<br>£ | Net<br>movement<br>in funds<br>£ | Transfers<br>between<br>funds<br>£ | At<br>31.3.24<br>£ |
|---------------------------|----------------|----------------------------------|------------------------------------|--------------------|
| <b>Unrestricted funds</b> |                |                                  |                                    |                    |
| General fund              | 414,259        | (41,048)                         | (4,050)                            | 369,161            |
| WBC-Talking Points        | -              | 35,000                           | -                                  | 35,000             |
| Health -UR                |                |                                  |                                    |                    |
|                           | -              | 34,025                           | -                                  | 34,025             |
|                           | <u>414,259</u> | <u>27,977</u>                    | <u>(4,050)</u>                     | <u>438,186</u>     |
| <b>Restricted funds</b>   |                |                                  |                                    |                    |
| GMMAP Debt Advice         | -              | 6,046                            | -                                  | 6,046              |
| Macmillan Project         | -              | (4,050)                          | 4,050                              | -                  |
| Cost of Living Advice     | 13,500         | 2,011                            | -                                  | 15,511             |
|                           | <u>13,500</u>  | <u>4,007</u>                     | <u>4,050</u>                       | <u>21,557</u>      |
| <b>TOTAL FUNDS</b>        | <u>427,759</u> | <u>31,984</u>                    | <u>-</u>                           | <u>459,743</u>     |

Comparative net movement in funds, included in the above are as follows:

|                           | Incoming<br>resources<br>£ | Resources<br>expended<br>£ | Movement<br>in funds<br>£ |
|---------------------------|----------------------------|----------------------------|---------------------------|
| <b>Unrestricted funds</b> |                            |                            |                           |
| General fund              | 507,325                    | (548,373)                  | (41,048)                  |
| WBC-Talking Points        | 35,000                     | -                          | 35,000                    |
| Health -UR                |                            |                            |                           |
|                           | 54,251                     | (20,226)                   | 34,025                    |
|                           | <u>596,576</u>             | <u>(568,599)</u>           | <u>27,977</u>             |
| <b>Restricted funds</b>   |                            |                            |                           |
| GMMAP Debt Advice         | 100,228                    | (94,182)                   | 6,046                     |
| Macmillan Project         | 63,389                     | (67,439)                   | (4,050)                   |
| Cost of Living Advice     | 43,068                     | (41,057)                   | 2,011                     |
|                           | <u>206,685</u>             | <u>(202,678)</u>           | <u>4,007</u>              |
| <b>TOTAL FUNDS</b>        | <u>803,261</u>             | <u>(771,277)</u>           | <u>31,984</u>             |

**Transfers between funds**

A number of the funds suffered overspends, these overspends were met by the use of general funds.

**Warrington District Citizens Advice  
Bureau**

**Notes to the Financial Statements - continued  
for the Year Ended 31 March 2025**

**15. EMPLOYEE BENEFIT OBLIGATIONS**

The charity operates a defined contribution scheme. The assets of which are held separately from the assets of the charity in an independently administered fund. The pension cost charge represents contributions payable by the charity to the fund and amounted to £24,882 (2024: £42,307).

**16. RELATED PARTY DISCLOSURES**

M Sidebottom, trustee, maintains the charity's IT systems. He charged the charity £4,856. These services ceased in January 2025.

**17. RESTRICTED FUNDS**

GMMAP Debt Advice. Citizens Advice Warrington is part of the Greater Merseyside Money Advice Partnership funded by the Money and Pensions Service (MaPS). We provide specialist independent debt advice services to residents of Warrington. The service is regulated by the Financial Conduct Authority .

The Macmillan fund enables benefits advice to cancer patients. It is funded by Macmillan via the local Integrated Care Board (ICB).

Cost of living - these monies were received to give advice to users due to the cost of living crisis and its impact on the people of Warrington.

The Trussel fund relates to income received by the Trussel Trust to provide advice and information services at local food banks and from the charities main office. Through this support, the charity helps individuals to maximise their income and access the benefits and financial support they are entitled to.

**18. REMUNERATION OF KEY MANAGEMENT PERSONNEL**

The charity considers its key management personnel to comprise its trustees and chief executive officer. The total employment benefits including employer pension contributions and employers national insurance of the key management personnel were £52,912 (2024: £54,944). No employee had employee benefits in excess of £60,000.

**Warrington District Citizens Advice  
Bureau**

**Detailed Statement of Financial Activities  
for the Year Ended 31 March 2025**

|                                                  | 31.3.25<br>£ | 31.3.24<br>£ |
|--------------------------------------------------|--------------|--------------|
| <b>INCOME AND ENDOWMENTS</b>                     |              |              |
| <b>Donations and legacies</b>                    |              |              |
| Individual donations                             | 660          | 80           |
| <b>Other trading activities</b>                  |              |              |
| Other trading activities                         | 324,808      | 173,300      |
| <b>Investment income</b>                         |              |              |
| Deposit account interest                         | 2,770        | 2,616        |
| <b>Charitable activities</b>                     |              |              |
| Grants                                           | 641,113      | 627,265      |
| <b>Total incoming resources</b>                  | 969,351      | 803,261      |
| <b>EXPENDITURE</b>                               |              |              |
| <b>Charitable activities</b>                     |              |              |
| Wages                                            | 704,376      | 559,165      |
| Social security                                  | 51,648       | 42,307       |
| Pensions                                         | 24,882       | 15,568       |
| Rent and rates                                   | 98,085       | 86,228       |
| Insurance                                        | 1,029        | 969          |
| Telephone                                        | 7,950        | 8,157        |
| Printing, postage, stationery and advertising    | 7,315        | 7,813        |
| General expenses and project costs               | 11,620       | 13,531       |
| Training and conference costs                    | 375          | 1,468        |
| Repairs and maintenance                          | 4,201        | 1,848        |
| Travelling                                       | 5,442        | 7,132        |
| Canteen and provisions                           | 3,545        | 3,474        |
| Volunteer expenses                               | -            | 1,985        |
| Information systems, host fees and subscriptions | 21,108       | 14,720       |
| Depn of computer equipment                       | 1,611        | 2,864        |
|                                                  | 943,187      | 767,229      |
| <b>Support costs</b>                             |              |              |
| <b>Governance costs</b>                          |              |              |
| Accountancy and financial support                | 4,011        | 776          |
| Independent Examiner's fee                       | 2,772        | 2,646        |
| Legal fees                                       | 351          | -            |
| Carried forward                                  | 7,134        | 3,422        |

This page does not form part of the statutory financial statements

**Warrington District Citizens Advice  
Bureau**

**Detailed Statement of Financial Activities  
for the Year Ended 31 March 2025**

|                          | 31.3.25<br>£         | 31.3.24<br>£         |
|--------------------------|----------------------|----------------------|
| <b>Governance costs</b>  |                      |                      |
| Brought forward          | 7,134                | 3,422                |
| General expenses         | 253                  | 626                  |
|                          | <u>7,387</u>         | <u>4,048</u>         |
| Total resources expended | <u>950,574</u>       | <u>771,277</u>       |
| <b>Net income</b>        | <u><u>18,777</u></u> | <u><u>31,984</u></u> |

This page does not form part of the statutory financial statements

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# Accounts

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**REGISTERED COMPANY NUMBER: 04416167 (England and Wales)**  
**REGISTERED CHARITY NUMBER: 1145798**

**Report of the Trustees and**  
**Unaudited Financial Statements for the Year Ended 31 March 2024**  
**for**  
**Warrington District Citizens Advice**  
**Bureau**

**Warrington District Citizens Advice  
Bureau**

**Contents of the Financial Statements  
for the Year Ended 31 March 2024**

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**Warrington District Citizens Advice  
Bureau (Registered number: 04416167)**

**Report of the Trustees  
for the Year Ended 31 March 2024**

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 March 2024. The trustees have adopted the provisions of 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).

**OBJECTIVES AND ACTIVITIES**

**Objectives and aims**

Warrington District CAB is a local charity with full membership of Citizens Advice, our national body. The service offers free, confidential and impartial advice on a wide range of issues for the residents of Warrington and the surrounding area. The charity provides social welfare information, advice and casework catering to the public. We also strive to have a responsible influence on social policies at a local, regional and national level.

**Significant activities**

Our Chief Officer is an active member of the Warrington Health and Well Being Board, Warrington Adults Safeguarding Board and the Central Neighbourhood Renewal Board. He Chairs the local Suicide Prevention Group and is an active member of the local VCFS Leadership Hub.

We currently operate from the Gateway, a large Community Resource Centre, based in the centre of town. In addition, we run a number of outreach projects designed to reach the most vulnerable members of our community. Many partner organisations can refer clients into our service. In addition to face-to-face services clients can also access advice and support by telephone, letter or e-mail. Advice and self help materials are also available via [www.citizensadvice.org.uk](http://www.citizensadvice.org.uk). We are grateful to our partners and funders who work closely with us in planning to meet the needs of our community.

**Public benefit**

The trustees have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing our aim and objectives and in planning our future activities. In particular, the trustees consider how planned activities will contribute to the aims and objectives they have set.

**Volunteers**

We currently have in excess of 50 volunteers fulfilling all roles from, admin, reception, triage, advice, specialist casework and of course Governance. We could not run the service effectively without them. They add huge social value to the work that we do and the Charity is eternally grateful for their hard work and commitment.

**Report of the Trustees  
for the Year Ended 31 March 2024**

**ACHIEVEMENT AND PERFORMANCE**

**Charitable activities**

Together with our strategic partners, Warrington Borough Council, NHS Cheshire and Merseyside Integrated Care Partnership and the Greater Merseyside Money Advice Partnership we have been able to ensure that our services are available and accessible to all residents. We have however continued to concentrate our resources to help those most in need and the most vulnerable residents of our most deprived wards. Our services are delivered from over 20 venues in the Town, including GP surgeries and Early Help Centres. Post, We continue to see a significant rise in clients presenting both in person, and by direct referral from partner agencies. By the end of March 2024 unique clients exceeded 14,000, a significant increase from last year. In terms of social value and impact, the confirmed financial gains for our clients during the year exceeded £6 million. In addition, we achieved significant savings to the public purse, and improvements to the health and well-being of our clients.

The Courts and Tribunals Service continue to hear appeals by telephone, video link. Appeals may also be dealt with by paper submission only. Our benefit teams continue to achieve very high success rates. A backlog of appeals has now built up with many months before a hearing.

Equality of access to our services is vitally important to us. We seek to serve as many people as possible without compromising the quality of our advice. We do however seek to ensure that our services are provided to the most vulnerable individuals and communities in the town. A wide range of partner agencies enjoy direct referral pathways for the clients they support. Recruitment and training of volunteers is vital to our continued success. Staff have access to continuous professional development.

Our membership of Citizens Advice demands high quality standards. During the year, we were audited across nine domains, Governance, Strategic Business Planning, Risk Management, Financial Management, People Management, Operational Performance Management, Partnership Work, Research and Campaigns and Equality Leadership. We were assessed as green in all areas.

During the year, we have been busy campaigning and conducting social policy work, particularly around housing and homelessness. Our local Health and Wellbeing Board has prioritised the social determinants of ill health and has committed to tackling poverty as a cross-cutting theme. Average house and private rental prices have risen greatly alongside a severe shortage of social housing. This has resulted in increased homelessness with all hostel places being over-subscribed, and families having lengthy stays in temporary accommodation.

Together with partners, we will continue to alleviate poverty in all its forms, and to reduce health inequalities for residents in our more disadvantaged communities.

We work actively with statutory and voluntary partners via strategic boards and relevant thematic groups such as the Mental Health Partnership Board and the Housing and Homelessness Partnership. Citizens Advice is a key partner and provider of services in the town.

**FINANCIAL REVIEW**

**Financial position**

The charity made a surplus of £32,130 compared to £12,939 in 2023. Income up by £86,359 due to increase in other trading activities. Costs are up £65,802 due to the higher running costs.

**Principal funding sources**

Funds are mainly obtained by applying to local and central government bodies for funding.

**Investment policy and objectives**

The charity does not have an investment policy. Funds, when available, are held in interest bearing bank accounts to maximise returns.

**Report of the Trustees  
for the Year Ended 31 March 2024**

**FINANCIAL REVIEW**

**Reserves policy**

The policy of the trustees is to hold, where possible, three months typical running costs within unrestricted reserves. Based on this year's figures our reserves policy is to hold £300,000 being 6 months running costs. At present total free reserves stand at £457,807. We have rolling policy of IT updates planned which will require funding.

**Going concern**

We have a range of significant funders including Warrington Borough Council. The renewal of our core contract together with the achieved reduction in running costs has placed us once again in a stable position. The Service has been operating in Warrington since 1939.

**FUTURE PLANS**

The Charity intends to continue to increase the diversity of our funding streams in order for us to develop more outreach services for the residents of Warrington & the surrounding area.

**STRUCTURE, GOVERNANCE AND MANAGEMENT**

**Governing document**

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

**Organisational structure**

The charity is governed by a board of directors, which consists of trustees, co-opted members and staff and volunteer representatives. The members of the board hold office until the next AGM following the date of their election or appointment. However, being eligible, they may offer themselves for re-election or re-appointment. On appointment, trustees/directors are offered training to enable them to carry out their duties. They are also made aware of information and publications available from the Charity Commission.

**Induction and training of new trustees**

Trustees are recruited for their commitment, experience, skill and knowledge they can bring to the organisation. The organisation has a defined process for recruitment, induction and training of members of the Board of Trustees which is led by the needs of the organisation.

New trustees are supported by experienced trustees and Chief Officer.

**Risk management**

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

**REFERENCE AND ADMINISTRATIVE DETAILS**

**Registered Company number**

04416167 (England and Wales)

**Registered Charity number**

1145798

**Registered office**

The Gateway  
89 Sankey Street  
Warrington  
Cheshire  
WA1 1SR

**Warrington District Citizens Advice  
Bureau (Registered number: 04416167)**

**Report of the Trustees  
for the Year Ended 31 March 2024**

**Trustees**

Cllr K J Buckley Retired Teacher - Chair  
Cllr I G Marks Councillor  
M D Sidebottom Retired  
Ms M E Smith Retired  
R Timmis Retired  
C.E. Dixon Retired (resigned 31.3.24)  
Mrs D A Callan Retired - Treasurer (resigned 31.3.24)  
C Roberts  
S Emery (appointed 22.8.24)

**Independent Examiner**

Janine Boyo FMAAT FCA BFP  
Voisey & Co LLP  
Chartered Accountants  
8 Winmarleigh Street  
Warrington  
Cheshire  
WA1 1JW

**Advisers**

**Bank**

Lloyds Bank  
Horsemarket Street  
Warrington  
WA1 1TP

**Company Secretary & Chief Officer**

S P Cullen

This report has been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

Approved by order of the board of trustees on 19 December 2024 and signed on its behalf by:



Cllr K J Buckley - Trustee

**Independent Examiner's Report to the Trustees of  
Warrington District Citizens Advice  
Bureau (Registered number: 04416167)**

**Independent examiner's report to the trustees of Warrington 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 charity's trustees of the Company (and also 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 your charity's accounts as 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 your charity's gross income exceeded £250,000 your examiner must be a member of a listed body. I can confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants in England and Wales, which is one of the listed bodies.

I have completed my examination. I confirm that no 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.



Janine Boyo FMAAT FCA BFP

Voisey & Co LLP  
Chartered Accountants  
8 Winmarleigh Street  
Warrington  
Cheshire  
WA1 1JW

19 December 2024

**Warrington District Citizens Advice  
Bureau**

**Statement of Financial Activities  
for the Year Ended 31 March 2024**

|                                    | Notes | Unrestricted<br>funds<br>£ | Restricted<br>funds<br>£ | 31.3.24<br>Total<br>funds<br>£ | 31.3.23<br>Total<br>funds<br>£ |
|------------------------------------|-------|----------------------------|--------------------------|--------------------------------|--------------------------------|
| <b>INCOME AND ENDOWMENTS FROM</b>  |       |                            |                          |                                |                                |
| Donations and legacies             | 2     | 1                          | 79                       | 80                             | 826                            |
| <b>Charitable activities</b>       | 5     |                            |                          |                                |                                |
| Bureau services                    |       | 561,575                    | 65,690                   | 627,265                        | 682,563                        |
| Other trading activities           | 3     | 35,000                     | 138,300                  | 173,300                        | 33,047                         |
| Investment income                  | 4     | -                          | 2,616                    | 2,616                          | 465                            |
| <b>Total</b>                       |       | <u>596,576</u>             | <u>206,685</u>           | <u>803,261</u>                 | <u>716,901</u>                 |
| <b>EXPENDITURE ON</b>              |       |                            |                          |                                |                                |
| <b>Charitable activities</b>       | 6     |                            |                          |                                |                                |
| Bureau services                    |       | <u>568,597</u>             | <u>202,680</u>           | <u>771,277</u>                 | <u>703,962</u>                 |
| <b>NET INCOME</b>                  |       | 27,979                     | 4,005                    | 31,984                         | 12,939                         |
| <b>Transfers between funds</b>     | 15    | <u>(4,050)</u>             | <u>4,050</u>             | <u>-</u>                       | <u>-</u>                       |
| <b>Net movement in funds</b>       |       | 23,929                     | 8,055                    | 31,984                         | 12,939                         |
| <b>RECONCILIATION OF FUNDS</b>     |       |                            |                          |                                |                                |
| Total funds brought forward        |       | 414,259                    | 13,500                   | 427,759                        | 414,820                        |
| <b>TOTAL FUNDS CARRIED FORWARD</b> |       | <u><u>438,188</u></u>      | <u><u>21,555</u></u>     | <u><u>459,743</u></u>          | <u><u>427,759</u></u>          |

The notes form part of these financial statements

**Warrington District Citizens Advice  
Bureau (Registered number: 04416167)**

**Balance Sheet  
31 March 2024**

|                                                  | Notes | Unrestricted<br>funds<br>£ | Restricted<br>funds<br>£ | 31.3.24<br>Total<br>funds<br>£ | 31.3.23<br>Total<br>funds<br>£ |
|--------------------------------------------------|-------|----------------------------|--------------------------|--------------------------------|--------------------------------|
| <b>FIXED ASSETS</b>                              |       |                            |                          |                                |                                |
| Tangible assets                                  | 11    | 316                        | -                        | 316                            | 3,180                          |
| <b>CURRENT ASSETS</b>                            |       |                            |                          |                                |                                |
| Debtors                                          | 12    | 26,488                     | -                        | 26,488                         | 4,228                          |
| Cash at bank and in hand                         |       | 611,051                    | 21,557                   | 632,608                        | 610,483                        |
|                                                  |       | <u>637,539</u>             | <u>21,557</u>            | <u>659,096</u>                 | <u>614,711</u>                 |
| <b>CREDITORS</b>                                 |       |                            |                          |                                |                                |
| Amounts falling due within one year              | 13    | (199,669)                  | -                        | (199,669)                      | (190,132)                      |
| <b>NET CURRENT ASSETS</b>                        |       | <u>437,870</u>             | <u>21,557</u>            | <u>459,427</u>                 | <u>424,579</u>                 |
| <b>TOTAL ASSETS LESS CURRENT<br/>LIABILITIES</b> |       | <u>438,186</u>             | <u>21,557</u>            | <u>459,743</u>                 | <u>427,759</u>                 |
| <b>NET ASSETS</b>                                |       | <u>438,186</u>             | <u>21,557</u>            | <u>459,743</u>                 | <u>427,759</u>                 |
| <b>FUNDS</b>                                     | 15    |                            |                          |                                |                                |
| Unrestricted funds                               |       |                            |                          | 438,186                        | 414,259                        |
| Restricted funds                                 |       |                            |                          | <u>21,557</u>                  | <u>13,500</u>                  |
| <b>TOTAL FUNDS</b>                               |       |                            |                          | <u>459,743</u>                 | <u>427,759</u>                 |

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2024.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2024 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

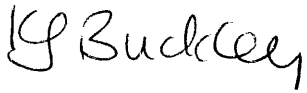
The notes form part of these financial statements

**Warrington District Citizens Advice  
Bureau (Registered number: 04416167)**

**Balance Sheet - continued  
31 March 2024**

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

The financial statements were approved by the Board of Trustees and authorised for issue on 19 December 2024 and were signed on its behalf by:



K J Buckley - Trustee



M D Sidebottom - Trustee

The notes form part of these financial statements

**Warrington District Citizens Advice  
Bureau**

**Cash Flow Statement  
for the Year Ended 31 March 2024**

|                                                                           | Notes | 31.3.24<br>£          | 31.3.23<br>£          |
|---------------------------------------------------------------------------|-------|-----------------------|-----------------------|
| <b>Cash flows from operating activities</b>                               |       |                       |                       |
| Cash generated from operations                                            | 1     | 19,509                | 82,708                |
| Net cash provided by operating activities                                 |       | <u>19,509</u>         | <u>82,708</u>         |
| <b>Cash flows from investing activities</b>                               |       |                       |                       |
| Purchase of tangible fixed assets                                         |       | -                     | (949)                 |
| Interest received                                                         |       | 2,616                 | 465                   |
| Net cash provided by/(used in) investing activities                       |       | <u>2,616</u>          | <u>(484)</u>          |
| <b>Change in cash and cash equivalents in the reporting period</b>        |       | <u>22,125</u>         | <u>82,224</u>         |
| <b>Cash and cash equivalents at the beginning of the reporting period</b> |       | <u>610,483</u>        | <u>528,259</u>        |
| <b>Cash and cash equivalents at the end of the reporting period</b>       |       | <u><u>632,608</u></u> | <u><u>610,483</u></u> |

The notes form part of these financial statements

**Warrington District Citizens Advice  
Bureau**

**Notes to the Cash Flow Statement  
for the Year Ended 31 March 2024**

**1. RECONCILIATION OF NET INCOME TO NET CASH FLOW FROM OPERATING ACTIVITIES**

|                                                                                           | 31.3.24<br>£  | 31.3.23<br>£  |
|-------------------------------------------------------------------------------------------|---------------|---------------|
| <b>Net income for the reporting period (as per the Statement of Financial Activities)</b> | 31,984        | 12,939        |
| <b>Adjustments for:</b>                                                                   |               |               |
| Depreciation charges                                                                      | 2,864         | 3,526         |
| Interest received                                                                         | (2,616)       | (465)         |
| (Increase)/decrease in debtors                                                            | (22,260)      | 23,217        |
| Increase in creditors                                                                     | 9,537         | 43,491        |
| <b>Net cash provided by operations</b>                                                    | <u>19,509</u> | <u>82,708</u> |

**2. ANALYSIS OF CHANGES IN NET FUNDS**

|                          | At 1.4.23<br>£ | Cash flow<br>£ | At 31.3.24<br>£ |
|--------------------------|----------------|----------------|-----------------|
| <b>Net cash</b>          |                |                |                 |
| Cash at bank and in hand | 610,483        | 22,125         | 632,608         |
|                          | <u>610,483</u> | <u>22,125</u>  | <u>632,608</u>  |
| <b>Total</b>             | <u>610,483</u> | <u>22,125</u>  | <u>632,608</u>  |

The notes form part of these financial statements

**Warrington District Citizens Advice  
Bureau**

**Notes to the Financial Statements  
for the Year Ended 31 March 2024**

**1. ACCOUNTING POLICIES**

**Basis of preparing the financial statements**

The financial statements of the charitable company, which is a public benefit entity under FRS 102, 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)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

The financial statements are prepared in sterling, which is the functional currency of the company. Monetary amounts in these financial statements are rounded to the nearest £.

**Income**

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Donations, are recognised when the Charity has been notified in writing of both the amount and settlement date. In the event that a donation is subject to conditions that require a level of performance before the charity is entitled to the funds, the income is deferred and not recognised until either those conditions are fully met, or the fulfilment of those conditions is wholly within the control of the charity and it is probable that those conditions will be fulfilled in the reporting period.

Income from government and other grants, whether 'capital' grants or 'revenue' grants, is recognised when the charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received and the amount can be measured reliably and is not deferred.

For legacies, entitlement is taken as the earlier of the date on which either: the charity is aware that probate has been granted, the estate has been finalised and notification has been made by the executor(s) to the Trust that a distribution will be made, or when a distribution is received from the estate. Receipt of a legacy, in whole or in part, is only considered probable when the amount can be measured reliably and the charity has been notified of the executor's intention to make a distribution. Where legacies have been notified to the charity, or the charity is aware of the granting of probate, and the criteria for income recognition have not been met, then the legacy is treated as a contingent asset and disclosed if material.

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

**Expenditure**

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, 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 accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

- Expenditure on charitable activities includes the costs incurred by the charity to enable it to fulfil its core operations.

- Other expenditure represents those items not falling into any other heading.

**Notes to the Financial Statements - continued  
for the Year Ended 31 March 2024**

**1. ACCOUNTING POLICIES - continued**

**Expenditure**

Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

**Tangible fixed assets**

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

|                       |               |
|-----------------------|---------------|
| Fixtures and fittings | - 25% on cost |
| Computer equipment    | - 33% on cost |

**Taxation**

The charity is exempt from corporation tax on its charitable activities.

**Fund accounting**

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

**Pension costs and other post-retirement benefits**

The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

**Financial instruments**

The company has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the company's statement of financial position when the company becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the net asset and settle the liability simultaneously.

**Basic financial assets**

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised costs using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

**Other financial assets**

Other financial assets, including investments in equity instruments which are not subsidiaries, associates or joint ventures, are initially measured at fair value, which is normally the transaction price. Such assets are subsequently carried at fair value and the changes in fair value are recognised in profit or loss, except that investments in equity instruments that are not publically traded and whose fair values cannot be measured reliably are measured at cost less impairment.

**Warrington District Citizens Advice  
Bureau**

**Notes to the Financial Statements - continued  
for the Year Ended 31 March 2024**

**1. ACCOUNTING POLICIES - continued**

**Financial instruments**

**Impairment of financial assets**

Financial assets, other than those held at fair value through profit or loss, are assessed for indicators of impairment at each reporting end date.

Financial assets are impaired where there is objective evidence that, as a result of one or more events that occurred after the initial recognition of the financial asset, the estimated future cash flows have been affected. If an asset is impaired, the impairment loss is the difference between the carrying amount and the present value of the estimated cash flows discounted at the asset's original effective interest rate. The impairment loss is recognised in profit or loss.

**Derecognition of financial assets**

Financial assets are derecognised only when the contractual rights to the cash flows from the asset expire or are settled, or when the company transfers the financial asset and substantially all the risks and rewards of ownership to another entity, or if some significant risks and rewards of ownership are retained but control of the asset has transferred to another party that is able to sell the asset in its entirety to an unrelated third party.

**Employee benefits**

The costs of the short-term employee benefits are recognised as a liability and an expense, unless those costs are required to be recognised as part of the costs of stock or fixed assets. The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received. Termination benefits are recognised immediately as an expense when the company is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

**2. DONATIONS AND LEGACIES**

|                      | 31.3.24   | 31.3.23    |
|----------------------|-----------|------------|
|                      | £         | £          |
| Individual donations | 80        | 826        |
|                      | <u>80</u> | <u>826</u> |

**3. OTHER TRADING ACTIVITIES**

|                          | 31.3.24        | 31.3.23       |
|--------------------------|----------------|---------------|
|                          | £              | £             |
| Other trading activities | 173,300        | 33,047        |
|                          | <u>173,300</u> | <u>33,047</u> |

**4. INVESTMENT INCOME**

|                          | 31.3.24      | 31.3.23    |
|--------------------------|--------------|------------|
|                          | £            | £          |
| Deposit account interest | 2,616        | 465        |
|                          | <u>2,616</u> | <u>465</u> |

**Warrington District Citizens Advice  
Bureau**

**Notes to the Financial Statements - continued  
for the Year Ended 31 March 2024**

**5. INCOME FROM CHARITABLE ACTIVITIES**

|        |                 | 31.3.24        | 31.3.23        |
|--------|-----------------|----------------|----------------|
|        | Activity        | £              | £              |
| Grants | Bureau services | 627,265        | 682,563        |
|        |                 | <u>627,265</u> | <u>682,563</u> |

Grants received, included in the above, are as follows:

|                   |  | 31.3.24        | 31.3.23        |
|-------------------|--|----------------|----------------|
|                   |  | £              | £              |
| Government grants |  | 627,265        | 682,563        |
|                   |  | <u>627,265</u> | <u>682,563</u> |

**6. CHARITABLE ACTIVITIES COSTS**

|                 | Direct<br>Costs<br>£ | Support<br>costs (see<br>note 7)<br>£ | Totals<br>£    |
|-----------------|----------------------|---------------------------------------|----------------|
| Bureau services | 767,229              | 4,048                                 | 771,277        |
|                 | <u>767,229</u>       | <u>4,048</u>                          | <u>771,277</u> |

**7. SUPPORT COSTS**

|                 | Governance<br>costs<br>£ |
|-----------------|--------------------------|
| Bureau services | 4,048                    |
|                 | <u>4,048</u>             |

**8. NET INCOME/(EXPENDITURE)**

Net income/(expenditure) is stated after charging/(crediting):

|                             | 31.3.24      | 31.3.23      |
|-----------------------------|--------------|--------------|
|                             | £            | £            |
| Depreciation - owned assets | 2,864        | 3,526        |
| Independent examination fee | 2,646        | 2,523        |
|                             | <u>2,864</u> | <u>2,523</u> |

**9. TRUSTEES' REMUNERATION AND BENEFITS**

There were no trustees' remuneration or other benefits for the year ended 31 March 2024 nor for the year ended 31 March 2023.

**Trustees' expenses**

There were no trustees' expenses paid for the year ended 31 March 2024 nor for the year ended 31 March 2023.

**Warrington District Citizens Advice  
Bureau**

**Notes to the Financial Statements - continued  
for the Year Ended 31 March 2024**

**10. STAFF COSTS**

|                       | 31.3.24        | 31.3.23        |
|-----------------------|----------------|----------------|
|                       | £              | £              |
| Wages and salaries    | 559,165        | 508,905        |
| Social security costs | 15,568         | 32,623         |
| Other pension costs   | 42,307         | 18,057         |
|                       | <u>617,040</u> | <u>559,585</u> |

The average monthly number of employees during the year was as follows:

|          | 31.3.24   | 31.3.23   |
|----------|-----------|-----------|
|          | 28        | 28        |
| Advisers | <u>28</u> | <u>28</u> |

No employees received emoluments in excess of £60,000.

**11. TANGIBLE FIXED ASSETS**

|                                   | Fixtures<br>and<br>fittings<br>£ | Computer<br>equipment<br>£ | Totals<br>£   |
|-----------------------------------|----------------------------------|----------------------------|---------------|
| <b>COST</b>                       |                                  |                            |               |
| At 1 April 2023 and 31 March 2024 | 24,484                           | 9,750                      | 34,234        |
| <b>DEPRECIATION</b>               |                                  |                            |               |
| At 1 April 2023                   | 24,484                           | 6,570                      | 31,054        |
| Charge for year                   | -                                | 2,864                      | 2,864         |
| At 31 March 2024                  | <u>24,484</u>                    | <u>9,434</u>               | <u>33,918</u> |
| <b>NET BOOK VALUE</b>             |                                  |                            |               |
| At 31 March 2024                  | -                                | 316                        | 316           |
| At 31 March 2023                  | <u>-</u>                         | <u>3,180</u>               | <u>3,180</u>  |

**12. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

|                                | 31.3.24       | 31.3.23      |
|--------------------------------|---------------|--------------|
|                                | £             | £            |
| Trade debtors                  | 680           | -            |
| Prepayments and accrued income | 25,808        | 4,228        |
|                                | <u>26,488</u> | <u>4,228</u> |

**Warrington District Citizens Advice  
Bureau**

**Notes to the Financial Statements - continued  
for the Year Ended 31 March 2024**

**13. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

|                                 | 31.3.24        | 31.3.23        |
|---------------------------------|----------------|----------------|
|                                 | £              | £              |
| Social security and other taxes | 10,442         | 9,360          |
| Other creditors                 | 5,029          | 9,387          |
| Accruals and deferred income    | 184,198        | 171,385        |
|                                 | <u>199,669</u> | <u>190,132</u> |

Deferred income comprises sales invoices raised in advance of the year to which it relates.

|                                                             | 31.03.24       |
|-------------------------------------------------------------|----------------|
|                                                             | £              |
| Balance as at 1st April 2023                                | 162,831        |
| Amount released to income earned from charitable activities | (162,831)      |
| Amount deferred in year                                     | 177,611        |
| Balance as at 31st March 2024                               | <u>177,611</u> |

**14. LEASING AGREEMENTS**

Minimum lease payments under non-cancellable operating leases fall due as follows:

|                 | 31.3.24  | 31.3.23       |
|-----------------|----------|---------------|
|                 | £        | £             |
| Within one year | <u>-</u> | <u>68,112</u> |

**Warrington District Citizens Advice  
Bureau**

**Notes to the Financial Statements - continued  
for the Year Ended 31 March 2024**

**15. MOVEMENT IN FUNDS**

|                           | At 1.4.23<br>£ | Net<br>movement<br>in funds<br>£ | Transfers<br>between<br>funds<br>£ | At<br>31.3.24<br>£ |
|---------------------------|----------------|----------------------------------|------------------------------------|--------------------|
| <b>Unrestricted funds</b> |                |                                  |                                    |                    |
| General fund              | 414,259        | (41,048)                         | (4,050)                            | 369,161            |
| WBC-Talking Points        | -              | 35,000                           | -                                  | 35,000             |
| Health -UR                |                |                                  |                                    |                    |
|                           | -              | 34,025                           | -                                  | 34,025             |
|                           | <u>414,259</u> | <u>27,977</u>                    | <u>(4,050)</u>                     | <u>438,186</u>     |
| <b>Restricted funds</b>   |                |                                  |                                    |                    |
| GMMAP Debt Advice         | -              | 6,046                            | -                                  | 6,046              |
| MacMillan Project         | -              | (4,050)                          | 4,050                              | -                  |
| Cost of Living Advice     | 13,500         | 2,011                            | -                                  | 15,511             |
|                           | <u>13,500</u>  | <u>4,007</u>                     | <u>4,050</u>                       | <u>21,557</u>      |
| <b>TOTAL FUNDS</b>        | <u>427,759</u> | <u>31,984</u>                    | <u>-</u>                           | <u>459,743</u>     |

Net movement in funds, included in the above are as follows:

|                           | Incoming<br>resources<br>£ | Resources<br>expended<br>£ | Movement<br>in funds<br>£ |
|---------------------------|----------------------------|----------------------------|---------------------------|
| <b>Unrestricted funds</b> |                            |                            |                           |
| General fund              | 507,325                    | (548,373)                  | (41,048)                  |
| WBC-Talking Points        | 35,000                     | -                          | 35,000                    |
| Health -UR                |                            |                            |                           |
|                           | 54,251                     | (20,226)                   | 34,025                    |
|                           | <u>596,576</u>             | <u>(568,599)</u>           | <u>27,977</u>             |
| <b>Restricted funds</b>   |                            |                            |                           |
| GMMAP Debt Advice         | 100,228                    | (94,182)                   | 6,046                     |
| MacMillan Project         | 63,389                     | (67,439)                   | (4,050)                   |
| Cost of Living Advice     | 43,068                     | (41,057)                   | 2,011                     |
|                           | <u>206,685</u>             | <u>(202,678)</u>           | <u>4,007</u>              |
| <b>TOTAL FUNDS</b>        | <u>803,261</u>             | <u>(771,277)</u>           | <u>31,984</u>             |

**Warrington District Citizens Advice  
Bureau**

**Notes to the Financial Statements - continued  
for the Year Ended 31 March 2024**

**15. MOVEMENT IN FUNDS - continued**

**Comparatives for movement in funds**

|                           | At 1.4.22<br>£ | Net<br>movement<br>in funds<br>£ | Transfers<br>between<br>funds<br>£ | At<br>31.3.23<br>£ |
|---------------------------|----------------|----------------------------------|------------------------------------|--------------------|
| <b>Unrestricted funds</b> |                |                                  |                                    |                    |
| General fund              | 414,820        | 11,124                           | (11,685)                           | 414,259            |
| <b>Restricted funds</b>   |                |                                  |                                    |                    |
| GMMAP Debt Advice         | -              | (11,362)                         | 11,362                             | -                  |
| MacMillan Project         | -              | (256)                            | 256                                | -                  |
| Mental Health Outreach    | -              | (67)                             | 67                                 | -                  |
| Cost of Living Advice     | -              | 13,500                           | -                                  | 13,500             |
|                           | -              | 1,815                            | 11,685                             | 13,500             |
| <b>TOTAL FUNDS</b>        | <b>414,820</b> | <b>12,939</b>                    | <b>-</b>                           | <b>427,759</b>     |

Comparative net movement in funds, included in the above are as follows:

|                           | Incoming<br>resources<br>£ | Resources<br>expended<br>£ | Movement<br>in funds<br>£ |
|---------------------------|----------------------------|----------------------------|---------------------------|
| <b>Unrestricted funds</b> |                            |                            |                           |
| General fund              | 518,663                    | (507,539)                  | 11,124                    |
| <b>Restricted funds</b>   |                            |                            |                           |
| GMMAP Debt Advice         | 92,970                     | (104,332)                  | (11,362)                  |
| MacMillan Project         | 62,268                     | (62,524)                   | (256)                     |
| Mental Health Outreach    | 28,000                     | (28,067)                   | (67)                      |
| Cost of Living Advice     | 15,000                     | (1,500)                    | 13,500                    |
|                           | 198,238                    | (196,423)                  | 1,815                     |
| <b>TOTAL FUNDS</b>        | <b>716,901</b>             | <b>(703,962)</b>           | <b>12,939</b>             |

**Transfers between funds**

A number of the funds suffered overspends, these overspends were met by the use of general funds.

**Warrington District Citizens Advice  
Bureau**

**Notes to the Financial Statements - continued  
for the Year Ended 31 March 2024**

**16. EMPLOYEE BENEFIT OBLIGATIONS**

The charity operates a defined contribution scheme. The assets of which are held separately from the assets of the charity in an independently administered fund. The pension cost charge represents contributions payable by the charity to the fund and amounted to £42,307 (2023: £18,057).

**17. RELATED PARTY DISCLOSURES**

M Sidebottom, trustee, maintains the charity's IT systems. He charged the charity £7,365.

**18. RESTRICTED FUNDS**

GMMAP Debt Advice. Citizens Advice Warrington is part of the Greater Merseyside Money Advice Partnership funded by the Money Advice Service. We provide specialist independent debt advice services to residents of Warrington. The service is regulated by the Financial Conduct Authority .

The MacMillan fund enables benefits advice to cancer patients. It is funded by MacMillan via the local Clinical Commissioning Group.

UCH2C is Universal Help to Claim project funded nationally by the DWP. The project assists vulnerable adults and those needing further assistance to claim Universal Credit. The money comes through sub contract with Citizens Advice national body.

Mental Health Outreach - this was a one year project to visit patients in Hollins Park.

Cost of living - these monies were received to give advice to users due to the cost of living crisis and its impact on the people of Warrington.

**19. REMUNERATION OF KEY MANAGEMENT PERSONNEL**

The charity considers its key management personnel to comprise its trustees and manager. The total employment benefits including employer pension contributions and employers national insurance of the key management personnel were £54,944 (2023: £50,636). No employee had employee benefits in excess of £60,000.

**Warrington District Citizens Advice  
Bureau**

**Detailed Statement of Financial Activities  
for the Year Ended 31 March 2024**

|                                                  | 31.3.24<br>£ | 31.3.23<br>£ |
|--------------------------------------------------|--------------|--------------|
| <b>INCOME AND ENDOWMENTS</b>                     |              |              |
| <b>Donations and legacies</b>                    |              |              |
| Individual donations                             | 80           | 826          |
| <b>Other trading activities</b>                  |              |              |
| Other trading activities                         | 173,300      | 33,047       |
| <b>Investment income</b>                         |              |              |
| Deposit account interest                         | 2,616        | 465          |
| <b>Charitable activities</b>                     |              |              |
| Grants                                           | 627,265      | 682,563      |
| <b>Total incoming resources</b>                  | 803,261      | 716,901      |
| <b>EXPENDITURE</b>                               |              |              |
| <b>Charitable activities</b>                     |              |              |
| Wages                                            | 559,165      | 508,905      |
| Social security                                  | 15,568       | 32,623       |
| Pensions                                         | 42,307       | 18,057       |
| Rent and rates                                   | 86,228       | 85,959       |
| Insurance                                        | 969          | 160          |
| Telephone                                        | 8,157        | 7,489        |
| Printing, postage, stationery and advertising    | 7,813        | 8,103        |
| General expenses and project costs               | 13,531       | 13,942       |
| Training and conference costs                    | 1,468        | 1,539        |
| Repairs and maintenance                          | 1,848        | 2,112        |
| Travelling                                       | 7,132        | 1,558        |
| Canteen and provisions                           | 3,474        | 1,822        |
| Volunteer expenses                               | 1,985        | 3,608        |
| Information systems, host fees and subscriptions | 14,720       | 9,159        |
| Computer equipment                               | 2,864        | 3,526        |
|                                                  | 767,229      | 698,562      |
| <b>Support costs</b>                             |              |              |
| <b>Governance costs</b>                          |              |              |
| Accountancy and financial support                | 776          | 2,576        |
| Independent Examiner's fee                       | 2,646        | 2,523        |
| General expenses                                 | 626          | 301          |
|                                                  | 4,048        | 5,400        |

This page does not form part of the statutory financial statements

**Warrington District Citizens Advice  
Bureau**

**Detailed Statement of Financial Activities  
for the Year Ended 31 March 2024**

|                          | 31.3.24<br>£  | 31.3.23<br>£  |
|--------------------------|---------------|---------------|
| Total resources expended | 771,277       | 703,962       |
| <b>Net income</b>        | <b>31,984</b> | <b>12,939</b> |

This page does not form part of the statutory financial statements



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# Accounts

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**REGISTERED COMPANY NUMBER: 04416167 (England and Wales)**  
**REGISTERED CHARITY NUMBER: 1145798**

**Report of the Trustees and**  
**Unaudited Financial Statements for the Year Ended 31 March 2023**  
**for**  
**Warrington District Citizens Advice**  
**Bureau**



**Warrington District Citizens Advice  
Bureau**

**Contents of the Financial Statements  
for the Year Ended 31 March 2023**

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**Warrington District Citizens Advice  
Bureau (Registered number: 04416167)**

**Report of the Trustees  
for the Year Ended 31 March 2023**

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 March 2023. The trustees have adopted the provisions of 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).

**OBJECTIVES AND ACTIVITIES**

**Objectives and aims**

Warrington District CAB is a local charity with full membership of Citizens Advice, our national body. The service offers free, confidential and impartial advice on a wide range of issues for the residents of Warrington and the surrounding area. The charity provides social welfare information, advice and casework catering to the public. We also strive to have a responsible influence on social policies at a local, regional and national level.

**Significant activities**

Our Chief Officer is an active member of the Warrington Health and Well Being Board, Warrington Adults Safeguarding Board and the Central Neighbourhood Renewal Board. He Chairs the local Suicide Prevention Group and is an active member of the local VCFS Leadership Hub.

We currently operate from the Gateway, a large Community Resource Centre, based in the centre of town. In addition, we run a number of outreach projects designed to reach the most vulnerable members of our community. Many partner organisations can refer clients into our service. In addition to face-to-face services clients can also access advice and support by telephone, letter or e-mail. Advice and self help materials are also available via [www.citizensadvice.org.uk](http://www.citizensadvice.org.uk). We are grateful to our partners and funders who work closely with us in planning to meet the needs of our community.

**Public benefit**

The trustees have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing our aim and objectives and in planning our future activities. In particular, the trustees consider how planned activities will contribute to the aims and objectives they have set.

**Volunteers**

We currently have in excess of 50 volunteers fulfilling all roles from, admin, reception, triage, advice, specialist casework and of course Governance. We could not run the service effectively without them. They add huge social value to the work that we do and the Charity is eternally grateful for their hard work and commitment



**Warrington District Citizens Advice  
Bureau (Registered number: 04416167)**

**Report of the Trustees  
for the Year Ended 31 March 2023**

**ACHIEVEMENT AND PERFORMANCE**

**Charitable activities**

Together with our strategic partners, Warrington Borough Council, NHS Cheshire and Merseyside Integrated Care Partnership and GMMAP we have been able to ensure that our services are available and accessible to all residents. We have however continued to concentrate our resources to help those most in need and the most vulnerable residents of our most deprived wards. Our services are delivered from over 20 venues in the Town, including GP surgeries and C Early Help Centres. Post covid we are seeing a significant rise in clients presenting 1 person. By the end of March 2023 unique clients exceeded 10,000, a significant increase from last year. In terms of social value and impact, the confirmed financial gains for our clients during the year exceeded £6 million. In addition we achieved significant savings to the public purse, and improvements to the health and well-being of our clients.

The Courts and Tribunals Service continue to hear appeals by telephone, video link. Appeals may also be dealt with by paper submission only. Our benefit teams continue to achieve very high success rates

Equality of access to our services is vitally important to us. We seek to serve as many people as possible without compromising the quality of our advice. We do however seek to ensure that our services are provided to the most vulnerable individuals and communities in the town. A wide range of partner agencies enjoy direct referral pathways for the clients they support. Recruitment and training of volunteers is vital to our continued success. Staff have access to continuous professional development.

Our membership of Citizens Advice demands high quality standards. During the year, we were audited across nine domains, Governance, Strategic Business Planning, Risk Management, Financial Management, People Management, Operational Performance Management, Partnership Work, Research and Campaigns and Equality Leadership. We were assessed as green in all areas.

During the year, we have been busy campaigning and conducting social policy work, particularly around welfare reforms, universal credit, housing and homelessness. Our local Health and Wellbeing Board has prioritised the social determinants of ill health. Together with partners, we will continue to alleviate poverty in all its forms, and to reduce health inequalities for residents in our more disadvantaged communities.

We work actively with statutory and voluntary partners via strategic boards and relevant thematic groups such as the Mental Health Partnership Board and the Housing and Homelessness Partnership. Citizens Advice is a key partner and provider of services in the town.

**FINANCIAL REVIEW**

**Financial position**

The charity made a surplus of £12,939 compared to £57,937 in 2022. Income down £20,000 but there has been an increase in grants received in the year which relate to 23/24 so have been deferred. Costs as a whole are up £20,000 due to the higher running costs.

**Principal funding sources**

Funds are mainly obtained by applying to local and central government bodies for funding.

**Investment policy and objectives**

The charity does not have an investment policy. Funds, when available, are held in interest bearing bank accounts to maximise returns.

**Reserves policy**

The policy of the trustees is to hold, where possible, three months typical running costs within unrestricted reserves. Based on this year's figures our reserves policy is to hold £300,000 being 6 months running costs. At present total free reserves stand at £411,079. We have rolling policy of IT updates planned which will require funding.

**Going concern**

We have a range of significant funders including Warrington Borough Council. The renewal of our core contract together with the achieved reduction in running costs has placed us once again in a stable position. The Service has been operating in Warrington since 1939.



**Warrington District Citizens Advice  
Bureau (Registered number: 04416167)**

**Report of the Trustees  
for the Year Ended 31 March 2023**

**FUTURE PLANS**

The Charity intends to continue to increase the diversity of our funding streams in order for us to develop more Outreach services for the residents of Warrington & the surrounding area.

We will also continue to provide our core services.

**STRUCTURE, GOVERNANCE AND MANAGEMENT**

**Governing document**

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

**Organisational structure**

The charity is governed by a board of directors, which consists of trustees, co-opted members and staff and volunteer representatives. The members of the board hold office until the next AGM following the date of their election or appointment. However, being eligible, they may offer themselves for re-election or re-appointment. On appointment, trustees/directors are offered training to enable them to carry out their duties. They are also made aware of information and publications available from the Charity Commission.

**Induction and training of new trustees**

Trustees are recruited for their commitment, experience, skill and knowledge they can bring to the organisation. The organisation has a defined process for recruitment, induction and training of members of the Board of Trustees which is led by the needs of the organisation.

New trustees are supported by experienced trustees and Chief Officer.

**Risk management**

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

**REFERENCE AND ADMINISTRATIVE DETAILS**

**Registered Company number**

04416167 (England and Wales)

**Registered Charity number**

1145798

**Registered office**

The Gateway  
89 Sankey Street  
Warrington  
Cheshire  
WA1 1SR

**Trustees**

Cllr K J Buckley Retired Teacher - Chair  
Cllr I G Marks Councillor  
M D Sidebottom Retired  
Ms M E Smith Retired  
R Timmis Retired  
C.E. Dixon Retired  
Mrs D A Callan Retired - Treasurer



**Warrington District Citizens Advice  
Bureau (Registered number: 04416167)**

**Report of the Trustees  
for the Year Ended 31 March 2023**

**REFERENCE AND ADMINISTRATIVE DETAILS**

**Independent Examiner**

Lee Warburton BA FCA  
Voisey & Co LLP  
Chartered Accountants  
8 Winmarleigh Street  
Warrington  
Cheshire  
WA1 1JW

**Advisers**

**Bank**

Lloyds Bank  
Horsemarket Street  
Warrington  
WA1 1TP

**Company Secretary & Chief Officer**

S P Cullen

**STATEMENT OF TRUSTEES' RESPONSIBILITIES**

The trustees (who are also the directors of Warrington District Citizens Advice Bureau for the purposes of company law) are responsible for preparing the Report of the Trustees 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 which 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 those financial statements, the trustees are required to

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charity SORP;
- make judgements and 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 business.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and to 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 has been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

Approved by order of the board of trustees on 14 December 2023 and signed on its behalf by:



Mrs D A Callan - Trustee



**Independent Examiner's Report to the Trustees of  
Warrington District Citizens Advice  
Bureau (Registered number: 04416167)**

**Independent examiner's report to the trustees of Warrington 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.

**Responsibilities and basis of report**

As the charity's trustees of the Company (and also 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 your charity's accounts as 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 your charity's gross income exceeded £250,000 your examiner must be a member of a listed body. I can confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants in England and Wales, which is one of the listed bodies.

I have completed my examination. I confirm that no 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.



Lee Warburton BA FCA

Voisey & Co LLP  
Chartered Accountants  
8 Winmarleigh Street  
Warrington  
Cheshire  
WA1 1JW

14 December 2023



**Warrington District Citizens Advice  
Bureau**

**Statement of Financial Activities  
for the Year Ended 31 March 2023**

|                                    | Notes | Unrestricted<br>fund<br>£ | Restricted<br>funds<br>£ | 31.3.23<br>Total<br>funds<br>£ | 31.3.22<br>Total<br>funds<br>£ |
|------------------------------------|-------|---------------------------|--------------------------|--------------------------------|--------------------------------|
| <b>INCOME AND ENDOWMENTS FROM</b>  |       |                           |                          |                                |                                |
| Donations and legacies             | 2     | 826                       | -                        | 826                            | 456                            |
| <b>Charitable activities</b>       | 5     |                           |                          |                                |                                |
| Bureau services                    |       | 484,325                   | 198,238                  | 682,563                        | 714,028                        |
| Other trading activities           | 3     | 33,047                    | -                        | 33,047                         | 22,712                         |
| Investment income                  | 4     | 465                       | -                        | 465                            | 25                             |
| <b>Total</b>                       |       | <u>518,663</u>            | <u>198,238</u>           | <u>716,901</u>                 | <u>737,221</u>                 |
| <b>EXPENDITURE ON</b>              |       |                           |                          |                                |                                |
| <b>Charitable activities</b>       | 6     |                           |                          |                                |                                |
| Bureau services                    |       | <u>507,539</u>            | <u>196,423</u>           | <u>703,962</u>                 | <u>679,284</u>                 |
| <b>NET INCOME</b>                  |       | 11,124                    | 1,815                    | 12,939                         | 57,937                         |
| <b>Transfers between funds</b>     | 15    | <u>(11,685)</u>           | <u>11,685</u>            | <u>-</u>                       | <u>-</u>                       |
| <b>Net movement in funds</b>       |       | (561)                     | 13,500                   | 12,939                         | 57,937                         |
| <b>RECONCILIATION OF FUNDS</b>     |       |                           |                          |                                |                                |
| Total funds brought forward        |       | 414,820                   | -                        | 414,820                        | 356,883                        |
| <b>TOTAL FUNDS CARRIED FORWARD</b> |       | <u>414,259</u>            | <u>13,500</u>            | <u>427,759</u>                 | <u>414,820</u>                 |

The notes form part of these financial statements



**Warrington District Citizens Advice  
Bureau (Registered number: 04416167)**

**Balance Sheet  
31 March 2023**

|                                                  | Notes | Unrestricted<br>fund<br>£ | Restricted<br>funds<br>£ | 31.3.23<br>Total<br>funds<br>£ | 31.3.22<br>Total<br>funds<br>£ |
|--------------------------------------------------|-------|---------------------------|--------------------------|--------------------------------|--------------------------------|
| <b>FIXED ASSETS</b>                              |       |                           |                          |                                |                                |
| Tangible assets                                  | 11    | 3,180                     | -                        | 3,180                          | 5,757                          |
| <b>CURRENT ASSETS</b>                            |       |                           |                          |                                |                                |
| Debtors                                          | 12    | 4,228                     | -                        | 4,228                          | 27,444                         |
| Cash at bank and in hand                         |       | 596,983                   | 13,500                   | 610,483                        | 528,259                        |
|                                                  |       | <u>601,211</u>            | <u>13,500</u>            | <u>614,711</u>                 | <u>555,703</u>                 |
| <b>CREDITORS</b>                                 |       |                           |                          |                                |                                |
| Amounts falling due within one year              | 13    | (190,132)                 | -                        | (190,132)                      | (146,640)                      |
| <b>NET CURRENT ASSETS</b>                        |       | <u>411,079</u>            | <u>13,500</u>            | <u>424,579</u>                 | <u>409,063</u>                 |
| <b>TOTAL ASSETS LESS CURRENT<br/>LIABILITIES</b> |       | <u>414,259</u>            | <u>13,500</u>            | <u>427,759</u>                 | <u>414,820</u>                 |
| <b>NET ASSETS</b>                                |       | <u>414,259</u>            | <u>13,500</u>            | <u>427,759</u>                 | <u>414,820</u>                 |
| <b>FUNDS</b>                                     | 15    |                           |                          |                                |                                |
| Unrestricted funds                               |       |                           |                          | 414,259                        | 414,820                        |
| Restricted funds                                 |       |                           |                          | 13,500                         | -                              |
| <b>TOTAL FUNDS</b>                               |       |                           |                          | <u>427,759</u>                 | <u>414,820</u>                 |

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2023.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2023 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

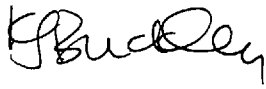


**Warrington District Citizens Advice  
Bureau (Registered number: 04416167)**

**Balance Sheet - continued  
31 March 2023**

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

The financial statements were approved by the Board of Trustees and authorised for issue on 14 December 2023 and were signed on its behalf by:



K J Buckley - Trustee



D A Callan - Trustee



**Warrington District Citizens Advice  
Bureau**

**Cash Flow Statement  
for the Year Ended 31 March 2023**

|                                                                           | Notes | 31.3.23<br>£          | 31.3.22<br>£          |
|---------------------------------------------------------------------------|-------|-----------------------|-----------------------|
| <b>Cash flows from operating activities</b>                               |       |                       |                       |
| Cash generated from operations                                            | 1     | 82,708                | 64,878                |
| Net cash provided by operating activities                                 |       | <u>82,708</u>         | <u>64,878</u>         |
| <b>Cash flows from investing activities</b>                               |       |                       |                       |
| Purchase of tangible fixed assets                                         |       | (949)                 | (6,762)               |
| Interest received                                                         |       | 465                   | 25                    |
| Net cash used in investing activities                                     |       | <u>(484)</u>          | <u>(6,737)</u>        |
| <b>Change in cash and cash equivalents in the reporting period</b>        |       | <u>82,224</u>         | <u>58,141</u>         |
| <b>Cash and cash equivalents at the beginning of the reporting period</b> |       | <u>528,259</u>        | <u>470,118</u>        |
| <b>Cash and cash equivalents at the end of the reporting period</b>       |       | <u><u>610,483</u></u> | <u><u>528,259</u></u> |

The notes form part of these financial statements



**Warrington District Citizens Advice  
Bureau**

**Notes to the Cash Flow Statement  
for the Year Ended 31 March 2023**

|                                                                                           |               |               |
|-------------------------------------------------------------------------------------------|---------------|---------------|
| <b>1. RECONCILIATION OF NET INCOME TO NET CASH FLOW FROM OPERATING ACTIVITIES</b>         |               |               |
|                                                                                           | 31.3.23       | 31.3.22       |
|                                                                                           | £             | £             |
| <b>Net income for the reporting period (as per the Statement of Financial Activities)</b> | 12,939        | 57,937        |
| <b>Adjustments for:</b>                                                                   |               |               |
| Depreciation charges                                                                      | 3,526         | 1,004         |
| Interest received                                                                         | (465)         | (25)          |
| Decrease in debtors                                                                       | 23,217        | 39,719        |
| Increase/(decrease) in creditors                                                          | 43,491        | (33,757)      |
|                                                                                           | <u>82,708</u> | <u>64,878</u> |
| <b>Net cash provided by operations</b>                                                    | <u>82,708</u> | <u>64,878</u> |

**2. ANALYSIS OF CHANGES IN NET FUNDS**

|                          |                |               |                |
|--------------------------|----------------|---------------|----------------|
|                          | At 1.4.22      | Cash flow     | At 31.3.23     |
|                          | £              | £             | £              |
| <b>Net cash</b>          |                |               |                |
| Cash at bank and in hand | 528,259        | 82,224        | 610,483        |
|                          | <u>528,259</u> | <u>82,224</u> | <u>610,483</u> |
| <b>Total</b>             | <u>528,259</u> | <u>82,224</u> | <u>610,483</u> |

The notes form part of these financial statements



**Warrington District Citizens Advice  
Bureau**

**Notes to the Financial Statements  
for the Year Ended 31 March 2023**

**1. ACCOUNTING POLICIES**

**Basis of preparing the financial statements**

The financial statements of the charitable company, which is a public benefit entity under FRS 102, 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)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

The financial statements are prepared in sterling, which is the functional currency of the company. Monetary amounts in these financial statements are rounded to the nearest £.

**Income**

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Donations, are recognised when the Charity has been notified in writing of both the amount and settlement date. In the event that a donation is subject to conditions that require a level of performance before the charity is entitled to the funds, the income is deferred and not recognised until either those conditions are fully met, or the fulfilment of those conditions is wholly within the control of the charity and it is probable that those conditions will be fulfilled in the reporting period.

Income from government and other grants, whether 'capital' grants or 'revenue' grants, is recognised when the charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received and the amount can be measured reliably and is not deferred.

For legacies, entitlement is taken as the earlier of the date on which either: the charity is aware that probate has been granted, the estate has been finalised and notification has been made by the executor(s) to the Trust that a distribution will be made, or when a distribution is received from the estate. Receipt of a legacy, in whole or in part, is only considered probable when the amount can be measured reliably and the charity has been notified of the executor's intention to make a distribution. Where legacies have been notified to the charity, or the charity is aware of the granting of probate, and the criteria for income recognition have not been met, then the legacy is treated as a contingent asset and disclosed if material.

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

**Expenditure**

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, 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 accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

- Expenditure on charitable activities includes the costs incurred by the charity to enable it to fulfil its core operations.

- Other expenditure represents those items not falling into any other heading.

Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.



**Warrington District Citizens Advice  
Bureau**

**Notes to the Financial Statements - continued  
for the Year Ended 31 March 2023**

**1. ACCOUNTING POLICIES - continued**

**Tangible fixed assets**

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

|                       |               |
|-----------------------|---------------|
| Fixtures and fittings | - 25% on cost |
| Computer equipment    | - 33% on cost |

**Taxation**

The charity is exempt from corporation tax on its charitable activities.

**Fund accounting**

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

**Pension costs and other post-retirement benefits**

The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

**Financial instruments**

The company has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the company's statement of financial position when the company becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the net asset and settle the liability simultaneously.

**Basic financial assets**

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised costs using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

**Other financial assets**

Other financial assets, including investments in equity instruments which are not subsidiaries, associates or joint ventures, are initially measured at fair value, which is normally the transaction price. Such assets are subsequently carried at fair value and the changes in fair value are recognised in profit or loss, except that investments in equity instruments that are not publically traded and whose fair values cannot be measured reliably are measured at cost less impairment.

**Impairment of financial assets**

Financial assets, other than those held at fair value through profit or loss, are assessed for indicators of impairment at each reporting end date.

Financial assets are impaired where there is objective evidence that, as a result of one or more events that occurred after the initial recognition of the financial asset, the estimated future cash flows have been affected. If an asset is impaired, the impairment loss is the difference between the carrying amount and the present value of the estimated cash flows discounted at the asset's original effective interest rate. The impairment loss is recognised in profit or loss.



**Warrington District Citizens Advice  
Bureau**

**Notes to the Financial Statements - continued  
for the Year Ended 31 March 2023**

**1. ACCOUNTING POLICIES - continued**

**Financial instruments**

**Derecognition of financial assets**

Financial assets are derecognised only when the contractual rights to the cash flows from the asset expire or are settled, or when the company transfers the financial asset and substantially all the risks and rewards of ownership to another entity, or if some significant risks and rewards of ownership are retained but control of the asset has transferred to another party that is able to sell the asset in its entirety to an unrelated third party.

**Employee benefits**

The costs of the short-term employee benefits are recognised as a liability and an expense, unless those costs are required to be recognised as part of the costs of stock or fixed assets. The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received. Termination benefits are recognised immediately as an expense when the company is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

**2. DONATIONS AND LEGACIES**

|                      | 31.3.23    | 31.3.22    |
|----------------------|------------|------------|
|                      | £          | £          |
| Individual donations | 826        | 456        |
|                      | <u>826</u> | <u>456</u> |

**3. OTHER TRADING ACTIVITIES**

|                          | 31.3.23       | 31.3.22       |
|--------------------------|---------------|---------------|
|                          | £             | £             |
| Other trading activities | 33,047        | 22,712        |
|                          | <u>33,047</u> | <u>22,712</u> |

**4. INVESTMENT INCOME**

|                          | 31.3.23    | 31.3.22   |
|--------------------------|------------|-----------|
|                          | £          | £         |
| Deposit account interest | 465        | 25        |
|                          | <u>465</u> | <u>25</u> |

**5. INCOME FROM CHARITABLE ACTIVITIES**

|        | 31.3.23        | 31.3.22        |
|--------|----------------|----------------|
|        | £              | £              |
| Grants | 682,563        | 714,028        |
|        | <u>682,563</u> | <u>714,028</u> |

Grants received, included in the above, are as follows:

|                   | 31.3.23        | 31.3.22        |
|-------------------|----------------|----------------|
|                   | £              | £              |
| Government grants | 682,563        | 714,028        |
|                   | <u>682,563</u> | <u>714,028</u> |



**Warrington District Citizens Advice  
Bureau**

**Notes to the Financial Statements - continued  
for the Year Ended 31 March 2023**

**6. CHARITABLE ACTIVITIES COSTS**

|                 | Direct<br>Costs<br>£ | Support<br>costs (see<br>note 7)<br>£ | Totals<br>£    |
|-----------------|----------------------|---------------------------------------|----------------|
| Bureau services | 698,562              | 5,400                                 | 703,962        |
|                 | <u>698,562</u>       | <u>5,400</u>                          | <u>703,962</u> |

**7. SUPPORT COSTS**

|                 | Governance<br>costs<br>£ |
|-----------------|--------------------------|
| Bureau services | 5,400                    |
|                 | <u>5,400</u>             |

**8. NET INCOME/(EXPENDITURE)**

Net income/(expenditure) is stated after charging/(crediting):

|                             | 31.3.23<br>£ | 31.3.22<br>£ |
|-----------------------------|--------------|--------------|
| Depreciation - owned assets | 3,526        | 1,005        |
| Independent examination fee | 2,523        | 2,375        |
|                             | <u>6,049</u> | <u>3,380</u> |

**9. TRUSTEES' REMUNERATION AND BENEFITS**

There were no trustees' remuneration or other benefits for the year ended 31 March 2023 nor for the year ended 31 March 2022.

**Trustees' expenses**

There were no trustees' expenses paid for the year ended 31 March 2023 nor for the year ended 31 March 2022.

**10. STAFF COSTS**

|                       | 31.3.23<br>£   | 31.3.22<br>£   |
|-----------------------|----------------|----------------|
| Wages and salaries    | 508,905        | 498,467        |
| Social security costs | 32,623         | 29,495         |
| Other pension costs   | 18,057         | 16,700         |
|                       | <u>559,585</u> | <u>544,662</u> |

The average monthly number of employees during the year was as follows:

|          | 31.3.23   | 31.3.22   |
|----------|-----------|-----------|
| Advisers | 28        | 30        |
|          | <u>28</u> | <u>30</u> |

No employees received emoluments in excess of £60,000.



**Warrington District Citizens Advice  
Bureau**

**Notes to the Financial Statements - continued  
for the Year Ended 31 March 2023**

**11. TANGIBLE FIXED ASSETS**

|                       | Fixtures<br>and<br>fittings<br>£ | Computer<br>equipment<br>£ | Totals<br>£ |
|-----------------------|----------------------------------|----------------------------|-------------|
| <b>COST</b>           |                                  |                            |             |
| At 1 April 2022       | 24,484                           | 8,801                      | 33,285      |
| Additions             | -                                | 949                        | 949         |
|                       | <hr/>                            | <hr/>                      | <hr/>       |
| At 31 March 2023      | 24,484                           | 9,750                      | 34,234      |
|                       | <hr/>                            | <hr/>                      | <hr/>       |
| <b>DEPRECIATION</b>   |                                  |                            |             |
| At 1 April 2022       | 24,484                           | 3,044                      | 27,528      |
| Charge for year       | -                                | 3,526                      | 3,526       |
|                       | <hr/>                            | <hr/>                      | <hr/>       |
| At 31 March 2023      | 24,484                           | 6,570                      | 31,054      |
|                       | <hr/>                            | <hr/>                      | <hr/>       |
| <b>NET BOOK VALUE</b> |                                  |                            |             |
| At 31 March 2023      | -                                | 3,180                      | 3,180       |
|                       | <hr/>                            | <hr/>                      | <hr/>       |
| At 31 March 2022      | -                                | 5,757                      | 5,757       |
|                       | <hr/>                            | <hr/>                      | <hr/>       |

**12. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

|                                | 31.3.23<br>£ | 31.3.22<br>£ |
|--------------------------------|--------------|--------------|
| Trade debtors                  | -            | 4,000        |
| Prepayments and accrued income | 4,228        | 23,444       |
|                                | <hr/>        | <hr/>        |
|                                | 4,228        | 27,444       |
|                                | <hr/>        | <hr/>        |

**13. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

|                                 | 31.3.23<br>£ | 31.3.22<br>£ |
|---------------------------------|--------------|--------------|
| Social security and other taxes | 9,360        | 14,072       |
| Other creditors                 | 9,387        | 4,810        |
| Accruals and deferred income    | 171,385      | 127,758      |
|                                 | <hr/>        | <hr/>        |
|                                 | 190,132      | 146,640      |
|                                 | <hr/>        | <hr/>        |

Deferred income comprises sales invoices raised in advance of the year to which it relates.

|                                                             |               |
|-------------------------------------------------------------|---------------|
|                                                             | 31.03.23<br>£ |
| Balance as at 1st April 2022                                | 114,231       |
| Amount released to income earned from charitable activities | (114,231)     |
| Amount deferred in year                                     | 162,831       |
|                                                             | <hr/>         |
| Balance as at 31st March 2023                               | 162,831       |
|                                                             | <hr/>         |



**Warrington District Citizens Advice  
Bureau**

**Notes to the Financial Statements - continued  
for the Year Ended 31 March 2023**

**14. LEASING AGREEMENTS**

Minimum lease payments under non-cancellable operating leases fall due as follows:

|                 | 31.3.23<br>£  | 31.3.22<br>£  |
|-----------------|---------------|---------------|
| Within one year | <u>68,112</u> | <u>34,124</u> |

**15. MOVEMENT IN FUNDS**

|                           | At 1.4.22<br>£ | Net<br>movement<br>in funds<br>£ | Transfers<br>between<br>funds<br>£ | At<br>31.3.23<br>£ |
|---------------------------|----------------|----------------------------------|------------------------------------|--------------------|
| <b>Unrestricted funds</b> |                |                                  |                                    |                    |
| General fund              | 414,820        | 11,124                           | (11,685)                           | 414,259            |
| <b>Restricted funds</b>   |                |                                  |                                    |                    |
| GMMAP Debt Advice         | -              | (11,362)                         | 11,362                             | -                  |
| MacMillan Project         | -              | (256)                            | 256                                | -                  |
| Mental Health Outreach    | -              | (67)                             | 67                                 | -                  |
| Cost of Living Advice     | -              | 13,500                           | -                                  | 13,500             |
|                           | <u>-</u>       | <u>1,815</u>                     | <u>11,685</u>                      | <u>13,500</u>      |
| <b>TOTAL FUNDS</b>        | <u>414,820</u> | <u>12,939</u>                    | <u>-</u>                           | <u>427,759</u>     |

Net movement in funds, included in the above are as follows:

|                           | Incoming<br>resources<br>£ | Resources<br>expended<br>£ | Movement<br>in funds<br>£ |
|---------------------------|----------------------------|----------------------------|---------------------------|
| <b>Unrestricted funds</b> |                            |                            |                           |
| General fund              | 518,663                    | (507,539)                  | 11,124                    |
| <b>Restricted funds</b>   |                            |                            |                           |
| GMMAP Debt Advice         | 92,970                     | (104,332)                  | (11,362)                  |
| MacMillan Project         | 62,268                     | (62,524)                   | (256)                     |
| Mental Health Outreach    | 28,000                     | (28,067)                   | (67)                      |
| Cost of Living Advice     | 15,000                     | (1,500)                    | 13,500                    |
|                           | <u>198,238</u>             | <u>(196,423)</u>           | <u>1,815</u>              |
| <b>TOTAL FUNDS</b>        | <u>716,901</u>             | <u>(703,962)</u>           | <u>12,939</u>             |



**Warrington District Citizens Advice  
Bureau**

**Notes to the Financial Statements - continued  
for the Year Ended 31 March 2023**

**15. MOVEMENT IN FUNDS - continued**

**Comparatives for movement in funds**

|                           | At 1.4.21<br>£ | Net<br>movement<br>in funds<br>£ | Transfers<br>between<br>funds<br>£ | At<br>31.3.22<br>£ |
|---------------------------|----------------|----------------------------------|------------------------------------|--------------------|
| <b>Unrestricted funds</b> |                |                                  |                                    |                    |
| General fund              | 356,883        | 63,302                           | (5,365)                            | 414,820            |
| <b>Restricted funds</b>   |                |                                  |                                    |                    |
| GMMAP Debt Advice         | -              | (4,122)                          | 4,122                              | -                  |
| MacMillan Project         | -              | (707)                            | 707                                | -                  |
| UC H2C                    | -              | (536)                            | 536                                | -                  |
|                           | -              | (5,365)                          | 5,365                              | -                  |
| <b>TOTAL FUNDS</b>        | <u>356,883</u> | <u>57,937</u>                    | <u>-</u>                           | <u>414,820</u>     |

Comparative net movement in funds, included in the above are as follows:

|                           | Incoming<br>resources<br>£ | Resources<br>expended<br>£ | Movement<br>in funds<br>£ |
|---------------------------|----------------------------|----------------------------|---------------------------|
| <b>Unrestricted funds</b> |                            |                            |                           |
| General fund              | 495,718                    | (432,416)                  | 63,302                    |
| <b>Restricted funds</b>   |                            |                            |                           |
| GMMAP Debt Advice         | 137,024                    | (141,146)                  | (4,122)                   |
| MacMillan Project         | 62,268                     | (62,975)                   | (707)                     |
| UC H2C                    | 42,211                     | (42,747)                   | (536)                     |
|                           | 241,503                    | (246,868)                  | (5,365)                   |
| <b>TOTAL FUNDS</b>        | <u>737,221</u>             | <u>(679,284)</u>           | <u>57,937</u>             |

**Transfers between funds**

A number of the funds suffered overspends, these overspends were met by the use of general funds.

**16. EMPLOYEE BENEFIT OBLIGATIONS**

The charity operates a defined contribution scheme. The assets of which are held separately from the assets of the charity in an independently administered fund. The pension cost charge represents contributions payable by the charity to the fund and amounted to £18,057 (2022: £16,700).



**Warrington District Citizens Advice  
Bureau**

**Notes to the Financial Statements - continued  
for the Year Ended 31 March 2023**

**17. RELATED PARTY DISCLOSURES**

M Sidebottom, trustee, maintains the charity's IT systems. He charged the charity £7,841.

**18. RESTRICTED FUNDS**

GMMAP Debt Advice. Citizens Advice Warrington is part of the Greater Merseyside Money Advice Partnership funded by the Money Advice Service. We provide specialist independent debt advice services to residents of Warrington. The service is regulated by the Financial Conduct Authority .

The MacMillan fund enables benefits advice to cancer patients. It is funded by MacMillan via the local Clinical Commissioning Group.

UCH2C is Universal Help to Claim project funded nationally by the DWP. The project assists vulnerable adults and those needing further assistance to claim Universal Credit. The money comes through sub contract with Citizens Advice national body.

Mental Health Outreach - this was a one year project to visit patients in Hollins Park.

Cost of living - these monies were received to give advice to users due to the cost of living crisis and its impact on the people of Warrington.

**19. REMUNERATION OF KEY MANAGEMENT PERSONNEL**

The charity considers its key management personnel to comprise its trustees and manager. The total employment benefits including employer pension contributions and employers national insurance of the key management personnel were £50,636 (2022 £49,899). No employee had employee benefits in excess of £60,000.



**Warrington District Citizens Advice  
Bureau**

**Detailed Statement of Financial Activities  
for the Year Ended 31 March 2023**

|                                                  | 31.3.23<br>£ | 31.3.22<br>£ |
|--------------------------------------------------|--------------|--------------|
| <b>INCOME AND ENDOWMENTS</b>                     |              |              |
| <b>Donations and legacies</b>                    |              |              |
| Individual donations                             | 826          | 456          |
| <b>Other trading activities</b>                  |              |              |
| Other trading activities                         | 33,047       | 22,712       |
| <b>Investment income</b>                         |              |              |
| Deposit account interest                         | 465          | 25           |
| <b>Charitable activities</b>                     |              |              |
| Grants                                           | 682,563      | 714,028      |
| <b>Total incoming resources</b>                  | 716,901      | 737,221      |
| <b>EXPENDITURE</b>                               |              |              |
| <b>Charitable activities</b>                     |              |              |
| Wages                                            | 508,905      | 498,467      |
| Social security                                  | 32,623       | 29,495       |
| Pensions                                         | 18,057       | 16,700       |
| Rent and rates                                   | 85,959       | 85,514       |
| Insurance                                        | 160          | 914          |
| Telephone                                        | 7,489        | 6,742        |
| Printing, postage, stationery and advertising    | 8,103        | 7,104        |
| General expenses and project costs               | 13,942       | 12,474       |
| Training and conference costs                    | 1,539        | 1,407        |
| Repairs and maintenance                          | 2,112        | 109          |
| Travelling                                       | 1,558        | 1,037        |
| Canteen and provisions                           | 1,822        | 1,173        |
| Volunteer expenses                               | 3,608        | 4,542        |
| Information systems, host fees and subscriptions | 9,159        | 7,247        |
| Computer equipment                               | 3,526        | 1,004        |
|                                                  | 698,562      | 673,929      |
| <b>Support costs</b>                             |              |              |
| <b>Governance costs</b>                          |              |              |
| Accountancy and financial support                | 2,576        | 1,950        |
| Independent Examiner's fee                       | 2,523        | 2,375        |
| Legal fees                                       | -            | 666          |
| General expenses                                 | 301          | 364          |
|                                                  | 5,400        | 5,355        |
| <b>Total resources expended</b>                  | 703,962      | 679,284      |
| <b>Net income</b>                                | 12,939       | 57,937       |

This page does not form part of the statutory financial statements



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# Accounts

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**REGISTERED COMPANY NUMBER: 04416167 (England and Wales)**  
**REGISTERED CHARITY NUMBER: 1145798**

**Report of the Trustees and**  
**Unaudited Financial Statements for the Year Ended 31 March 2022**  
**for**  
**Warrington District Citizens Advice**  
**Bureau**

**Warrington District Citizens Advice  
Bureau**

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for the Year Ended 31 March 2022**

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**Warrington District Citizens Advice  
Bureau (Registered number: 04416167)**

**Report of the Trustees  
for the Year Ended 31 March 2022**

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 March 2022. The trustees have adopted the provisions of 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).

**OBJECTIVES AND ACTIVITIES**

**Objectives and aims**

Warrington District CAB is a local charity with full membership of Citizens Advice, our national body. The service offers free, confidential and impartial advice on a wide range of issues for the residents of Warrington and the surrounding area. The charity provides social welfare information, advice and casework catering to the public. We also strive to have a responsible influence on social policies at a local, regional and national level.

**Significant activities**

Our Chief Officer is an active member of the Warrington Health and Well Being Board, the Adults Safeguarding Board and the new Central Neighbourhood Renewal Board. He also chairs the Local Third Sector Network Hub and the local Suicide Prevention Group. We currently operate from the Gateway, a large Community Resource Centre, based in the centre of town. In addition, we run a number of outreach projects designed to reach the most vulnerable members of our community. Clients can also access our services by telephone, letter or e-mail. We are also piloting web-chats for our new universal credit help to claim service. Advice is also available via our partnership website [www.warrington-advice.co.uk](http://www.warrington-advice.co.uk), which attracted over 5000 hits this year. We are grateful to our partners and funders who work closely with us in planning to meet the needs of our community.

**Public benefit**

The trustees have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing our aim and objectives and in planning our future activities. In particular, the trustees consider how planned activities will contribute to the aims and objectives they have set.

**Volunteers**

We currently have in excess of 60 volunteers fulfilling all roles from, admin, reception, triage, advice, specialist casework and of course Governance. We could not run the service effectively without them. They add huge social value to the work that we do and the Charity is eternally grateful for their hard work and commitment

**Warrington District Citizens Advice  
Bureau (Registered number: 04416167)**

**Report of the Trustees  
for the Year Ended 31 March 2022**

**ACHIEVEMENT AND PERFORMANCE**

**Charitable activities**

Together with our strategic partners, Warrington Borough Council, Warrington Clinical Commissioning Group and GMMAP we have been able to ensure that our services are available and accessible to all residents. We have however continued to concentrate our resources to help those most in need and the most vulnerable residents of our most deprived wards. Our services are delivered from over 20 venues in the Town, including GP surgeries and Childrens/ Early Help Centres. Post covid we are seeing a significant rise in clients presenting 1 person. By the end of March 2022 unique clients exceeded 9600, a significant increase from last year. In terms of social value and impact, the confirmed financial gains for our clients during the year exceeded £5 million. In addition we achieved significant savings to the public purse, and improvements to the health and well-being of our clients.

The Courts and Tribunals Service continue to hear appeals by telephone, video link. Appeals may also be dealt with by paper submission only. Our benefit teams continue to achieve very high success rates

Equality of access to our services is vitally important to us. We seek to serve as many people as possible without compromising the quality of our advice. We do however seek to ensure that our services are provided to the most vulnerable individuals and communities in the town. A wide range of partner agencies enjoy direct referral pathways for the clients they support. Recruitment and training of volunteers is vital to our continued success. Staff have access to continuous professional development.

Our membership of Citizens Advice demands high quality standards. During the year, we were audited across nine domains, Governance, Strategic Business Planning, Risk Management, Financial Management, People Management, Operational Performance Management, Partnership Work, Research and Campaigns and Equality Leadership. We were again rated as good or excellent in all domains.

During the year, we have been busy campaigning and conducting social policy work, particularly around welfare reforms, universal credit, housing and homelessness. Our local Health and Wellbeing Board has prioritised the social determinants of ill health. Together with partners, we will continue to alleviate poverty in all its forms, and to reduce health inequalities for residents in our more disadvantaged communities.

We work actively with statutory and voluntary partners via strategic boards and relevant thematic groups such as the Mental Health Partnership Board and the Housing and Homelessness Partnership. Citizens Advice is a key partner and provider of services in the town.

The new financial year sees the end of our Universal Credit Help to Claim contract which is moving to regional telephone provision. We will continue to provide much needed face to face help whenever possible. We are pleased that our GMMAP money Advice project is continuing. In the coming year we will be working with local partners to attract other sources of funding and watch with interest as the new regional Integrated Care Boards develop.

**FINANCIAL REVIEW**

**Financial position**

The charity made a surplus of £57,937 compared to £117,967 in 2021. Part of this is due to staff vacancies. Income was at similar levels to the prior year.

**Principal funding sources**

Funds are mainly obtained by applying to local and central government bodies for funding.

**Investment policy and objectives**

The charity does not have an investment policy. Funds, when available, are held in interest bearing bank accounts to maximise returns.

**Warrington District Citizens Advice  
Bureau (Registered number: 04416167)**

**Report of the Trustees  
for the Year Ended 31 March 2022**

**FINANCIAL REVIEW**

**Reserves policy**

The policy of the trustees is to hold, where possible, three months typical running costs within unrestricted reserves. Based on this year's figures our reserves policy is to hold £300,000 being 6 months running costs. At present total free reserves stand at £409,063. We have rolling policy of IT updates planned which will require funding.

**Going concern**

We have a range of significant funders including Warrington Borough Council. The renewal of our core contract together with the achieved reduction in running costs has placed us once again in a stable position. The Service has been operating in Warrington since 1939.

The Trustees are continually reviewing the operations of the charity and its ability to deliver its objects during the Covid 19 pandemic. The Trustees have followed Government Guidance and are seeking financial assistance where appropriate and making cost savings where possible. In the opinion of the Trustees significant financial pressure will be placed on the Charity as a result of the Covid 19 pandemic but the Trustees believe they have the structure and resources to ensure the Charity remains a going concern.

**STRUCTURE, GOVERNANCE AND MANAGEMENT**

**Governing document**

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

**Organisational structure**

The charity is governed by a board of directors, which consists of trustees, co-opted members and staff and volunteer representatives. The members of the board hold office until the next AGM following the date of their election or appointment. However, being eligible, they may offer themselves for re-election or re-appointment. On appointment, trustees/directors are offered training to enable them to carry out their duties. They are also made aware of information and publications available from the Charity Commission.

**Induction and training of new trustees**

Trustees are recruited for their commitment, experience, skill and knowledge they can bring to the organisation. The organisation has a defined process for recruitment, induction and training of members of the Board of Trustees which is led by the needs of the organisation.

New trustees are supported by experienced trustees and Chief Officer.

**Risk management**

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

**REFERENCE AND ADMINISTRATIVE DETAILS**

**Registered Company number**

04416167 (England and Wales)

**Registered Charity number**

1145798

**Warrington District Citizens Advice  
Bureau (Registered number: 04416167)**

**Report of the Trustees  
for the Year Ended 31 March 2022**

**Registered office**

The Gateway  
89 Sankey Street  
Warrington  
Cheshire  
WA1 1SR

**Trustees**

Cllr K J Buckley Retired Teacher - Chair  
Cllr I G Marks Councillor  
M D Sidebottom Retired  
Ms M E Smith Retired  
R Timmis Retired  
C.E. Dixon Retired  
Mrs D A Callan Retired - Treasurer

**Independent Examiner**

Lee Warburton BA FCA  
Institute of Chartered Accountants of England & Wales  
Voisey & Co LLP  
Chartered Accountants  
8 Winmarleigh Street  
Warrington  
Cheshire  
WA1 1JW

**Advisers**

**Bank**

Lloyds Bank  
Horsemarket Street  
Warrington  
WA1 1TP

**Company Secretary & Chief Officer**

S P Cullen

**STATEMENT OF TRUSTEES' RESPONSIBILITIES**

The trustees (who are also the directors of Warrington District Citizens Advice Bureau for the purposes of company law) are responsible for preparing the Report of the Trustees 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 which 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 those financial statements, the trustees are required to

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charity SORP;
- make judgements and 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 business.

**Warrington District Citizens Advice  
Bureau (Registered number: 04416167)**

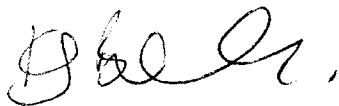
**Report of the Trustees  
for the Year Ended 31 March 2022**

**STATEMENT OF TRUSTEES' RESPONSIBILITIES - continued**

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and to 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 has been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

Approved by order of the board of trustees on 19 December 2022 and signed on its behalf by:

A handwritten signature in black ink, appearing to read 'K J Buckley', followed by a comma.

Cllr K J Buckley - Trustee

**Independent Examiner's Report to the Trustees of  
Warrington District Citizens Advice  
Bureau (Registered number: 04416167)**

**Independent examiner's report to the trustees of Warrington 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.

**Responsibilities and basis of report**

As the charity's trustees of the Company (and also 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 your charity's accounts as 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 your charity's gross income exceeded £250,000 your examiner must be a member of a listed body. I can confirm that I am qualified to undertake the examination because I am a registered member of Institute of Chartered Accountants of England & Wales 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.



Lee Warburton BA FCA  
Institute of Chartered Accountants of England & Wales  
Voisey & Co LLP  
Chartered Accountants  
8 Winmarleigh Street  
Warrington  
Cheshire  
WA1 1JW

19 December 2022

**Warrington District Citizens Advice  
Bureau**

**Statement of Financial Activities  
for the Year Ended 31 March 2022**

|                                    | Notes | Unrestricted<br>fund<br>£       | Restricted<br>funds<br>£       | 31.3.22<br>Total<br>funds<br>£ | 31.3.21<br>Total<br>funds<br>£ |
|------------------------------------|-------|---------------------------------|--------------------------------|--------------------------------|--------------------------------|
| <b>INCOME AND ENDOWMENTS FROM</b>  |       |                                 |                                |                                |                                |
| Donations and legacies             | 2     | 456                             | -                              | 456                            | 695                            |
| <b>Charitable activities</b>       |       |                                 |                                |                                |                                |
| Bureau services                    |       | 472,525                         | 241,503                        | 714,028                        | 758,384                        |
| Other trading activities           | 3     | 22,712                          | -                              | 22,712                         | 14,161                         |
| Investment income                  | 4     | 25                              | -                              | 25                             | 54                             |
| <b>Total</b>                       |       | <u>495,718</u>                  | <u>241,503</u>                 | <u>737,221</u>                 | <u>773,294</u>                 |
| <b>EXPENDITURE ON</b>              |       |                                 |                                |                                |                                |
| <b>Charitable activities</b>       | 6     |                                 |                                |                                |                                |
| Bureau services                    |       | <u>432,416</u>                  | <u>246,868</u>                 | <u>679,284</u>                 | <u>655,327</u>                 |
| <b>NET INCOME/(EXPENDITURE)</b>    |       |                                 |                                |                                |                                |
| Transfers between funds            | 15    | <u>63,302</u><br><u>(5,365)</u> | <u>(5,365)</u><br><u>5,365</u> | <u>57,937</u><br><u>-</u>      | <u>117,967</u><br><u>-</u>     |
| <b>Net movement in funds</b>       |       | <u>57,937</u>                   | <u>-</u>                       | <u>57,937</u>                  | <u>117,967</u>                 |
| <b>RECONCILIATION OF FUNDS</b>     |       |                                 |                                |                                |                                |
| Total funds brought forward        |       | <u>356,883</u>                  | <u>-</u>                       | <u>356,883</u>                 | <u>238,916</u>                 |
| <b>TOTAL FUNDS CARRIED FORWARD</b> |       | <u><u>414,820</u></u>           | <u><u>-</u></u>                | <u><u>414,820</u></u>          | <u><u>356,883</u></u>          |

The notes form part of these financial statements

**Warrington District Citizens Advice  
Bureau (Registered number: 04416167)**

**Balance Sheet  
31 March 2022**

|                                              | Notes | Unrestricted<br>fund<br>£ | Restricted<br>funds<br>£ | 31.3.22<br>Total<br>funds<br>£ | 31.3.21<br>Total<br>funds<br>£ |
|----------------------------------------------|-------|---------------------------|--------------------------|--------------------------------|--------------------------------|
| <b>FIXED ASSETS</b>                          |       |                           |                          |                                |                                |
| Tangible assets                              | 11    | 5,757                     | -                        | 5,757                          | -                              |
| <b>CURRENT ASSETS</b>                        |       |                           |                          |                                |                                |
| Debtors                                      | 12    | 27,444                    | -                        | 27,444                         | 67,163                         |
| Cash at bank and in hand                     |       | 528,259                   | -                        | 528,259                        | 470,118                        |
|                                              |       | <u>555,703</u>            | <u>-</u>                 | <u>555,703</u>                 | <u>537,281</u>                 |
| <b>CREDITORS</b>                             |       |                           |                          |                                |                                |
| Amounts falling due within one year          | 13    | (146,640)                 | -                        | (146,640)                      | (180,398)                      |
| <b>NET CURRENT ASSETS</b>                    |       | <u>409,063</u>            | <u>-</u>                 | <u>409,063</u>                 | <u>356,883</u>                 |
| <b>TOTAL ASSETS LESS CURRENT LIABILITIES</b> |       | <u>414,820</u>            | <u>-</u>                 | <u>414,820</u>                 | <u>356,883</u>                 |
| <b>NET ASSETS</b>                            |       | <u>414,820</u>            | <u>-</u>                 | <u>414,820</u>                 | <u>356,883</u>                 |
| <b>FUNDS</b>                                 | 15    |                           |                          |                                |                                |
| Unrestricted funds                           |       |                           |                          | 414,820                        | 356,883                        |
| <b>TOTAL FUNDS</b>                           |       |                           |                          | <u>414,820</u>                 | <u>356,883</u>                 |

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2022.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2022 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

The notes form part of these financial statements

**Warrington District Citizens Advice  
Bureau (Registered number: 04416167)**

**Balance Sheet - continued  
31 March 2022**

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

The financial statements were approved by the Board of Trustees and authorised for issue on 19 December 2022 and were signed on its behalf by:



K J Buckley - Trustee



M D Sidebottom - Trustee

The notes form part of these financial statements

**Warrington District Citizens Advice  
Bureau**

**Cash Flow Statement  
for the Year Ended 31 March 2022**

|                                                                           | Notes | 31.3.22<br>£          | 31.3.21<br>£          |
|---------------------------------------------------------------------------|-------|-----------------------|-----------------------|
| <b>Cash flows from operating activities</b>                               |       |                       |                       |
| Cash generated from operations                                            | 1     | 64,878                | 256,684               |
| Net cash provided by operating activities                                 |       | <u>64,878</u>         | <u>256,684</u>        |
| <b>Cash flows from investing activities</b>                               |       |                       |                       |
| Purchase of tangible fixed assets                                         |       | (6,762)               | -                     |
| Interest received                                                         |       | 25                    | 54                    |
| Net cash (used in)/provided by investing activities                       |       | <u>(6,737)</u>        | <u>54</u>             |
| <b>Change in cash and cash equivalents in the reporting period</b>        |       | <u>58,141</u>         | <u>256,738</u>        |
| <b>Cash and cash equivalents at the beginning of the reporting period</b> |       | <u>470,118</u>        | <u>213,380</u>        |
| <b>Cash and cash equivalents at the end of the reporting period</b>       |       | <u><u>528,259</u></u> | <u><u>470,118</u></u> |

The notes form part of these financial statements

**Warrington District Citizens Advice  
Bureau**

**Notes to the Cash Flow Statement  
for the Year Ended 31 March 2022**

**1. RECONCILIATION OF NET INCOME TO NET CASH FLOW FROM OPERATING ACTIVITIES**

|                                                                                           | 31.3.22<br>£  | 31.3.21<br>£   |
|-------------------------------------------------------------------------------------------|---------------|----------------|
| <b>Net income for the reporting period (as per the Statement of Financial Activities)</b> | 57,937        | 117,967        |
| <b>Adjustments for:</b>                                                                   |               |                |
| Depreciation charges                                                                      | 1,004         | -              |
| Interest received                                                                         | (25)          | (54)           |
| Decrease/(increase) in debtors                                                            | 39,719        | (22,786)       |
| (Decrease)/increase in creditors                                                          | (33,757)      | 161,557        |
| <b>Net cash provided by operations</b>                                                    | <u>64,878</u> | <u>256,684</u> |

**2. ANALYSIS OF CHANGES IN NET FUNDS**

|                          | At 1.4.21<br>£ | Cash flow<br>£ | At 31.3.22<br>£ |
|--------------------------|----------------|----------------|-----------------|
| <b>Net cash</b>          |                |                |                 |
| Cash at bank and in hand | 470,118        | 58,141         | 528,259         |
|                          | <u>470,118</u> | <u>58,141</u>  | <u>528,259</u>  |
| <b>Total</b>             | <u>470,118</u> | <u>58,141</u>  | <u>528,259</u>  |

The notes form part of these financial statements

**Warrington District Citizens Advice  
Bureau**

**Notes to the Financial Statements  
for the Year Ended 31 March 2022**

**1. ACCOUNTING POLICIES**

**Basis of preparing the financial statements**

The financial statements of the charitable company, which is a public benefit entity under FRS 102, 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)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

The financial statements are prepared in sterling, which is the functional currency of the company. Monetary amounts in these financial statements are rounded to the nearest £.

**Income**

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Donations, are recognised when the Charity has been notified in writing of both the amount and settlement date. In the event that a donation is subject to conditions that require a level of performance before the charity is entitled to the funds, the income is deferred and not recognised until either those conditions are fully met, or the fulfilment of those conditions is wholly within the control of the charity and it is probable that those conditions will be fulfilled in the reporting period.

Income from government and other grants, whether 'capital' grants or 'revenue' grants, is recognised when the charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received and the amount can be measured reliably and is not deferred.

For legacies, entitlement is taken as the earlier of the date on which either: the charity is aware that probate has been granted, the estate has been finalised and notification has been made by the executor(s) to the Trust that a distribution will be made, or when a distribution is received from the estate. Receipt of a legacy, in whole or in part, is only considered probable when the amount can be measured reliably and the charity has been notified of the executor's intention to make a distribution. Where legacies have been notified to the charity, or the charity is aware of the granting of probate, and the criteria for income recognition have not been met, then the legacy is treated as a contingent asset and disclosed if material.

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

**Expenditure**

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, 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 accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

- Expenditure on charitable activities includes the costs incurred by the charity to enable it to fulfil its core operations.

**Warrington District Citizens Advice  
Bureau**

**Notes to the Financial Statements - continued  
for the Year Ended 31 March 2022**

**1. ACCOUNTING POLICIES - continued**

**Expenditure**

- Other expenditure represents those items not falling into any other heading.

Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

**Tangible fixed assets**

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

|                       |               |
|-----------------------|---------------|
| Fixtures and fittings | - 25% on cost |
| Computer equipment    | - 33% on cost |

**Taxation**

The charity is exempt from corporation tax on its charitable activities.

**Fund accounting**

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

**Pension costs and other post-retirement benefits**

The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

**Financial instruments**

The company has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the company's statement of financial position when the company becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the net asset and settle the liability simultaneously.

**Basic financial assets**

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised costs using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

**Other financial assets**

Other financial assets, including investments in equity instruments which are not subsidiaries, associates or joint ventures, are initially measured at fair value, which is normally the transaction price. Such assets are subsequently carried at fair value and the changes in fair value are recognised in profit or loss, except that investments in equity instruments that are not publically traded and whose fair values cannot be measured reliably are measured at cost less impairment.

**Warrington District Citizens Advice  
Bureau**

**Notes to the Financial Statements - continued  
for the Year Ended 31 March 2022**

**1. ACCOUNTING POLICIES - continued**

**Financial instruments**

**Impairment of financial assets**

Financial assets, other than those held at fair value through profit or loss, are assessed for indicators of impairment at each reporting end date.

Financial assets are impaired where there is objective evidence that, as a result of one or more events that occurred after the initial recognition of the financial asset, the estimated future cash flows have been affected. If an asset is impaired, the impairment loss is the difference between the carrying amount and the present value of the estimated cash flows discounted at the asset's original effective interest rate. The impairment loss is recognised in profit or loss.

**Derecognition of financial assets**

Financial assets are derecognised only when the contractual rights to the cash flows from the asset expire or are settled, or when the company transfers the financial asset and substantially all the risks and rewards of ownership to another entity, or if some significant risks and rewards of ownership are retained but control of the asset has transferred to another party that is able to sell the asset in its entirety to an unrelated third party.

**Employee benefits**

The costs of the short-term employee benefits are recognised as a liability and an expense, unless those costs are required to be recognised as part of the costs of stock or fixed assets. The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received. Termination benefits are recognised immediately as an expense when the company is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

**2. DONATIONS AND LEGACIES**

|                      | 31.3.22    | 31.3.21    |
|----------------------|------------|------------|
|                      | £          | £          |
| Individual donations | 456        | 695        |
|                      | <u>456</u> | <u>695</u> |

**3. OTHER TRADING ACTIVITIES**

|                          | 31.3.22       | 31.3.21       |
|--------------------------|---------------|---------------|
|                          | £             | £             |
| Other trading activities | 22,712        | 14,161        |
|                          | <u>22,712</u> | <u>14,161</u> |

**Warrington District Citizens Advice  
Bureau**

**Notes to the Financial Statements - continued  
for the Year Ended 31 March 2022**

**4. INVESTMENT INCOME**

|                          | 31.3.22   | 31.3.21   |
|--------------------------|-----------|-----------|
|                          | £         | £         |
| Deposit account interest | 25        | 54        |
|                          | <u>25</u> | <u>54</u> |

**5. INCOME FROM CHARITABLE ACTIVITIES**

|        | 31.3.22        | 31.3.21        |
|--------|----------------|----------------|
|        | £              | £              |
| Grants | 714,028        | 758,384        |
|        | <u>714,028</u> | <u>758,384</u> |

Grants received, included in the above, are as follows:

|                   | 31.3.22        | 31.3.21        |
|-------------------|----------------|----------------|
|                   | £              | £              |
| Government grants | 714,028        | 758,384        |
|                   | <u>714,028</u> | <u>758,384</u> |

**6. CHARITABLE ACTIVITIES COSTS**

|                 | Direct<br>Costs<br>£ | Support<br>costs (see<br>note 7)<br>£ | Totals<br>£    |
|-----------------|----------------------|---------------------------------------|----------------|
| Bureau services | 673,929              | 5,355                                 | 679,284        |
|                 | <u>673,929</u>       | <u>5,355</u>                          | <u>679,284</u> |

**7. SUPPORT COSTS**

|                 | Governance<br>costs<br>£ |
|-----------------|--------------------------|
| Bureau services | 5,355                    |
|                 | <u>5,355</u>             |

**8. NET INCOME/(EXPENDITURE)**

Net income/(expenditure) is stated after charging/(crediting):

|                             | 31.3.22      | 31.3.21      |
|-----------------------------|--------------|--------------|
|                             | £            | £            |
| Depreciation - owned assets | 1,005        | -            |
| Independent examination fee | 2,375        | 2,500        |
|                             | <u>2,375</u> | <u>2,500</u> |

**Warrington District Citizens Advice  
Bureau**

**Notes to the Financial Statements - continued  
for the Year Ended 31 March 2022**

**9. TRUSTEES' REMUNERATION AND BENEFITS**

There were no trustees' remuneration or other benefits for the year ended 31 March 2022 nor for the year ended 31 March 2021.

**Trustees' expenses**

There were no trustees' expenses paid for the year ended 31 March 2022 nor for the year ended 31 March 2021.

**10. STAFF COSTS**

|                       | 31.3.22        | 31.3.21        |
|-----------------------|----------------|----------------|
|                       | £              | £              |
| Wages and salaries    | 498,467        | 483,208        |
| Social security costs | 29,495         | 27,440         |
| Other pension costs   | 16,700         | 15,064         |
|                       | <u>544,662</u> | <u>525,712</u> |

The average monthly number of employees during the year was as follows:

|          | 31.3.22   | 31.3.21   |
|----------|-----------|-----------|
| Advisers | <u>30</u> | <u>30</u> |

No employees received emoluments in excess of £60,000.

**11. TANGIBLE FIXED ASSETS**

|                        | Fixtures<br>and<br>fittings<br>£ | Computer<br>equipment<br>£ | Totals<br>£   |
|------------------------|----------------------------------|----------------------------|---------------|
| <b>COST</b>            |                                  |                            |               |
| At 1 April 2021        | 24,484                           | 11,270                     | 35,754        |
| Additions              | -                                | 6,762                      | 6,762         |
| Disposals              | -                                | (9,231)                    | (9,231)       |
|                        | <u>24,484</u>                    | <u>8,801</u>               | <u>33,285</u> |
| At 31 March 2022       | 24,484                           | 8,801                      | 33,285        |
| <b>DEPRECIATION</b>    |                                  |                            |               |
| At 1 April 2021        | 24,484                           | 11,270                     | 35,754        |
| Charge for year        | -                                | 1,005                      | 1,005         |
| Eliminated on disposal | -                                | (9,231)                    | (9,231)       |
|                        | <u>24,484</u>                    | <u>3,044</u>               | <u>27,528</u> |
| At 31 March 2022       | 24,484                           | 3,044                      | 27,528        |
| <b>NET BOOK VALUE</b>  |                                  |                            |               |
| At 31 March 2022       | <u>-</u>                         | <u>5,757</u>               | <u>5,757</u>  |
| At 31 March 2021       | <u>-</u>                         | <u>-</u>                   | <u>-</u>      |

**Warrington District Citizens Advice  
Bureau**

**Notes to the Financial Statements - continued  
for the Year Ended 31 March 2022**

**12. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

|                                | 31.3.22       | 31.3.21       |
|--------------------------------|---------------|---------------|
|                                | £             | £             |
| Trade debtors                  | 4,000         | 31,134        |
| Other debtors                  | -             | 143           |
| Prepayments and accrued income | 23,444        | 35,886        |
|                                | <u>27,444</u> | <u>67,163</u> |

**13. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

|                                 | 31.3.22        | 31.3.21        |
|---------------------------------|----------------|----------------|
|                                 | £              | £              |
| Social security and other taxes | 14,072         | 6,703          |
| Other creditors                 | 4,810          | 3,532          |
| Accruals and deferred income    | 127,758        | 170,163        |
|                                 | <u>146,640</u> | <u>180,398</u> |

Deferred income comprises sales invoices raised in advance of the year to which it relates.

|                                                             | 31.03.22       |
|-------------------------------------------------------------|----------------|
|                                                             | £              |
| Balance as at 1st April 2021                                | 114,231        |
| Amount released to income earned from charitable activities | (114,231)      |
| Amount deferred in year                                     | 114,231        |
|                                                             | <u>114,231</u> |
| Balance as at 31st March 2022                               | <u>114,231</u> |

**14. LEASING AGREEMENTS**

Minimum lease payments under non-cancellable operating leases fall due as follows:

|                            | 31.3.22       | 31.3.21        |
|----------------------------|---------------|----------------|
|                            | £             | £              |
| Within one year            | 34,124        | 67,448         |
| Between one and five years | -             | 33,724         |
|                            | <u>34,124</u> | <u>101,172</u> |

**Warrington District Citizens Advice  
Bureau**

**Notes to the Financial Statements - continued  
for the Year Ended 31 March 2022**

**15. MOVEMENT IN FUNDS**

|                           | At 1.4.21<br>£ | Net<br>movement<br>in funds<br>£ | Transfers<br>between<br>funds<br>£ | At<br>31.3.22<br>£ |
|---------------------------|----------------|----------------------------------|------------------------------------|--------------------|
| <b>Unrestricted funds</b> |                |                                  |                                    |                    |
| General fund              | 356,883        | 63,302                           | (5,365)                            | 414,820            |
| <b>Restricted funds</b>   |                |                                  |                                    |                    |
| GMMAP Debt Advice         | -              | (4,122)                          | 4,122                              | -                  |
| MacMillan Project         | -              | (707)                            | 707                                | -                  |
| UC H2C                    | -              | (536)                            | 536                                | -                  |
|                           | -              | (5,365)                          | 5,365                              | -                  |
| <b>TOTAL FUNDS</b>        | <u>356,883</u> | <u>57,937</u>                    | <u>-</u>                           | <u>414,820</u>     |

Net movement in funds, included in the above are as follows:

|                           | Incoming<br>resources<br>£ | Resources<br>expended<br>£ | Movement<br>in funds<br>£ |
|---------------------------|----------------------------|----------------------------|---------------------------|
| <b>Unrestricted funds</b> |                            |                            |                           |
| General fund              | 495,718                    | (432,416)                  | 63,302                    |
| <b>Restricted funds</b>   |                            |                            |                           |
| GMMAP Debt Advice         | 137,024                    | (141,146)                  | (4,122)                   |
| MacMillan Project         | 62,268                     | (62,975)                   | (707)                     |
| UC H2C                    | 42,211                     | (42,747)                   | (536)                     |
|                           | <u>241,503</u>             | <u>(246,868)</u>           | <u>(5,365)</u>            |
| <b>TOTAL FUNDS</b>        | <u>737,221</u>             | <u>(679,284)</u>           | <u>57,937</u>             |

**Warrington District Citizens Advice  
Bureau**

**Notes to the Financial Statements - continued  
for the Year Ended 31 March 2022**

**15. MOVEMENT IN FUNDS - continued**

**Comparatives for movement in funds**

|                           | At 1.4.20<br>£ | Net<br>movement<br>in funds<br>£ | Transfers<br>between<br>funds<br>£ | At<br>31.3.21<br>£ |
|---------------------------|----------------|----------------------------------|------------------------------------|--------------------|
| <b>Unrestricted funds</b> |                |                                  |                                    |                    |
| General fund              | 238,916        | 119,297                          | (1,330)                            | 356,883            |
| <b>Restricted funds</b>   |                |                                  |                                    |                    |
| GMMAP Debt Advice         | -              | (868)                            | 868                                | -                  |
| MacMillan Project         | -              | (61)                             | 61                                 | -                  |
| UC H2C                    | -              | (401)                            | 401                                | -                  |
|                           | -              | (1,330)                          | 1,330                              | -                  |
| <b>TOTAL FUNDS</b>        | <u>238,916</u> | <u>117,967</u>                   | <u>-</u>                           | <u>356,883</u>     |

Comparative net movement in funds, included in the above are as follows:

|                           | Incoming<br>resources<br>£ | Resources<br>expended<br>£ | Movement<br>in funds<br>£ |
|---------------------------|----------------------------|----------------------------|---------------------------|
| <b>Unrestricted funds</b> |                            |                            |                           |
| General fund              | 479,417                    | (360,120)                  | 119,297                   |
| <b>Restricted funds</b>   |                            |                            |                           |
| GMMAP Debt Advice         | 190,165                    | (191,033)                  | (868)                     |
| MacMillan Project         | 62,268                     | (62,329)                   | (61)                      |
| UC H2C                    | 41,444                     | (41,845)                   | (401)                     |
|                           | <u>293,877</u>             | <u>(295,207)</u>           | <u>(1,330)</u>            |
| <b>TOTAL FUNDS</b>        | <u>773,294</u>             | <u>(655,327)</u>           | <u>117,967</u>            |

**Warrington District Citizens Advice  
Bureau**

**Notes to the Financial Statements - continued  
for the Year Ended 31 March 2022**

**16. EMPLOYEE BENEFIT OBLIGATIONS**

The charity operates a defined contribution scheme. The assets of which are held separately from the assets of the charity in an independently administered fund. The pension cost charge represents contributions payable by the charity to the fund and amounted to £16,700 (2021: £15,064).

**17. RELATED PARTY DISCLOSURES**

M Sidebottom, trustee, maintains the charity's IT systems. He charged the charity £6,000.

**18. RESTRICTED FUNDS**

GMMAP Debt Advice. Citizens Advice Warrington is part of the Greater Merseyside Money Advice Partnership funded by the Money Advice Service. We provide specialist independent debt advice services to residents of Warrington. The service is regulated by the Financial Conduct Authority .

The MacMillan fund enables benefits advice to cancer patients. It is funded by MacMillan via the local Clinical Commissioning Group.

UCH2C is Universal Help to Claim project funded nationally by the DWP. The project assists vulnerable adults and those needing further assistance to claim Universal Credit. The money comes through sub contract with Citizens Advice national body.

**19. REMUNERATION OF KEY MANAGEMENT PERSONNEL**

The charity considers its key management personnel to comprise its trustees and manager. The total employment benefits including employer pension contributions and employers national insurance of the key management personnel were £49,899 (2021 £47,841). No employee had employee benefits in excess of £60,000.

**Warrington District Citizens Advice  
Bureau**

**Detailed Statement of Financial Activities  
for the Year Ended 31 March 2022**

|                                                  | 31.3.22<br>£   | 31.3.21<br>£   |
|--------------------------------------------------|----------------|----------------|
| <b>INCOME AND ENDOWMENTS</b>                     |                |                |
| <b>Donations and legacies</b>                    |                |                |
| Individual donations                             | 456            | 695            |
| <b>Other trading activities</b>                  |                |                |
| Other trading activities                         | 22,712         | 14,161         |
| <b>Investment income</b>                         |                |                |
| Deposit account interest                         | 25             | 54             |
| <b>Charitable activities</b>                     |                |                |
| Grants                                           | 714,028        | 758,384        |
| <b>Total incoming resources</b>                  | <u>737,221</u> | <u>773,294</u> |
| <b>EXPENDITURE</b>                               |                |                |
| <b>Charitable activities</b>                     |                |                |
| Wages                                            | 498,467        | 483,208        |
| Social security                                  | 29,495         | 27,440         |
| Pensions                                         | 16,700         | 15,064         |
| Rent and rates                                   | 85,514         | 77,079         |
| Insurance                                        | 914            | 870            |
| Telephone                                        | 6,742          | 8,138          |
| Printing, postage, stationery and advertising    | 7,104          | 6,046          |
| General expenses and project costs               | 12,474         | 12,695         |
| Training and conference costs                    | 1,407          | 1,020          |
| Repairs and maintenance                          | 109            | 3,105          |
| Travelling                                       | 1,037          | 640            |
| Canteen and provisions                           | 1,173          | 491            |
| Volunteer expenses                               | 4,542          | 842            |
| Information systems, host fees and subscriptions | 7,247          | 13,063         |
| Computer equipment                               | 1,004          | -              |
|                                                  | <u>673,929</u> | <u>649,701</u> |
| <b>Support costs</b>                             |                |                |
| <b>Governance costs</b>                          |                |                |
| Accountancy and financial support                | 1,950          | 2,551          |
| Independent Examiner's fee                       | 2,375          | 2,500          |
| Carried forward                                  | 4,325          | 5,051          |

This page does not form part of the statutory financial statements

**Warrington District Citizens Advice  
Bureau**

**Detailed Statement of Financial Activities  
for the Year Ended 31 March 2022**

|                          | 31.3.22<br>£         | 31.3.21<br>£          |
|--------------------------|----------------------|-----------------------|
| <b>Governance costs</b>  |                      |                       |
| Brought forward          | 4,325                | 5,051                 |
| Legal fees               | 666                  | 328                   |
| General expenses         | 364                  | 247                   |
|                          | <u>5,355</u>         | <u>5,626</u>          |
| Total resources expended | <u>679,284</u>       | <u>655,327</u>        |
| <b>Net income</b>        | <u><u>57,937</u></u> | <u><u>117,967</u></u> |

This page does not form part of the statutory financial statements

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# Accounts

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**REGISTERED COMPANY NUMBER: 04416167 (England and Wales)**  
**REGISTERED CHARITY NUMBER: 1145798**

**Report of the Trustees and**  
**Unaudited Financial Statements for the Year Ended 31 March 2021**  
**for**  
**Warrington District Citizens Advice**  
**Bureau**

**Warrington District Citizens Advice  
Bureau**

**Contents of the Financial Statements  
for the Year Ended 31 March 2021**

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**Warrington District Citizens Advice  
Bureau (Registered number: 04416167)**

**Report of the Trustees  
for the Year Ended 31 March 2021**

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 March 2021. The trustees have adopted the provisions of 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).

**OBJECTIVES AND ACTIVITIES**

**Objectives and aims**

Warrington District CAB is a local charity with full membership of Citizens Advice, our national body. The service offers free, confidential and impartial advice on a wide range of issues for the residents of Warrington and the surrounding area. The charity provides social welfare information, advice and casework catering to the public. We also strive to have a responsible influence on social policies at a local, regional and national level.

**Significant activities**

Our Chief Officer is an active member of the Warrington Health and Well Being Board, the Adults Safeguarding Board and the new Central Neighbourhood Renewal Board. He also chairs the Local Third Sector Network Hub and the local Suicide Prevention Group. We currently operate from the Gateway, a large Community Resource Centre, based in the centre of town. In addition, we run a number of outreach projects designed to reach the most vulnerable members of our community. Clients can also access our services by telephone, letter or e-mail. We are also piloting web-chats for our new universal credit help to claim service. Advice is also available via our partnership website [www.warrington-advice.co.uk](http://www.warrington-advice.co.uk), which attracted over 5000 hits this year. We are grateful to our partners and funders who work closely with us in planning to meet the needs of our community.

Throughout the year, we have operated safely by following all guidance and safe working practices in relation to Covid 19. The Gateway has remained open for emergency enquiries but we have encouraged clients to utilise telephone advice services or email facilities wherever possible. We also hired larger meeting rooms, fully equipped with screens that enabled us to safely triage and see some clients face to face. We are grateful to all our partners in the Gateway for their co-operation and assistance.

**Public benefit**

The trustees have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing our aim and objectives and in planning our future activities. In particular, the trustees consider how planned activities will contribute to the aims and objectives they have set.

**Volunteers**

We currently have in excess of 60 volunteers fulfilling all roles from, admin, reception, triage, advice, specialist casework and of course Governance. We could not run the service effectively without them. They add huge social value to the work that we do and the Charity is eternally grateful for their hard work and commitment.

**Warrington District Citizens Advice  
Bureau (Registered number: 04416167)**

**Report of the Trustees  
for the Year Ended 31 March 2021**

**ACHIEVEMENT AND PERFORMANCE**

**Charitable activities**

Together with our strategic partners, Warrington Borough Council, Warrington Clinical Commissioning Group and GMMAP we have been able to ensure that our services are available and accessible to all residents. We have however continued to concentrate our resources to help those most in need and the most vulnerable residents of our most deprived wards. Our services are normally delivered from 24 venues in the Town, including GP surgeries and Childrens/ Early Help Centres. During the year, the G.P Surgeries and Early Help Centres closed to the public but clients were signposted to us. Notwithstanding this, we dealt with over 6000 clients who brought over 25,000 separate problems or issues for us to deal with. Welfare benefits and debt were our number one problem areas. 7800 people also accessed our Warrington Advice Network Website. In terms of social value and impact the confirmed financial gains for our clients during the year totalled £6 million. In addition we achieved significant savings to the public purse, and improvements to the health and well-being of our clients.

The Courts and Tribunals Service also ceased to provide hearings in person and moved to remote methods. We managed to clear a significant backlog of appeals by providing written submissions and evidence, alongside assisting our clients to cope with hearings conducted by telephone.

Equality of access to our services is vitally important to us. We seek to serve as many people as possible without compromising the quality of our advice. We do however seek to ensure that our services are provided to the most vulnerable individuals and communities in the town. A wide range of partner agencies enjoy direct referral pathways for the clients they support. Recruitment and training of volunteers is vital to our continued success. Staff have access to continuous professional development.

Our membership of Citizens Advice demands high quality standards. During the year, we were audited across nine domains, Governance, Strategic Business Planning, Risk Management, Financial Management, People Management, Operational Performance Management, Partnership Work, Research and Campaigns and Equality Leadership. We were pleased to be rated as good or excellent in all domains.

During the year, we have been busy campaigning and conducting social policy work, particularly around welfare reforms, universal credit, housing and homelessness. We continue to deliver our new Universal Credit Help to Claim Service, which is part of a national network.

We work actively with statutory and voluntary partners via strategic boards and relevant thematic groups such as the Mental Health Partnership Board and the Housing and Homelessness Partnership. Citizens Advice is a key partner and provider of services in the town. We have an important role to play in tackling the social determinants of ill health and reducing health inequalities for those in our most disadvantage communities.

In early 2020 we installed a new digital telephone platform which alongside our case management and information system, enabled us to work more flexibly. Staff and volunteers have been able to work from home when necessary. Most have now returned to work in the office with some retaining a hybrid model.

**FINANCIAL REVIEW**

**Financial position**

Despite Covid 19 and the various lockdowns, staff & volunteers were busier than ever working from home helping those needing help in the community. The charity made a surplus of £117,967 compared to £58,470 in 2020. Part of this is due to lower running costs as a result of staff working from home. Income was at similar levels to the prior year.

**Principal funding sources**

Funds are mainly obtained by applying to local and central government bodies for funding.

**Investment policy and objectives**

The charity does not have an investment policy. Funds, when available, are held in interest bearing bank accounts to maximise returns.

**Reserves policy**

The policy of the trustees is to hold, where possible, three months typical running costs within unrestricted reserves. Based on this year's figures our reserves policy is to hold £300,000 being 6 months running costs. At present total free reserves stand at £356,883. We have rolling policy of IT updates planned which will require funding.

**Warrington District Citizens Advice  
Bureau (Registered number: 04416167)**

**Report of the Trustees  
for the Year Ended 31 March 2021**

**FINANCIAL REVIEW**

**Going concern**

We have a range of significant funders including Warrington Borough Council. The renewal of our core contract together with the achieved reduction in running costs has placed us once again in a stable position. The Service has been operating in Warrington since 1939.

The Trustees are continually reviewing the operations of the charity and its ability to deliver its objects during the Covid 19 pandemic. The Trustees have followed Government Guidance and are seeking financial assistance where appropriate and making cost savings where possible. In the opinion of the Trustees significant financial pressure will be placed on the Charity as a result of the Covid 19 pandemic but the Trustees believe they have the structure and resources to ensure the Charity remains a going concern.

**STRUCTURE, GOVERNANCE AND MANAGEMENT**

**Governing document**

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

**Organisational structure**

The charity is governed by a board of directors, which consists of trustees, co-opted members and staff and volunteer representatives. The members of the board hold office until the next AGM following the date of their election or appointment. However, being eligible, they may offer themselves for re-election or re-appointment. On appointment, trustees/directors are offered training to enable them to carry out their duties. They are also made aware of information and publications available from the Charity Commission.

**Induction and training of new trustees**

Trustees are recruited for their commitment, experience, skill and knowledge they can bring to the organisation. The organisation has a defined process for recruitment, induction and training of members of the Board of Trustees which is led by the needs of the organisation.

New trustees are supported by experienced trustees and Chief Officer.

We have appointed a new Chair and Treasurer at the start of the financial year.

**Risk management**

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

**REFERENCE AND ADMINISTRATIVE DETAILS**

**Registered Company number**

04416167 (England and Wales)

**Registered Charity number**

1145798

**Registered office**

The Gateway  
89 Sankey Street  
Warrington  
Cheshire  
WA1 1SR

**Warrington District Citizens Advice  
Bureau (Registered number: 04416167)**

**Report of the Trustees  
for the Year Ended 31 March 2021**

**Trustees**

Cllr K J Buckley Retired Teacher - Chair  
Cllr I G Marks Councillor  
M D Sidebottom Retired  
Ms M E Smith Retired  
R Timmis Retired  
C.E. Dixon Retired  
Mrs D A Callan Retired - Treasurer

**Independent Examiner**

Lee Warburton BA FCA  
Institute of Chartered Accountants of England & Wales  
Voisey & Co LLP  
Chartered Accountants  
8 Winmarleigh Street  
Warrington  
Cheshire  
WA1 1JW

**Advisers**

**Bank**

Lloyds Bank  
Horsemarket Street  
Warrington  
WA1 1TP

**Company Secretary & Chief Officer**

S P Cullen

**STATEMENT OF TRUSTEES' RESPONSIBILITIES**

The trustees (who are also the directors of Warrington District Citizens Advice Bureau for the purposes of company law) are responsible for preparing the Report of the Trustees 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 which 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 those financial statements, the trustees are required to

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charity SORP;
- make judgements and 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 business.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and to 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.

**Warrington District Citizens Advice  
Bureau (Registered number: 04416167)**

**Report of the Trustees  
for the Year Ended 31 March 2021**

This report has been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

Approved by order of the board of trustees on 21 December 2021 and signed on its behalf by:

A handwritten signature in black ink, appearing to read 'K Buckley', written in a cursive style.

Cllr K J Buckley - Trustee

**Independent Examiner's Report to the Trustees of  
Warrington District Citizens Advice  
Bureau (Registered number: 04416167)**

**Independent examiner's report to the trustees of Warrington 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.

**Responsibilities and basis of report**

As the charity's trustees of the Company (and also 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 your charity's accounts as 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 your charity's gross income exceeded £250,000 your examiner must be a member of a listed body. I can confirm that I am qualified to undertake the examination because I am a registered member of Institute of Chartered Accountants of England & Wales 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.



Lee Warburton BA FCA  
Institute of Chartered Accountants of England & Wales  
Voisey & Co LLP  
Chartered Accountants  
8 Winmarleigh Street  
Warrington  
Cheshire  
WA1 1JW

21 December 2021

**Warrington District Citizens Advice  
Bureau**

**Statement of Financial Activities  
for the Year Ended 31 March 2021**

|                                        | Notes | Unrestricted<br>fund<br>£ | Restricted<br>funds<br>£ | 31.3.21<br>Total<br>funds<br>£ | 31.3.20<br>Total<br>funds<br>£ |
|----------------------------------------|-------|---------------------------|--------------------------|--------------------------------|--------------------------------|
| <b>INCOME AND ENDOWMENTS FROM</b>      |       |                           |                          |                                |                                |
| Donations and legacies                 | 2     | 695                       | -                        | 695                            | 2,192                          |
| <b>Charitable activities</b>           | 5     |                           |                          |                                |                                |
| Bureau services                        |       | 464,507                   | 293,877                  | 758,384                        | 750,533                        |
| Other trading activities               | 3     | 14,161                    | -                        | 14,161                         | 13,904                         |
| Investment income                      | 4     | 54                        | -                        | 54                             | 23                             |
| <b>Total</b>                           |       | <u>479,417</u>            | <u>293,877</u>           | <u>773,294</u>                 | <u>766,652</u>                 |
| <br><b>EXPENDITURE ON</b>              |       |                           |                          |                                |                                |
| <b>Charitable activities</b>           | 6     |                           |                          |                                |                                |
| Bureau services                        |       | 360,120                   | 295,207                  | 655,327                        | 708,182                        |
| <b>NET INCOME/(EXPENDITURE)</b>        |       | <u>119,297</u>            | <u>(1,330)</u>           | <u>117,967</u>                 | <u>58,470</u>                  |
| <b>Transfers between funds</b>         | 14    | <u>(1,330)</u>            | <u>1,330</u>             | <u>-</u>                       | <u>-</u>                       |
| <b>Net movement in funds</b>           |       | 117,967                   | -                        | 117,967                        | 58,470                         |
| <br><b>RECONCILIATION OF FUNDS</b>     |       |                           |                          |                                |                                |
| <b>Total funds brought forward</b>     |       | 238,916                   | -                        | 238,916                        | 180,446                        |
| <br><b>TOTAL FUNDS CARRIED FORWARD</b> |       | <u><u>356,883</u></u>     | <u><u>-</u></u>          | <u><u>356,883</u></u>          | <u><u>238,916</u></u>          |

The notes form part of these financial statements

**Warrington District Citizens Advice  
Bureau (Registered number: 04416167)**

**Balance Sheet  
31 March 2021**

|                                                  | Notes | Unrestricted<br>fund<br>£ | Restricted<br>funds<br>£ | 31.3.21<br>Total<br>funds<br>£ | 31.3.20<br>Total<br>funds<br>£ |
|--------------------------------------------------|-------|---------------------------|--------------------------|--------------------------------|--------------------------------|
| <b>CURRENT ASSETS</b>                            |       |                           |                          |                                |                                |
| Debtors                                          | 11    | 67,163                    | -                        | 67,163                         | 44,377                         |
| Cash at bank and in hand                         |       | 470,118                   | -                        | 470,118                        | 213,380                        |
|                                                  |       | <u>537,281</u>            | <u>-</u>                 | <u>537,281</u>                 | <u>257,757</u>                 |
| <b>CREDITORS</b>                                 |       |                           |                          |                                |                                |
| Amounts falling due within one year              | 12    | (180,398)                 | -                        | (180,398)                      | (18,841)                       |
|                                                  |       | <u>356,883</u>            | <u>-</u>                 | <u>356,883</u>                 | <u>238,916</u>                 |
| <b>NET CURRENT ASSETS</b>                        |       |                           |                          |                                |                                |
|                                                  |       | <u>356,883</u>            | <u>-</u>                 | <u>356,883</u>                 | <u>238,916</u>                 |
| <b>TOTAL ASSETS LESS CURRENT<br/>LIABILITIES</b> |       |                           |                          |                                |                                |
|                                                  |       | <u>356,883</u>            | <u>-</u>                 | <u>356,883</u>                 | <u>238,916</u>                 |
| <b>NET ASSETS</b>                                |       |                           |                          |                                |                                |
|                                                  |       | <u>356,883</u>            | <u>-</u>                 | <u>356,883</u>                 | <u>238,916</u>                 |
| <b>FUNDS</b>                                     | 14    |                           |                          |                                |                                |
| Unrestricted funds                               |       |                           |                          | <u>356,883</u>                 | <u>238,916</u>                 |
| <b>TOTAL FUNDS</b>                               |       |                           |                          | <u>356,883</u>                 | <u>238,916</u>                 |

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2021.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2021 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

The notes form part of these financial statements

**Warrington District Citizens Advice  
Bureau (Registered number: 04416167)**

**Balance Sheet - continued  
31 March 2021**

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

The financial statements were approved by the Board of Trustees and authorised for issue on 21 December 2021 and were signed on its behalf by:



K J Buckley - Trustee



D A Callan - Trustee

**Warrington District Citizens Advice  
Bureau**

**Cash Flow Statement  
for the Year Ended 31 March 2021**

|                                                                           | Notes | 31.3.21<br>£          | 31.3.20<br>£          |
|---------------------------------------------------------------------------|-------|-----------------------|-----------------------|
| <b>Cash flows from operating activities</b>                               |       |                       |                       |
| Cash generated from operations                                            | 1     | 256,684               | 75,913                |
| Net cash provided by operating activities                                 |       | <u>256,684</u>        | <u>75,913</u>         |
| <b>Cash flows from investing activities</b>                               |       |                       |                       |
| Interest received                                                         |       | 54                    | 23                    |
| Net cash provided by investing activities                                 |       | <u>54</u>             | <u>23</u>             |
| <b>Change in cash and cash equivalents in the reporting period</b>        |       | <u>256,738</u>        | <u>75,936</u>         |
| <b>Cash and cash equivalents at the beginning of the reporting period</b> |       | <u>213,380</u>        | <u>137,444</u>        |
| <b>Cash and cash equivalents at the end of the reporting period</b>       |       | <u><u>470,118</u></u> | <u><u>213,380</u></u> |

The notes form part of these financial statements

**Warrington District Citizens Advice  
Bureau**

**Notes to the Cash Flow Statement  
for the Year Ended 31 March 2021**

**1. RECONCILIATION OF NET INCOME TO NET CASH FLOW FROM OPERATING ACTIVITIES**

|                                                                                           | 31.3.21<br>£   | 31.3.20<br>£  |
|-------------------------------------------------------------------------------------------|----------------|---------------|
| <b>Net income for the reporting period (as per the Statement of Financial Activities)</b> | 117,967        | 58,470        |
| <b>Adjustments for:</b>                                                                   |                |               |
| Interest received                                                                         | (54)           | (23)          |
| (Increase)/decrease in debtors                                                            | (22,786)       | 23,940        |
| Increase/(decrease) in creditors                                                          | 161,557        | (6,474)       |
| <b>Net cash provided by operations</b>                                                    | <u>256,684</u> | <u>75,913</u> |

**2. ANALYSIS OF CHANGES IN NET FUNDS**

|                          | At 1.4.20<br>£ | Cash flow<br>£ | At 31.3.21<br>£ |
|--------------------------|----------------|----------------|-----------------|
| <b>Net cash</b>          |                |                |                 |
| Cash at bank and in hand | 213,380        | 256,738        | 470,118         |
|                          | <u>213,380</u> | <u>256,738</u> | <u>470,118</u>  |
| <b>Total</b>             | <u>213,380</u> | <u>256,738</u> | <u>470,118</u>  |

The notes form part of these financial statements

**Warrington District Citizens Advice  
Bureau**

**Notes to the Financial Statements  
for the Year Ended 31 March 2021**

**1. ACCOUNTING POLICIES**

**Basis of preparing the financial statements**

The financial statements of the charitable company, which is a public benefit entity under FRS 102, 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)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

**Income**

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Donations, are recognised when the Charity has been notified in writing of both the amount and settlement date. In the event that a donation is subject to conditions that require a level of performance before the charity is entitled to the funds, the income is deferred and not recognised until either those conditions are fully met, or the fulfilment of those conditions is wholly within the control of the charity and it is probable that those conditions will be fulfilled in the reporting period.

Income from government and other grants, whether 'capital' grants or 'revenue' grants, is recognised when the charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received and the amount can be measured reliably and is not deferred.

For legacies, entitlement is taken as the earlier of the date on which either: the charity is aware that probate has been granted, the estate has been finalised and notification has been made by the executor(s) to the Trust that a distribution will be made, or when a distribution is received from the estate. Receipt of a legacy, in whole or in part, is only considered probable when the amount can be measured reliably and the charity has been notified of the executor's intention to make a distribution. Where legacies have been notified to the charity, or the charity is aware of the granting of probate, and the criteria for income recognition have not been met, then the legacy is treated as a contingent asset and disclosed if material.

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

**Expenditure**

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, 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 accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

- Expenditure on charitable activities includes the costs incurred by the charity to enable it to fulfil its core operations.

- Other expenditure represents those items not falling into any other heading.

Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

**Tangible fixed assets**

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

**Warrington District Citizens Advice  
Bureau**

**Notes to the Financial Statements - continued  
for the Year Ended 31 March 2021**

**1. ACCOUNTING POLICIES - continued**

**Tangible fixed assets**

|                       |               |
|-----------------------|---------------|
| Fixtures and fittings | - 25% on cost |
| Computer equipment    | - 33% on cost |

**Taxation**

The charity is exempt from corporation tax on its charitable activities.

**Fund accounting**

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

**Pension costs and other post-retirement benefits**

The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

**Financial instruments**

The company has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the company's statement of financial position when the company becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the net asset and settle the liability simultaneously.

**Basic financial assets**

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised costs using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

**Other financial assets**

Other financial assets, including investments in equity instruments which are not subsidiaries, associates or joint ventures, are initially measured at fair value, which is normally the transaction price. Such assets are subsequently carried at fair value and the changes in fair value are recognised in profit or loss, except that investments in equity instruments that are not publically traded and whose fair values cannot be measured reliably are measured at cost less impairment.

**Impairment of financial assets**

Financial assets, other than those held at fair value through profit or loss, are assessed for indicators of impairment at each reporting end date.

Financial assets are impaired where there is objective evidence that, as a result of one or more events that occurred after the initial recognition of the financial asset, the estimated future cash flows have been affected. If an asset is impaired, the impairment loss is the difference between the carrying amount and the present value of the estimated cash flows discounted at the asset's original effective interest rate. The impairment loss is recognised in profit or loss.

**Derecognition of financial assets**

**Warrington District Citizens Advice  
Bureau**

**Notes to the Financial Statements - continued  
for the Year Ended 31 March 2021**

**1. ACCOUNTING POLICIES - continued**

**Financial instruments**

Financial assets are derecognised only when the contractual rights to the cash flows from the asset expire or are settled, or when the company transfers the financial asset and substantially all the risks and rewards of ownership to another entity, or if some significant risks and rewards of ownership are retained but control of the asset has transferred to another party that is able to sell the asset in its entirety to an unrelated third party.

**Employee benefits**

The costs of the short-term employee benefits are recognised as a liability and an expense, unless those costs are required to be recognised as part of the costs of stock or fixed assets. The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received. Termination benefits are recognised immediately as an expense when the company is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

**2. DONATIONS AND LEGACIES**

|                      | 31.3.21    | 31.3.20      |
|----------------------|------------|--------------|
|                      | £          | £            |
| Individual donations | 695        | 2,192        |
|                      | <u>695</u> | <u>2,192</u> |

**3. OTHER TRADING ACTIVITIES**

|                          | 31.3.21       | 31.3.20       |
|--------------------------|---------------|---------------|
|                          | £             | £             |
| Other trading activities | 14,161        | 13,904        |
|                          | <u>14,161</u> | <u>13,904</u> |

**4. INVESTMENT INCOME**

|                          | 31.3.21   | 31.3.20   |
|--------------------------|-----------|-----------|
|                          | £         | £         |
| Deposit account interest | 54        | 23        |
|                          | <u>54</u> | <u>23</u> |

**5. INCOME FROM CHARITABLE ACTIVITIES**

|        | 31.3.21        | 31.3.20        |
|--------|----------------|----------------|
|        | £              | £              |
| Grants | 758,384        | 750,533        |
|        | <u>758,384</u> | <u>750,533</u> |

Grants received, included in the above, are as follows:

|                   | 31.3.21        | 31.3.20        |
|-------------------|----------------|----------------|
|                   | £              | £              |
| Government grants | 758,384        | 750,533        |
|                   | <u>758,384</u> | <u>750,533</u> |

**Warrington District Citizens Advice  
Bureau**

**Notes to the Financial Statements - continued  
for the Year Ended 31 March 2021**

**6. CHARITABLE ACTIVITIES COSTS**

|                 | Direct<br>Costs<br>£ | Support<br>costs (see<br>note 7)<br>£ | Totals<br>£    |
|-----------------|----------------------|---------------------------------------|----------------|
| Bureau services | 649,701              | 5,626                                 | 655,327        |
|                 | <u>649,701</u>       | <u>5,626</u>                          | <u>655,327</u> |

**7. SUPPORT COSTS**

|                 | Governance<br>costs<br>£ |
|-----------------|--------------------------|
| Bureau services | 5,626                    |
|                 | <u>5,626</u>             |

**8. TRUSTEES' REMUNERATION AND BENEFITS**

There were no trustees' remuneration or other benefits for the year ended 31 March 2021 nor for the year ended 31 March 2020.

**Trustees' expenses**

There were no trustees' expenses paid for the year ended 31 March 2021 nor for the year ended 31 March 2020.

**9. STAFF COSTS**

|                       | 31.3.21<br>£   | 31.3.20<br>£   |
|-----------------------|----------------|----------------|
| Wages and salaries    | 483,208        | 519,911        |
| Social security costs | 27,440         | 31,267         |
| Other pension costs   | 15,064         | 14,346         |
|                       | <u>525,712</u> | <u>565,524</u> |

The average monthly number of employees during the year was as follows:

|          | 31.3.21   | 31.3.20   |
|----------|-----------|-----------|
| Advisers | 30        | 36        |
|          | <u>30</u> | <u>36</u> |

No employees received emoluments in excess of £60,000.

**10. TANGIBLE FIXED ASSETS**

|                                   | Fixtures<br>and<br>fittings<br>£ | Computer<br>equipment<br>£ | Totals<br>£   |
|-----------------------------------|----------------------------------|----------------------------|---------------|
| <b>COST</b>                       |                                  |                            |               |
| At 1 April 2020 and 31 March 2021 | 24,484                           | 11,270                     | 35,754        |
|                                   | <u>24,484</u>                    | <u>11,270</u>              | <u>35,754</u> |
| <b>DEPRECIATION</b>               |                                  |                            |               |
| At 1 April 2020 and 31 March 2021 | 24,484                           | 11,270                     | 35,754        |
|                                   | <u>24,484</u>                    | <u>11,270</u>              | <u>35,754</u> |
| <b>NET BOOK VALUE</b>             |                                  |                            |               |
| At 31 March 2021                  | -                                | -                          | -             |
|                                   | <u>-</u>                         | <u>-</u>                   | <u>-</u>      |
| At 31 March 2020                  | -                                | -                          | -             |
|                                   | <u>-</u>                         | <u>-</u>                   | <u>-</u>      |

**Warrington District Citizens Advice  
Bureau**

**Notes to the Financial Statements - continued  
for the Year Ended 31 March 2021**

**11. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

|                                | 31.3.21       | 31.3.20       |
|--------------------------------|---------------|---------------|
|                                | £             | £             |
| Trade debtors                  | 31,134        | 31,462        |
| Other debtors                  | 143           | 125           |
| Prepayments and accrued income | 35,886        | 12,790        |
|                                | <u>67,163</u> | <u>44,377</u> |

**12. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

|                                 | 31.3.21        | 31.3.20       |
|---------------------------------|----------------|---------------|
|                                 | £              | £             |
| Trade creditors                 | -              | 25            |
| Social security and other taxes | 6,703          | 8,776         |
| Other creditors                 | 3,532          | 3,523         |
| Accruals and deferred income    | 170,163        | 6,517         |
|                                 | <u>180,398</u> | <u>18,841</u> |

Deferred income comprises sales invoices raised in advance of the year to which it relates.

|                                                             | 31.03.21       |
|-------------------------------------------------------------|----------------|
|                                                             | £              |
| Balance as at 1st April 2020                                | -              |
| Amount released to income earned from charitable activities | -              |
| Amount deferred in year                                     | 114,231        |
|                                                             | <u>114,231</u> |
| Balance as at 31st March 2021                               | <u>114,231</u> |

**13. LEASING AGREEMENTS**

Minimum lease payments under non-cancellable operating leases fall due as follows:

|                            | 31.3.21        | 31.3.20        |
|----------------------------|----------------|----------------|
|                            | £              | £              |
| Within one year            | 67,448         | -              |
| Between one and five years | 33,724         | 202,347        |
|                            | <u>101,172</u> | <u>202,347</u> |

**Warrington District Citizens Advice  
Bureau**

**Notes to the Financial Statements - continued  
for the Year Ended 31 March 2021**

**14. MOVEMENT IN FUNDS**

|                           | At 1.4.20<br>£ | Net<br>movement<br>in funds<br>£ | Transfers<br>between<br>funds<br>£ | At<br>31.3.21<br>£ |
|---------------------------|----------------|----------------------------------|------------------------------------|--------------------|
| <b>Unrestricted funds</b> |                |                                  |                                    |                    |
| General fund              | 238,916        | 119,297                          | (1,330)                            | 356,883            |
| <b>Restricted funds</b>   |                |                                  |                                    |                    |
| GMMAP Debt Advice         | -              | (868)                            | 868                                | -                  |
| MacMillan Project         | -              | (61)                             | 61                                 | -                  |
| UC H2C                    | -              | (401)                            | 401                                | -                  |
|                           | -              | (1,330)                          | 1,330                              | -                  |
| <b>TOTAL FUNDS</b>        | <u>238,916</u> | <u>117,967</u>                   | <u>-</u>                           | <u>356,883</u>     |

Net movement in funds, included in the above are as follows:

|                           | Incoming<br>resources<br>£ | Resources<br>expended<br>£ | Movement<br>in funds<br>£ |
|---------------------------|----------------------------|----------------------------|---------------------------|
| <b>Unrestricted funds</b> |                            |                            |                           |
| General fund              | 479,417                    | (360,120)                  | 119,297                   |
| <b>Restricted funds</b>   |                            |                            |                           |
| GMMAP Debt Advice         | 190,165                    | (191,033)                  | (868)                     |
| MacMillan Project         | 62,268                     | (62,329)                   | (61)                      |
| UC H2C                    | 41,444                     | (41,845)                   | (401)                     |
|                           | 293,877                    | (295,207)                  | (1,330)                   |
| <b>TOTAL FUNDS</b>        | <u>773,294</u>             | <u>(655,327)</u>           | <u>117,967</u>            |

**Comparatives for movement in funds**

|                           | At 1.4.19<br>£ | Net<br>movement<br>in funds<br>£ | Transfers<br>between<br>funds<br>£ | At<br>31.3.20<br>£ |
|---------------------------|----------------|----------------------------------|------------------------------------|--------------------|
| <b>Unrestricted funds</b> |                |                                  |                                    |                    |
| General fund              | 180,446        | 67,311                           | (8,841)                            | 238,916            |
| <b>Restricted funds</b>   |                |                                  |                                    |                    |
| GMMAP Debt Advice         | -              | (4,547)                          | 4,547                              | -                  |
| MacMillan Project         | -              | (434)                            | 434                                | -                  |
| UC H2C                    | -              | (3,860)                          | 3,860                              | -                  |
|                           | -              | (8,841)                          | 8,841                              | -                  |
| <b>TOTAL FUNDS</b>        | <u>180,446</u> | <u>58,470</u>                    | <u>-</u>                           | <u>238,916</u>     |

**Warrington District Citizens Advice  
Bureau**

**Notes to the Financial Statements - continued  
for the Year Ended 31 March 2021**

**14. MOVEMENT IN FUNDS - continued**

Comparative net movement in funds, included in the above are as follows:

|                           | Incoming<br>resources<br>£ | Resources<br>expended<br>£ | Movement<br>in funds<br>£ |
|---------------------------|----------------------------|----------------------------|---------------------------|
| <b>Unrestricted funds</b> |                            |                            |                           |
| General fund              | 510,701                    | (443,390)                  | 67,311                    |
| <b>Restricted funds</b>   |                            |                            |                           |
| GMMAP Debt Advice         | 154,414                    | (158,961)                  | (4,547)                   |
| MacMillan Project         | 62,268                     | (62,702)                   | (434)                     |
| UC H2C                    | 39,269                     | (43,129)                   | (3,860)                   |
|                           | <u>255,951</u>             | <u>(264,792)</u>           | <u>(8,841)</u>            |
| <b>TOTAL FUNDS</b>        | <u>766,652</u>             | <u>(708,182)</u>           | <u>58,470</u>             |

**15. EMPLOYEE BENEFIT OBLIGATIONS**

The charity operates a defined contribution scheme. The assets of which are held separately from the assets of the charity in an independently administered fund. The pension cost charge represents contributions payable by the charity to the fund and amounted to £15,064 (2020: £14,346).

**16. RELATED PARTY DISCLOSURES**

M Sidebottom, trustee, maintains the charity's IT systems. He charged the charity £9,209.

**17. RESTRICTED FUNDS**

GMMAP Debt Advice. Citizens Advice Warrington is part of the Greater Merseyside Money Advice Partnership funded by the Money Advice Service. We provide specialist independent debt advice services to residents of Warrington. The service is regulated by the Financial Conduct Authority.

The MacMillan fund enables benefits advice to cancer patients. It is funded by MacMillan via the local Clinical Commissioning Group.

UCH2C is Universal Help to Claim project funded nationally by the DWP. The project assists vulnerable adults and those needing further assistance to claim Universal Credit. The money comes through sub contract with Citizens Advice national body.

**18. REMUNERATION OF KEY MANAGEMENT PERSONNEL**

The charity considers its key management personnel to comprise its trustees and manager. The total employment benefits including employer pension contributions and employers national insurance of the key management personnel were £47,841 (2020 £49,230). No employee had employee benefits in excess of £60,000.

**Warrington District Citizens Advice  
Bureau**

**Detailed Statement of Financial Activities  
for the Year Ended 31 March 2021**

|                                                  | 31.3.21<br>£ | 31.3.20<br>£ |
|--------------------------------------------------|--------------|--------------|
| <b>INCOME AND ENDOWMENTS</b>                     |              |              |
| <b>Donations and legacies</b>                    |              |              |
| Individual donations                             | 695          | 2,192        |
| <b>Other trading activities</b>                  |              |              |
| Other trading activities                         | 14,161       | 13,904       |
| <b>Investment income</b>                         |              |              |
| Deposit account interest                         | 54           | 23           |
| <b>Charitable activities</b>                     |              |              |
| Grants                                           | 758,384      | 750,533      |
| <b>Total incoming resources</b>                  | 773,294      | 766,652      |
| <b>EXPENDITURE</b>                               |              |              |
| <b>Charitable activities</b>                     |              |              |
| Wages                                            | 483,208      | 519,911      |
| Social security                                  | 27,440       | 31,267       |
| Pensions                                         | 15,064       | 14,346       |
| Rent and rates                                   | 77,079       | 69,778       |
| Insurance                                        | 870          | 825          |
| Telephone                                        | 8,138        | 5,859        |
| Printing, postage, stationery and advertising    | 6,046        | 10,025       |
| General expenses and project costs               | 12,695       | 15,944       |
| Training and conference costs                    | 1,020        | 2,463        |
| Repairs and maintenance                          | 3,105        | 4,744        |
| Travelling                                       | 640          | 3,721        |
| Canteen and provisions                           | 491          | 1,559        |
| Volunteer expenses                               | 842          | 8,598        |
| Information systems, host fees and subscriptions | 13,063       | 8,833        |
|                                                  | 649,701      | 697,873      |
| <b>Support costs</b>                             |              |              |
| <b>Governance costs</b>                          |              |              |
| Accountancy and financial support                | 2,551        | 4,609        |
| Independent Examiner's fee                       | 2,500        | 2,500        |
| Legal fees                                       | 328          | 2,902        |
| General expenses                                 | 247          | 298          |
|                                                  | 5,626        | 10,309       |
| Total resources expended                         | 655,327      | 708,182      |
| <b>Net income</b>                                | 117,967      | 58,470       |

This page does not form part of the statutory financial statements