

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**

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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, 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 fund £	Restricted funds £	31.3.21 Total funds £	31.3.20 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	695	-	695	2,192
Charitable activities					
Bureau services	5	464,507	293,877	758,384	750,533
Other trading activities	3	14,161	-	14,161	13,904
Investment income	4	54	-	54	23
Total		<u>479,417</u>	<u>293,877</u>	<u>773,294</u>	<u>766,652</u>
EXPENDITURE ON					
Charitable activities					
Bureau services	6	360,120	295,207	655,327	708,182
NET INCOME/(EXPENDITURE)		<u>119,297</u>	<u>(1,330)</u>	<u>117,967</u>	<u>58,470</u>
Transfers between funds	14	<u>(1,330)</u>	<u>1,330</u>	<u>-</u>	<u>-</u>
Net movement in funds		<u>117,967</u>	<u>-</u>	<u>117,967</u>	<u>58,470</u>
RECONCILIATION OF FUNDS					
Total funds brought forward		<u>238,916</u>	<u>-</u>	<u>238,916</u>	<u>180,446</u>
TOTAL FUNDS CARRIED FORWARD		<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 fund £	Restricted funds £	31.3.21 Total funds £	31.3.20 Total funds £
CURRENT ASSETS					
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>
CREDITORS					
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>
NET CURRENT ASSETS					
		<u>356,883</u>	<u>-</u>	<u>356,883</u>	<u>238,916</u>
TOTAL ASSETS LESS CURRENT LIABILITIES					
		<u>356,883</u>	<u>-</u>	<u>356,883</u>	<u>238,916</u>
NET ASSETS					
		<u>356,883</u>	<u>-</u>	<u>356,883</u>	<u>238,916</u>
FUNDS	14				
Unrestricted funds				<u>356,883</u>	<u>238,916</u>
TOTAL FUNDS				<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 £	31.3.20 £
Cash flows from operating activities			
Cash generated from operations	1	256,684	75,913
Net cash provided by operating activities		256,684	75,913
Cash flows from investing activities			
Interest received		54	23
Net cash provided by investing activities		54	23
Change in cash and cash equivalents in the reporting period		256,738	75,936
Cash and cash equivalents at the beginning of the reporting period		213,380	137,444
Cash and cash equivalents at the end of the reporting period		470,118	213,380

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

2. ANALYSIS OF CHANGES IN NET FUNDS

	At 1.4.20 £	Cash flow £	At 31.3.21 £
Net cash			
Cash at bank and in hand	213,380	256,738	470,118
	<u>213,380</u>	<u>256,738</u>	<u>470,118</u>
Total	<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 Costs £	Support costs (see note 7) £	Totals £
Bureau services	649,701	5,626	655,327
	<u>649,701</u>	<u>5,626</u>	<u>655,327</u>

7. SUPPORT COSTS

	Governance costs £
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 £	31.3.20 £
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 and fittings £	Computer equipment £	Totals £
COST			
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>
DEPRECIATION			
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>
NET BOOK VALUE			
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
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 £	Net movement in funds £	Transfers between funds £	At 31.3.21 £
Unrestricted funds				
General fund	238,916	119,297	(1,330)	356,883
Restricted funds				
GMMAP Debt Advice	-	(868)	868	-
MacMillan Project	-	(61)	61	-
UC H2C	-	(401)	401	-
	-	(1,330)	1,330	-
TOTAL FUNDS	<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 resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	479,417	(360,120)	119,297
Restricted funds			
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)
TOTAL FUNDS	<u>773,294</u>	<u>(655,327)</u>	<u>117,967</u>

Comparatives for movement in funds

	At 1.4.19 £	Net movement in funds £	Transfers between funds £	At 31.3.20 £
Unrestricted funds				
General fund	180,446	67,311	(8,841)	238,916
Restricted funds				
GMMAP Debt Advice	-	(4,547)	4,547	-
MacMillan Project	-	(434)	434	-
UC H2C	-	(3,860)	3,860	-
	-	(8,841)	8,841	-
TOTAL FUNDS	<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 resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	510,701	(443,390)	67,311
Restricted funds			
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>
TOTAL FUNDS	<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 £	31.3.20 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Individual donations	695	2,192
Other trading activities		
Other trading activities	14,161	13,904
Investment income		
Deposit account interest	54	23
Charitable activities		
Grants	758,384	750,533
Total incoming resources	773,294	766,652
EXPENDITURE		
Charitable activities		
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
Support costs		
Governance costs		
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
Net income	117,967	58,470

This page does not form part of the statutory financial statements