

**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**

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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 funds £	Restricted funds £	31.3.24 Total funds £	31.3.23 Total funds £
<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 funds £	Restricted funds £	31.3.24 Total funds £	31.3.23 Total funds £
<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 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.

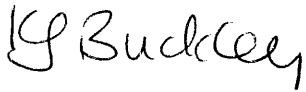
The notes form part of these financial statements

**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 £	31.3.23 £
<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 £	31.3.23 £
<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 £	Cash flow £	At 31.3.24 £
<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 Costs £	Support costs (see note 7) £	Totals £
Bureau services	767,229	4,048	771,277
	<u>767,229</u>	<u>4,048</u>	<u>771,277</u>

**7. SUPPORT COSTS**

	Governance costs £
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 and fittings £	Computer equipment £	Totals £
<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  
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**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  
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**Notes to the Financial Statements - continued  
for the Year Ended 31 March 2024**

**15. MOVEMENT IN FUNDS**

	At 1.4.23 £	Net movement in funds £	Transfers between funds £	At 31.3.24 £
<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 resources £	Resources expended £	Movement in funds £
<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  
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**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 £	Net movement in funds £	Transfers between funds £	At 31.3.23 £
<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 resources £	Resources expended £	Movement in funds £
<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 £	31.3.23 £
<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 £	31.3.23 £
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

