

SHEFFIELD CITIZENS ADVICE AND LAW CENTRE

England & Wales · Charity number 1153277

Details

Status Registered

Legal form Charitable company

Company number [08616847](#)

Registered 2013-08-07

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

Contact

Address PO Box 6222
Sheffield
S1 9HL

Phone 08082787820

Email governance@citizensadvicesheffield.org.uk

Website www.citizensadvicesheffield.org.uk

Activities

Objects: THE CHARITY'S OBJECTS ARE;2.1 TO PROMOTE ANY CHARITABLE PURPOSE FOR THE PUBLIC BENEFIT BY THE ADVANCEMENT OF EDUCATION, THE PROTECTION AND PRESERVATION OF HEALTH AND THE RELIEF OF POVERTY, SICKNESS AND DISTRESS IN PARTICULAR, BUT WITHOUT LIMITATION, FOR THE BENEFIT OF THE COMMUNITY IN SHEFFIELD AND SURROUNDING AREAS ("THE AREA OF BENEFIT"), AND IN PARTICULAR BUT NOT LIMITED TO THOSE WHO ARE SOCIALLY AND/OR ECONOMICALLY DISADVANTAGED. 2.2 TO RELIEVE CHARITABLE NEED BY THE PROVISION OF LEGAL ADVICE, ASSISTANCE AND REPRESENTATION AND ALL OTHER SERVICES IN OR IN CONNECTION WITH OR INCIDENTAL TO ANY NON-CONTENTIOUS BUSINESS AND IN THE PROSECUTION, DEFENDING, COMPROMISING AND SETTLING OF ANY CIVIL, CRIMINAL, MATRIMONIAL AND ADMINISTRATIVE CAUSES, CLAIMS, INTERESTS, SUITS, AND APPEALS IN ENGLAND OR WALES AND THE EUROPEAN COURTS ON HUMAN RIGHTS;2.3 TO PROMOTE ANY CHARITABLE PURPOSE FOR THE BENEFIT OF MENTAL HEALTH SERVICE USERS, THEIR CARERS AND WORKERS, IN PARTICULAR BUT NOT EXCLUSIVELY IN THE AREA OF BENEFIT, BY THE ADVANCEMENT OF EDUCATION, THE PROTECTION AND PRESERVATION OF HEALTH AND THE RELIEF OF POVERTY, SICKNESS AND DISTRESS;2.4 TO RELIEVE THOSE PERSONS WHO ARE DEAF OR HEARING IMPAIRED, IN PARTICULAR BUT NOT EXCLUSIVELY, BY PROVIDING A FREE, CONFIDENTIAL AND ACCESSIBLE ADVICE AND INFORMATION SERVICE AND TO ADVANCE EDUCATION FOR THE PUBLIC BENEFIT INTO THE PROBLEMS ENCOUNTERED BY THOSE PERSONS WHO ARE DEAF OR HEARING IMPAIRED AND INTO THE NEEDS OF SUCH PERSONS.

Activities: Citizens Advice Bureau and Law Centre

Classification

- **How:** Provides Services, Provides Advocacy/advice/information
- **What:** General Charitable Purposes, Education/training, The Advancement Of Health Or Saving Of Lives, The Prevention Or Relief Of Poverty
- **Who:** The General Public/mankind

Geography

- Sheffield City

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£6,159,684	£6,427,239	£2,387,272	197
2024-03-31	£6,090,606	£5,304,127	£2,654,828	174
2023-03-31	£4,527,503	£4,421,099	£1,868,349	153
2022-03-31	£4,789,735	£4,573,853	£1,761,945	170
2021-03-31	£4,855,615	£4,789,684	£1,546,063	171

Trustees

Name	Role	Appointed
Deborah Jane Mathews	Chair	2023-09-06
ALISTAIR MICHAEL DINHAM GRIGGS		2013-07-24
Ahmed Mohamed		2025-03-05
Gregory Norman Watts		2020-10-07
HILARY JANE DAWSON B.ED		2013-09-04
Helen Steers		2018-09-05
Jessica Lewis		2025-11-05
Karen Escott		2020-10-07
Lynsey Theresa Golland		2022-10-05
MARK YEHUDAH GAMSU		2013-07-24
Mohammad Shadique Rajjaque		2023-09-06
Neal Southwick		2022-10-05
Sheila Robinson		2018-09-05
Tracey Holland		2025-11-05

SHEFFIELD CITIZENS ADVICE AND LAW CENTRE

England & Wales - Charity number 1153277

Accounts

COMPANY REGISTRATION NUMBER: 8616847
CHARITY REGISTRATION NUMBER: 1153277

Sheffield Citizens Advice and Law Centre
Company Limited by Guarantee
Financial Statements
31 March 2025

ALLEN, WEST AND FOSTER LIMITED
Chartered accountants & statutory auditor
Omega Court
364-366 Cemetery Road
Sheffield
S11 8FT

Sheffield Citizens Advice and Law Centre

Company Limited by Guarantee

Financial Statements

Year ended 31 March 2025

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Sheffield Citizens Advice and Law Centre

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2025

The trustees are pleased to present their report together with the Financial Statements of the Charitable Company for the year ending 31st March 2025. These are also prepared to meet the requirements for a directors' report and accounts for Companies Act purposes.

The financial statements are being audited as a going concern.

Our objectives

The Charity's objects as extracted from the memorandum of association are:

To promote any charitable purpose for the public benefit by the advancement of education, the protection and preservation of health and the relief of poverty, sickness and distress in particular, but without limitation, for the benefit of the community in Sheffield and surrounding areas ("the area of benefit"), and in particular but not limited to those who are socially and/or economically disadvantaged.

To relieve charitable need by the provision of legal advice, assistance and representation and all other services in or in connection with or incidental to any non-contentious business and in the prosecution, defending, compromising and settling of any civil, criminal, matrimonial and administrative causes, claims, interests, suits, and appeals in England or Wales and the European courts on human rights;

To promote any charitable purpose for the benefit of mental health service users, their carers and workers, in particular but not exclusively in the area of benefit, by the advancement of education, the protection and preservation of health and the relief of poverty, sickness and distress:

To relieve those persons who are deaf or hearing impaired, in particular but not exclusively, by providing a free, confidential and accessible advice and information service and to advance education for the public benefit into the problems encountered by those persons who are deaf or hearing impaired and into the needs of such persons.

Our local context

Citizens Advice Sheffield is anchored in a local community context and our priorities are focused on achieving the best outcomes for Sheffield people, and on a wider footprint where the service requires it. We are committed to partnership and collaboration and our default is to work with others whenever this will benefit our clients. Our organisation also takes a steer from national Citizens Advice and the priorities and planning direction that are set through national research, debate and policy insights.

The 2023 Living Strategy from Citizens Advice¹ sets out three missions which align with our own aims and ambitions and which have therefore been integrated into this strategy:

1

file:///G:/Shared%20drives/Gov%20-%20Strategic%20Planning/Strategic%20Planning/Business%20plan%20and%20strategy%202024/Transforming%20together_%20our%20living%20strategy.pdf

Sheffield Citizens Advice and Law Centre

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2025

1. Provide advice fit for the future. We'll be there for people when they need us in the ways that help make the biggest impact

2. Close the gap. We'll end the disparities in access and experience for marginalised people

3. Take early action. We'll prevent more people reaching crisis by addressing problems earlier

We're also a Law Centre and a member of the Law Centres Network. Law Centres want the UK to be a fair place to live in. We believe that everyone should be able to live in dignity, no matter what their background is, or how much money they have. With this purpose, Law Centres focus their **help at those who are more disadvantaged and are in greater need**. We use the law to **protect people's rights**, so that no-one is left behind.

While there is no equivalent network applying to our Advocacy work, we are proud to hold the Advocacy Quality Performance Mark ² from the NDTI and we share the commitments in the NDTI's strategy³ to:

Equal lives. We want individuals and groups at risk of exclusion from community and wider society to have the same life opportunities as everyone else.

Ensuring people's voices are heard in all of the decisions and changes that affect their lives, from their own personal supports to wider questions of community, civic life, and public policy. And that the voices of people with lived experience at the heart of all we do.

Our vision and values

Everyone can face problems or challenges at some point. Good advice and effective advocacy are empowering. They help to give people agency and control over their own lives. We recognise that some people, because of their circumstances or the impact of the problem or the discrimination they face, need more help to achieve the best outcome.

By providing free, confidential and independent advice and advocacy services we aim to help individuals, families and communities have the knowledge, expert support and confidence to solve their problems. And we are particularly driven to ensure the most marginalised people in Sheffield can access our services.

We are committed to supporting and enabling a strong infrastructure around advice and advocacy and aspire to a city where, no matter where someone seeks support, they receive accurate information and guidance and, if needed, a seamless referral to our expert advice or advocacy.

We updated our values in 2025 to reflect our commitment to client involvement:

² <https://qualityadvocacy.org.uk/>

³ <https://www.ndti.org.uk/assets/files/Strategy-FINAL.pdf>

Sheffield Citizens Advice and Law Centre

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2025

Our Values

- The people we seek to support are at the heart of everything we do and **we are committed to involving them** in shaping our services and ensuring their voices are heard both internally and externally.
- We are a **values driven** organisation.
- We are committed to campaigning for **fairness**, across our society and within our organisation.
- We are committed to **challenging the impact of poverty, inequality and discrimination** on the lives of the individuals and communities we help.
- We are proud of, respect and **celebrate our diversity**, the diversity of our clients, communities and our People, and are committed to being an inclusive organisation.
- We encourage and support our People **to work with others**, to seek out and **develop partnerships** across communities and neighbourhoods and be **generous** with how we share our skills, resources and support each other.

Our strategic priorities

We have identified four overarching strategic priorities that will provide the framework for our service provision and organisational development in the coming years. We will

- **Make advice and advocacy accessible** to those who need it the most - working flexibly, with a range of partners, and with a focus on ending disparities in access for marginalised groups.
- Put the voice of those with **lived experience at the heart** of everything we do - including and valuing the views and expertise of those who use our services.
- **Use and strengthen our influence** to help shape wider services and support for the most vulnerable people in our city and campaign for change locally and nationally.
- Continue to build our position and reputation as the lead local provider of quality independent and impactful advice and advocacy, **trusted by the people of Sheffield**.

The organisation's trustees believe that this strategic plan will guide the organisation for the next two years and beyond but we will remain open to change and development as we are managing and leading in the context of a fast changing and at times extremely uncertain environment.

We have set out a detailed workplan within our strategic plan, to deliver these priorities, incorporating both service delivery and research and campaigns.

Sheffield Citizens Advice and Law Centre

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2025

Our achievements and performance 2024-25

The trustees consider that they have complied with the duty in section 17 of the Charities Act 2011 to have due regard to public benefit guidance published by the Charities Commission.

Last year we reported that for the first time, the average number of issues for each client who came to us for advice was more than four. In 2024-2025 this increased again to an average of 4.9 issues for each of the 20,024 clients we supported through our advice services. Benefits remains a core area with more than half of all issues relating to benefit entitlements and claims but other significant areas of demand included debt, housing, immigration and consumer issues.

Looking purely at financial outcomes we supported our clients to secure over £19million of additional income and enabled over £2.2million of debt to be written off. Research and our own evaluation of projects show that tackling financial hardship and debt have a positive impact on both physical and mental health - reducing stress and enabling clients to heat their homes and afford sufficient food.

We launched a new website during the year to make it easier for clients to access information about our services and a wide range of advice issues and introduced a new on-line enquiry form. Remote advice is also provided via our 11 Community Access points and via the Adviceline phone line and energy line. Alongside this our targeted, often in-person, services have continued to develop and expand, facilitating access for people who face additional barriers or challenges and now include:

- over 30 GP practices
- hospitals (mental health, children's and several adult services including haematology, spinal injury and cystic fibrosis)
- cancer support centre
- food banks
- domestic abuse refuges
- community organisations (e.g. ISRAAC, ACT, Shipshape) and more.

Our partnerships with other local Citizens Advice organisations also expanded during the year, in particular:

- our Deaf Advice service are now providing remote BSL advice via video to clients across Yorkshire and the Humber and Cumbria
 - we are delivering a digital inclusion project with partners across South Yorkshire that supports clients to develop their skills, provides refurbished devices and delivers advice on issues where there is a key digital element (e.g. universal credit journals, e-visas)
-

Sheffield Citizens Advice and Law Centre

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2025

Our main advocacy service (provided through the Advocacy Hub) transitioned to a new contract in 2024 following a successful tender process. In the ensuing months we have supported our new partner; Sheffield African Caribbean Mental Health Association (SACMHA) to get up to speed, developed a new brand, launched a new website, introduced parenting advocacy and deaf advocacy and made significant progress in developing more peer and self-advocacy. 2195 clients were referred to the advocacy hub (consisting of ourselves and our partners Cloverleaf, Disability Sheffield and SACMHA) during the year and over 30,000 hours of support were provided. We also delivered over 400 hours of specialist mental health advocacy to young people, over 200 hours advocacy to inpatients at the Riverdale eating disorders unit and supported around 150 clients with generic (non-statutory) mental health advocacy.

We continue to deliver some national advice services, as part of a contract with Citizens Advice. We are part of a network of centres delivering the national consumer advice service and the Help to Claim service. Our Consumer team assisted over 27,000 clients with issues relating to their energy supply during the year. At the end of 2024 we successfully bid for the contract to deliver an extension of the service to support clients who get their energy from a Heat Network. Service delivery commenced in April 2025 following an implementation period.

As a local Citizens Advice organisation, we work closely with Citizens Advice (the national membership organisation to which we belong) who, as well as contracting us to deliver services, provide support and advice to continuously develop and improve as an organisation. A key part of this is known as the Leadership Self-Assessment, a process whereby we carry out an internal audit and provide evidence which is checked by Citizens Advice against a detailed framework covering 9 key areas (as below). This takes place on a three year cycle, with a more in-depth audit every three years. Having been deemed by Citizens Advice to have met all of the required standards in our in-depth Year 3 audit in 2024, the trustees are satisfied that our 2025 self-assessment shows that these standards are being maintained.

Sheffield Citizens Advice and Law Centre

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2025

Governance	met
Strategic Business Planning	met
Risk Management & Compliance	met
Financial Governance	met
People Management	met
Operational Performance	met
Research and Campaigns	met
Equity, Diversity and Inclusion	met

The Trustees would like to express thanks to all our Funders and Partners who contribute so much in order for us to provide our services. Finally, and most importantly, our thanks go to our staff and volunteers for their commitment and contribution to Citizens Advice Sheffield over the past year.

Our commitment to equity, diversity and inclusion

As a local charity our aim is to support people from all of the city's diverse communities. In order for people to feel comfortable accessing our services it's important they feel their voices and views are represented and understood.

One way to do this is through ensuring representation throughout our organisation. We are trying to do this in a number of ways including recruiting volunteers and trustees who reflect the diversity of the city and working with communities to shape our services. This work is reflected elsewhere, such as in our annual Impact Report - in this document we are focussing on representation among our paid staff.

The Sheffield Race Equality Commission report identified the publication of ethnicity pay gap data as one element of becoming an anti-racist organisation. We have reported pay gap data for ethnicity, gender and disability over the last few years.

Sheffield Citizens Advice and Law Centre

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2025

This year we have decided to follow the government recommended methodology to report on pay gaps, together with one of the measures we have used previously, despite some challenges.

The key challenges are:

- **Missing data**
This is where staff members have not provided the information. There are significant amounts of missing data in both our ethnicity and disability categories. For this reason, we treat these figures with caution and refrain from firm conclusions.
- **Small sample sets**
We are a relatively small organisation that performs well at recruiting and retaining staff from diverse backgrounds (as shown by the comparison with the local population below).

It is clear we have many instances where the number of staff in a given ethnic group is very small, and publishing this alongside categories of pay level could result in identification of individuals. We have therefore sought to balance this risk with providing useful data.

Sheffield Citizens Advice and Law Centre

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2025

Pay Gap Data for paid staff of Citizens Advice Sheffield

1. Pay Gap data by Job Groupings (as provided since 2022)

This year, we have decided to continue to publish an analysis of pay by job groupings in line with previous years. This comprises the table below plus a series of charts for each characteristic.

Job Group	Gender			Ethnicity				Disability			
	Male	Female	No Data	White	All Minorities	Prefer not to say	No Data	Have Disability	No Disability	Prefer not to say	No Data
Leadership team (£38-60K)	44%	44%	11%	89%	0%	0%	11%	33%	56%	0%	11%
Team Managers (£33-35K)	19%	78%	4%	63%	22%	0%	15%	26%	48%	4%	22%
Specialist Advisers & Advocates (£23-£32K)	32%	64%	4%	54%	13%	0%	33%	20%	34%	5%	41%
Support Services (£23-26K)	18%	82%	0%	45%	36%	0%	18%	9%	64%	0%	27%
Telephone/Front Door Advisers (£23-27K)	24%	72%	4%	28%	32%	0%	40%	4%	40%	8%	48%
Total	29%	67%	4%	53%	17%	0%	29%	19%	39%	5%	37%

In each row, the table shows the percentage of staff at that level by gender, ethnicity and disability. We should expect to see each row reflect the same proportions as the Total row at the bottom if there are no pay gaps.

Given 29% and 37% of staff have not provided data for ethnicity and disability respectively, these figures must be treated extremely cautiously. General trends may be suggested, but no detailed conclusions can be drawn.

Sheffield Citizens Advice and Law Centre

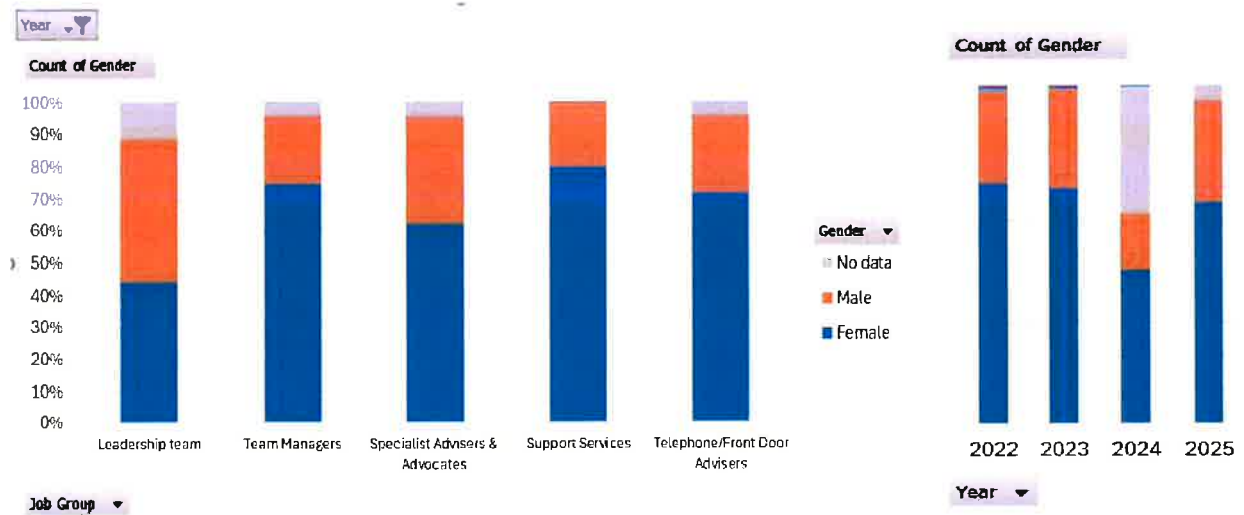
Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2025

- Males are over represented in higher paid roles, and under represented in lower paid roles
- White people are likely over represented in higher paid roles, though no inferences can be made about differences between minority groups
- People with disabilities do not appear to face barriers to higher paid roles

The following charts show this information visually:-



Sheffield Citizens Advice and Law Centre

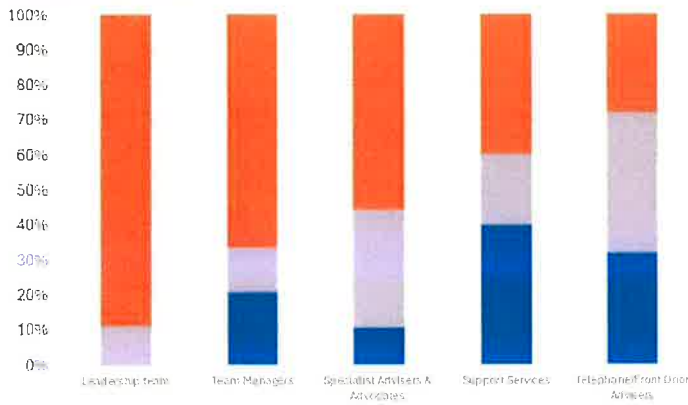
Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2025

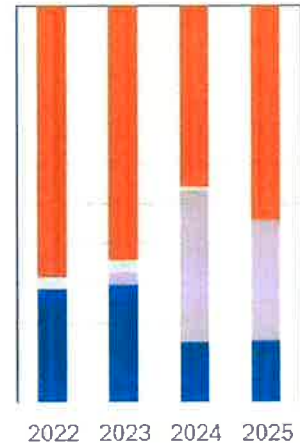
Year ▼

Count of Ethnicity Group

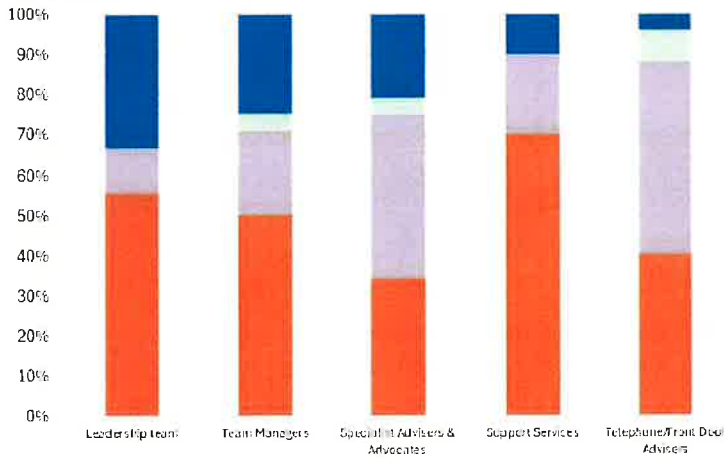


Job Group ▼

Count of Ethnicity Group

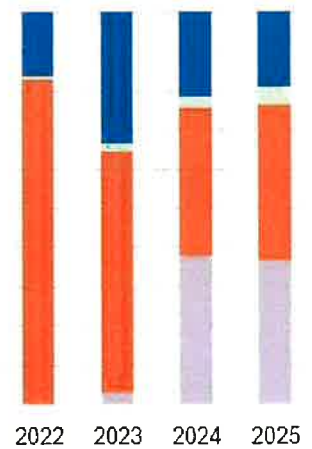


Count of Disabled



Job Group ▼

Count of Disabled



Sheffield Citizens Advice and Law Centre

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2025

Pay Gap data using UK Government Methodology

For the first time this year, we have used the government recommended methodology for calculating the gender pay gap and the ethnicity pay gap. We have also applied the gender pay gap methodology to consider the disability pay gap.

For these calculations, the following applied:

- the snapshot date used was 5th April 2025
- the pay period used was April 2025
- 190 full pay relevant employees were included in the analysis. 11 employees were excluded as they did not receive their normal pay in April 2025
- the 'Median' calculation was excluded as 46% of CAS staff are on the same pay level in the middle of the organisation, which meant all median calculations displayed zero difference
- Bonus pay is not offered at CAS and therefore these calculations were excluded

a. Gender Pay Gap - [link to guidance and methodology](#)

190 employees included, 8 did not provide data.

Calculation 1: percentage of men and women in each hourly pay quarter

	Total	Men		Women	
Upper quarter	45	13	29%	32	71%
Upper middle	46	14	30%	32	70%
Lower middle	45	16	36%	29	64%
Lower	46	16	35%	30	65%
Total	182	59	32%	123	68%

Calculation 2: mean (average) gender pay gap for hourly pay

	Total pay	Number	Average
Men	897.14	55	16.31
Women	2047.57	127	16.12
Gender Pay Gap:			1.16%

Sheffield Citizens Advice and Law Centre

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2025

These calculations reinforce the findings based on job groupings and suggest there is a small gender pay gap within CAS.

Males are over-represented in the highest paid group, as well as in specialist roles

- 7% of male staff are in the leadership team, compared to 3% of female staff
- 69% of male staff are specialist advisers and advocates, compared to 59% of female staff

Males are under-represented in the lowest-paying roles

- 14% of female staff are telephone/front door advisers, compared to 11% of male staff
- 7% of female staff work in support services, compared to 4% of male staff

This largely accounts for the marginal difference in mean hourly rates between male & female staff

(Calculation 3: Median pay is excluded as this is unhelpful)

b. Ethnicity Pay Gap - [link to guidance and methodology](#)

- The guidance suggests a minimum sample size of 5 employees for any category used internally, and a minimum sample size of 50 employees for any externally published data, to avoid the risk of identifying individuals. We have therefore used a binary split for our ethnicity pay gap data.
- However the guidance also notes that
We recommend caution in drawing conclusions about your ethnic pay results if using a binary split. In such cases more attention should be placed on the other calculations outlined in this guidance (hourly pay quarters, ethnic minority representation and ethnicity disclosure rates) as these measures will provide more useful information about any actual disparities.
- Note must also be given to the very high levels of missing data, particularly pronounced in the lower quarter.

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Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2025

Calculation 1: ethnicity and hourly pay quarter

	All Minorities	White	No data	
Upper quarter	15%	63%	23%	100%
Upper middle	13%	58%	29%	100%
Lower middle	19%	58%	23%	100%
Lower quarter	24%	33%	43%	100%

Calculation 2: mean (average) ethnicity pay gap for hourly pay

	All Minorities
White	6%

(Calculation 3: Median pay is excluded as this is unhelpful)

Sheffield Citizens Advice and Law Centre

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2025

Calculation 4: representation of ethnic groups in your organisation

Ethnicity	CAS Staffing July 2025	Sheffield 2021	Difference 2025 staff vs 2021 census	CAS Clients 2024- 25	Difference 2025 staff vs 2024- 25 clients
Asian / Asian British: Bangladeshi	1.1%	0.8%	0.3%	6%	0%
Asian / Asian British: Chinese	0.5%	1.3%	-0.8%		
Asian / Asian British: Indian	2.1%	1.2%	0.9%		
Asian / Asian British: Pakistani	3.2%	5.0%	-1.8%		
Black / African / Caribbean / Black British: African	2.6%	3.3%	-0.7%	7%	-4%
Black / African / Caribbean / Black British: Caribbean	0.5%	0.8%	-0.3%		
Mixed / Multiple ethnic groups: Any other Mixed / Multiple ethnic background	2.1%	0.8%	1.3%	2%	1%
Mixed / Multiple ethnic groups: White and Asian	0.5%	0.9%	-0.4%		
Mixed / Multiple ethnic groups: White and Black Caribbean	0.5%	0.4%	0.1%		
Other	0.5%	3.1%	-2.6%	3%	-2%
Any other Asian background	0.5%	1.3%	-0.8%		
Any other Black background	0.0%	0.5%	-0.5%		
White Gypsy	0.0%	0.1%	-0.1%	52%	3%
White Irish	0.0%	0.5%	-0.5%		
White: English / Welsh / Scottish / Northern Irish / British	52.6%	74.5%	-21.9%		
Any other White ethnic background	3.2%	3.6%	-0.4%		
Prefer not to say	0.5%		0.5%		
No data	29.5%	0.5%	29.0%	29%	1%
Total	100%	99%		100%	

Sheffield Citizens Advice and Law Centre

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2025

The table above shows the % of staff by ethnic group, and compares the numbers within Citizens Advice Sheffield (CAS) with the city as a whole, and with the % of clients we have helped in 2024-25 by ethnic group.

The most significant line is that labelled 'No data' as 30% of our staff, and a similar proportion of our clients, did not provide information related to their ethnicity. It would therefore be risky to draw any firm conclusions on differences between the figures.

What can be said, is that

- CAS staff clearly reflect the ethnic make up of Sheffield without significant gaps. Conclusions cannot be drawn about proportions of staff based on these numbers.
- The data does not contradict the conclusions based on job groupings, which suggest white staff are over represented at higher levels in the organisation, particularly at Leadership Team level.

Sheffield Citizens Advice and Law Centre

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2025

c. Disability Pay Gap (using Gender Pay Gap Methodology)

111 employees provided data - no data for 70 employees and 9 preferred not to say.

Calculation 1: percentage in each hourly pay quarter by disability

	Total	No Disability		Yes		No data		Prefer not to say	
Upper quarter	47	24	51%	10	21%	12	26%	1	2%
Upper middle	48	15	31%	9	19%	20	42%	4	8%
Lower middle	48	16	33%	14	29%	16	33%	2	4%
Lower	47	20	43%	3	6%	22	47%	2	4%
Total	190	75	39%	36	19%	70	37%	9	5%

Calculation 2: mean (average) disability pay gap for hourly pay

	Total pay	Number	Average
No disability	1222.64	74	16.52
Disability	608.18	36	16.89

Disability pay gap: -2.2%

(negative gap indicates people with disabilities receive more pay)

(**Calculation 3: Median pay** is excluded as this is unhelpful)

These findings also support the findings based on job groupings.

Sheffield Citizens Advice and Law Centre

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2025

Pay Gap - Our conclusions

Broadly speaking gender and disability representation are consistent across the different pay bands. The data shows a very small gender pay gap which is explained by the fact that while men constitute less than a third of staff overall they are more likely to be in more senior roles - the leadership team is equally split male and female for example.

We have a negative disability pay gap which demonstrates that our efforts to support inclusion throughout recruitment and while staff are employed by the organisation, for example through implementing effective reasonable adjustments, are having a positive impact but we should not be complacent. We continue to work on further improvements in this area and in the year ahead plan to achieve Level 2 of the Disability Confident Employer Scheme as well as working towards the Autism Inclusion Award.

While the gaps in our data make it difficult to draw precise conclusions it is clear that we continue to see under-representation of staff from minoritised ethnic backgrounds at team manager level and above. At an individual level efforts such as our internal mentoring scheme are having an impact but the relatively low turnover at management levels means it takes time for things to change. We continue to monitor recruitment and progression data to identify where further action can be taken and the board is actively contributing to our anti-racist agenda through a comprehensive action plan.

Financial review

2024-2025 is the eleventh complete year of operation.

The statement of financial activities shows income of £6,159,684 and expenditure of £6,427,239 and hence a deficit of £267,555. Total funds at the year end were £2,387,272. The Charity continues to secure grants and contracts from a wide range of sources including local and national funding streams.

The income was higher than the previous year by £69,078 which reflects the funding changes compared to contracts reported in the last year's annual report. The charity's services are being provided on a sound financial basis.

Sheffield Citizens Advice and Law Centre

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2025

Reserves policy

The Trustees have confirmed that Citizens Advice Sheffield should hold reserves in order that the charity can continue to operate in the event of unforeseen and potentially financially damaging circumstances arising. The Trustees consider that it is prudent to set the reserves target as an amount equivalent to three months' operating expenditure (calculated annually by reference to the financial plan approved by the Board).

This reserves policy is monitored and reviewed by the Trustees regularly and at least annually. On the basis of the budgeted expenditure for the coming year this requires reserves of £6,841,567. At 31st March 2025 free reserves were £1,748,226 (2024 £1,623,812), which is equivalent to 3.1 months running costs based on the coming year's budget.

Investment policy

Any reserves available for Investment are held in interest bearing cash deposit accounts chosen in line with the charity's ethical stance. These reserves are spread across more than one institution to take advantage of the Financial Services Compensation Scheme, in the event of bank failure.

Plans for the future

As set out in the introduction to this report, the Board has approved a strategic and business plan for the period April 25 to March 27. We will stay focused on our four priorities whilst acknowledging that the exact nature of our service delivery may need to flex and adapt to respond to the fast-changing and challenging external environment in which we are operating.

Effective partnerships remain central to our approach across advice and advocacy as we seek to provide accessible services to those who need them most. We have strong foundations across the statutory and voluntary and community sectors and will continue to build on these through consolidating targeted provision linked to health services and community organisations, providing training for frontline staff and volunteers and actively developing new partnerships where we identify unmet need. Ongoing demand pressures across organisations and sectors are most effectively addressed if we work together to support the people of our city.

Sheffield Citizens Advice and Law Centre

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2025

Structure, governance and management

The legal and administrative information set out on page 21 forms part of this report. The Charitable Company is governed by its Memorandum and Articles of Association dated 19th July 2013. Through an open recruitment process we recruit trustees who support the aims of the Charity and bring relevant skills, knowledge and experience. Trustees operate to a role description with newly recruited trustees receiving induction and support from more experienced trustees. The Board recruits new trustees having regard to any skills, knowledge or experience deficits within the current Board.

During 2024-25, the Board appointed Debbie Matthews as chair of the Trustees on 3rd April 2024.

Two trustees resigned during 2024-25 (and a further two in May 2025). Paul Ntulila joined the Board in June 2024 and left in November 2024. Ahmed Mohamed and Eleanor Staniforth joined the Board in March 2025.

In addition, two 'trainee' Trustees were appointed to shadow the activities of the Board and its committees with a view to learning the role in advance of further vacancies.

The Board has positively sought to improve the representation of the people it serves, including positive actions to improve ethnic diversity and to recruit at least one Trustee from the d/Deaf community.

The Board of Trustees meets at least 10 times a year.

The Board has four committees: a Finance, Audit and Risk committee, an HR and People committee, a Client Experience Committee and a Remuneration Committee. With the exception of the Remuneration Committee, each Committee meets a minimum of four times per year. The Board has a scheme of delegation.

In April 2024, the Board approved the financial plan for 2024-25. The Board receives quarterly management accounts and a re-forecast within six weeks of the end of the previous quarter. The Financial Statements comply with statutory requirements and with the Statement of Recommended Practice (Accounting and Reporting by Charities) issued by the Charities Commission, known as the Charities SORP 2015 (FRS 102).

Sheffield Citizens Advice and Law Centre

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2025

Risk management

The Finance, Audit and Risk Committee is responsible for ensuring that we manage risk effectively. The risk management arrangements include robust performance and quality management, financial management, systematic risk assessment of ICT systems and the introduction of measures for greater resilience including compliance with information assurance requirements and detailed inspections of the organisation's premises.

In 2024-25 we have continued work to improve our cyber security posture. We have renewed our Cyber Essentials certification and are working towards Cyber Essentials plus for September 2025.

The Board maintains a strategic Risk Register which is considered fortnightly by the Leadership Team, at each meeting of the Finance, Audit and Risk Committee, and presented to the Board on a regular basis.

Sheffield Citizens Advice and Law Centre

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2025

Reference and administrative details

Charity number	1153277
Company number	8616847
Financial Conduct Authority registration number	FRN 617731
Office of Immigration Services Commissioner	N201300063
Information Commissioner's Office Registration	ZA019728
Name and registered office	Sheffield Citizens Advice and Law Centre 20 Arundel Gate Sheffield, S1 2PP

Our advisors:

Auditors	Allen, West and Foster Ltd Omega Court, 364-366 Cemetery Road Sheffield S11 8FT
Bankers	Unity Trust Bank Plc 9 Brindley Place Birmingham B1 2HB

Trustees and Directors

	Appointed	Resigned
Debbie Mathews	06/09/23	
Mark Gamsu	18/07/13	
Alistair Griggs	18/07/13	
Hilary Dawson	04/09/13	
Mark Smith	05/10/16	07/05/25
Sheila Robinson	05/09/18	
Helen Steers	05/09/18	
Karen Escott	07/10/20	
David Sollitt	07/10/20	22/05/25
Gregg Watts	07/10/20	
Neal Southwick	05/10/22	
Lynsey Golland	05/10/22	
Rebecca Morcos	05/10/22	05/06/24
Mohammad Rajjaque	06/09/23	
Paul Ntulila	05/06/24	19/11/24
Ahmed Mohamed	05/03/25	
Eleanor Staniforth	05/03/25	

Principal Staff

Chief Executive	Sylvia Ward	01/11/2021
Head of Advice	Joanne Abdulla	06/12/2017
Head of Advocacy and Influence	Danielle Atherton	21/12/2024
Head of Resources and Organisational Development	Peter Brown	19/08/2019

Sheffield Citizens Advice and Law Centre

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2025

Trustees' Responsibilities

The trustees (who are also directors of Sheffield Citizens Advice and Law Centre Limited for the purposes of company law) are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the trustees to prepare financial statements for each financial year, 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 these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP 2015 (FRS 102);
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis, unless it is inappropriate to presume that the charitable company will continue in operation.

The trustees are responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

In so far as the trustees are aware:

- there is no relevant audit information of which the charitable company's auditor is unaware; and
- the trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditor is aware of that information.

Sheffield Citizens Advice and Law Centre

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2025

Allen, West and Foster Ltd were reappointed as auditors at the meeting of the Board on 5th February 2025.

This report has been prepared taking advantage of the small companies' exemption of section 41 SA of the Companies Act 2006.

Signed on behalf of the Trustees



Dated 1 October 2025

Debbie Mathews (Trustee Board Chair and Company Director)

Sheffield Citizens Advice and Law Centre

Company Limited by Guarantee

Independent Auditor's Report to the Members of Sheffield Citizens Advice and Law Centre

Year ended 31 March 2025

Opinion

We have audited the financial statements of Sheffield Citizens Advice and Law Centre (the 'charity') for the year ended 31 March 2025 which comprise the statement of financial activities (including income and expenditure account), statement of financial position, statement of cash flows and the related notes, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including FRS 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charity's affairs as at 31 March 2025 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice;
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charity's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Sheffield Citizens Advice and Law Centre

Company Limited by Guarantee

Independent Auditor's Report to the Members of Sheffield Citizens Advice and Law Centre *(continued)*

Year ended 31 March 2025

Other information

The other information comprises the information included in the annual report, other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Opinions on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the trustees' report for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the trustees' report has been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the charity and its environment obtained in the course of the audit, we have not identified material misstatements in the trustees' report.

We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit.

Sheffield Citizens Advice and Law Centre

Company Limited by Guarantee

Independent Auditor's Report to the Members of Sheffield Citizens Advice and Law Centre *(continued)*

Year ended 31 March 2025

Responsibilities of trustees

As explained more fully in the trustees' responsibilities statement, the trustees (who are also the directors for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charity or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

Identifying and assessing potential risks related to irregularities

In identifying and assessing risks of material misstatement in respect of irregularities, including fraud and non-compliance with laws and regulations, we considered the following:

Audit risks identified

- the nature of the industry and sector, control environment and business performance;
- results of our enquiries of management, about their own identification and assessment of the risks of irregularities;
- any matters we identified having made enquiries about the documentation of their policies and procedures relating to:
 - identifying, evaluating and complying with laws and regulations and whether they were aware of any instances of non-compliance;
 - detecting and responding to the risks of fraud and whether they have knowledge of any actual, suspected or alleged fraud;
 - the internal controls established to mitigate risks of fraud or non-compliance with laws and regulations;
- the matters discussed among the audit engagement team regarding how and where fraud might occur in the financial statements and any potential indicators of fraud.

As a result of these procedures, we considered the opportunities and incentives that may exist within the organisation for fraud and identified the greatest potential for fraud in relation to income recognition, banking procedures and segregation of duties. In common with all audits under ISAs (UK), we are also required to perform specific procedures to respond to the risk of management

Sheffield Citizens Advice and Law Centre

Company Limited by Guarantee

Independent Auditor's Report to the Members of Sheffield Citizens Advice and Law Centre *(continued)*

Year ended 31 March 2025

override.

We also obtained an understanding of the legal and regulatory frameworks that the company operates in, focusing on provisions of those laws and regulations that had a direct effect on the determination of material amounts and disclosures in the financial statements. The key laws and regulations we considered in this context included the UK Companies Act, UK Corporate Governance Code and local tax legislation.

In addition, we considered provisions of other laws and regulations that do not have a direct effect on the financial statements but compliance with which may be fundamental to the company's ability to operate or to avoid a material penalty.

Audit response to risks identified

As a result of performing the above, we identified income recognition, management override of controls and related party transactions as key audit matters related to the potential risk of fraud. In order to mitigate the risk identified, enquiries were made of key management personnel as to the processes surrounding the recording of transactions and recognition of income, including agreement to remittance advices and grant agreements. The existence of related parties was enquired about with key management personnel and throughout the audit and review of the accounts (as well as the transactions included therein) it was ensured that there were no disclosable items or transactions which had not been conducted at arms length.

In addressing the risk of fraud through management override of controls, our procedures included reviewing and testing the appropriateness of journal entries and other adjustments; assessing whether the judgements made in making accounting estimates are indicative of a potential bias; and evaluating the business rationale of any significant transactions that are unusual or outside the normal course of business. Due to the minimal number of transactions throughout the financial year it was clear that there had been no management override of controls and that each transaction had been correctly and properly recorded as appropriate.

We also communicated relevant identified laws and regulations and potential fraud risks to all engagement team members and remained alert to any indications of fraud or noncompliance with laws and regulations throughout the audit.

As part of an audit in accordance with ISAs (UK), we exercise professional judgment and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
 - Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the internal control.
 - Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the trustees.
 - Conclude on the appropriateness of the trustees' use of the going concern basis of accounting
-

Sheffield Citizens Advice and Law Centre

Company Limited by Guarantee

Independent Auditor's Report to the Members of Sheffield Citizens Advice and Law Centre *(continued)*

Year ended 31 March 2025

and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the charity's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the charity to cease to continue as a going concern.

- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

Use of our report

This report is made solely to the charity's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charity's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and the charity's members as a body, for our audit work, for this report, or for the opinions we have formed.



Stephen Allen ACA FCCA (Senior Statutory Auditor)

For and on behalf of
Allen, West and Foster Limited
Chartered accountants & statutory auditor
Omega Court
364-366 Cemetery Road
Sheffield
S11 8FT

1 October 2025

Sheffield Citizens Advice and Law Centre

Company Limited by Guarantee

Statement of Financial Activities (including income and expenditure account)

Year ended 31 March 2025

		Unrestricted funds £	2025 Restricted funds £	Total funds £	2024 Total funds £
	Note				
Income and endowments					
Charitable activities	5	2,705,514	3,406,811	6,112,325	6,073,452
Donations and legacies	5	18,589	-	18,589	5,211
Investment income	6	26,633	-	26,633	6,385
Other income	7	2,137	-	2,137	5,558
Total income		<u>2,752,873</u>	<u>3,406,811</u>	<u>6,159,684</u>	<u>6,090,606</u>
Expenditure					
Expenditure on charitable activities	8,9	2,474,083	3,953,157	6,427,239	5,304,127
Total expenditure		<u>2,474,083</u>	<u>3,953,157</u>	<u>6,427,239</u>	<u>5,304,127</u>
Net (expenditure)/income		<u>278,790</u>	<u>(546,346)</u>	<u>(267,555)</u>	<u>786,479</u>
Transfers between funds		17,956	(17,956)	-	-
Net movement in funds		<u>296,746</u>	<u>(564,302)</u>	<u>(267,555)</u>	<u>786,479</u>
Reconciliation of funds					
Total funds brought forward		1,680,955	973,873	2,654,828	1,868,349
Total funds carried forward		<u>1,977,701</u>	<u>409,571</u>	<u>2,387,272</u>	<u>2,654,828</u>

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

The notes on pages 32 to 52 form part of these financial statements.

Sheffield Citizens Advice and Law Centre

Company Limited by Guarantee

Statement of Financial Position

31 March 2025

	Note	2025 £	2024 £
Fixed assets			
Tangible fixed assets	13	229,475	57,143
Current assets			
Debtors	14	969,908	914,922
Cash at bank and in hand		<u>1,738,027</u>	<u>1,934,571</u>
		2,707,935	2,849,493
Creditors: amounts falling due within one year	15	<u>550,138</u>	<u>251,808</u>
Net current assets		<u>2,157,797</u>	<u>2,597,685</u>
Total assets less current liabilities		<u>2,387,272</u>	<u>2,654,828</u>
Net assets		<u>2,387,272</u>	<u>2,654,828</u>
Funds of the charity			
Restricted funds		409,571	973,873
Unrestricted funds		<u>1,977,701</u>	<u>1,680,955</u>
Total charity funds	17	<u>2,387,272</u>	<u>2,654,828</u>

These financial statements were approved by the board of trustees and authorised for issue on 1 October 2025, and are signed on behalf of the board by:



Deborah Mathews
Trustee



Hilary Dawson
Trustee

The notes on pages 32 to 52 form part of these financial statements.

Sheffield Citizens Advice and Law Centre

Company Limited by Guarantee

Statement of Cash Flows

Year ended 31 March 2025

	2025 £	2024 £
Cash flows from operating activities		
Net (expenditure)/income	(267,555)	786,479
<i>Adjustments for:</i>		
Depreciation of tangible fixed assets	12,264	19,241
Other interest receivable and similar income	(26,633)	(6,385)
Gains on disposal of tangible fixed assets	–	(3,817)
Accrued expenses/(income)	20,141	(32,633)
<i>Changes in:</i>		
Stocks	5,038	1,829
Trade and other debtors	(64,793)	(194,409)
Trade and other creditors	282,957	(139,755)
Cash generated from operations	(38,581)	430,550
Interest received	26,633	6,385
Net cash (used in)/from operating activities	<u>(11,948)</u>	<u>436,935</u>
Cash flows from investing activities		
Purchase of tangible assets	(184,596)	–
Proceeds from sale of tangible assets	–	60,000
Net cash (used in)/from investing activities	<u>(184,596)</u>	<u>60,000</u>
Net (decrease)/increase in cash and cash equivalents	(196,544)	496,935
Cash and cash equivalents at beginning of year	<u>1,934,571</u>	<u>1,437,636</u>
Cash and cash equivalents at end of year	<u>1,738,027</u>	<u>1,934,571</u>

The notes on pages 32 to 52 form part of these financial statements.

Sheffield Citizens Advice and Law Centre

Company Limited by Guarantee

Notes to the Financial Statements

Year ended 31 March 2025

1. General information

The charity is a public benefit entity and a private company limited by guarantee, registered in England and Wales and a registered charity in England and Wales. The address of the registered office is 20 Arundel Gate, Sheffield, S1 2PP.

2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the 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) (Charities SORP (FRS 102)) and the Companies Act 2006.

3. Accounting policies

Accrued holiday pay

Provision is made at the balance sheet date for holidays accrued but not taken at the salary rate of the relevant employee at that date. The expected cost of compensated short term absence (i.e. holidays) is charged to the SOFA on an accruals basis.

Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

The financial statements are prepared in sterling, which is the functional currency of the entity.

Irrecoverable value added tax

Irrecoverable value added tax relating to fixed assets is capitalised as part of the asset cost. Amounts that relate to resources expended are written off to the Statement of Financial Activities in the period in which they arise.

Going concern

There are no material uncertainties about the charity's ability to continue.

Judgements and key sources of estimation uncertainty

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

Income tax

The charity is a registered charity and as such is not liable to corporation tax on its income to the extent that its income is used for charitable purposes.

Sheffield Citizens Advice and Law Centre

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2025

3. Accounting policies *(continued)*

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.

Incoming resources

All income is included in the statement of financial activities when entitlement has passed to the charity, it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably. Income is only deferred when the donor specifies that the grant must only be used in future accounting periods or the donor has imposed conditions which must be met before the charity has unconditional entitlement.

- legacy income is recognised when receipt is probable and entitlement is established.

- income from donated goods is measured at the fair value of the goods unless this is impracticable to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.

- income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

Sheffield Citizens Advice and Law Centre

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2025

3. Accounting policies *(continued)*

Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.
- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

Tangible assets

Tangible assets are initially recorded at cost, and subsequently stated at cost less any accumulated depreciation and impairment losses. Any tangible assets carried at revalued amounts are recorded at the fair value at the date of revaluation less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

An increase in the carrying amount of an asset as a result of a revaluation, is recognised in other recognised gains and losses, unless it reverses a charge for impairment that has previously been recognised as expenditure within the statement of financial activities. A decrease in the carrying amount of an asset as a result of revaluation, is recognised in other recognised gains and losses, except to which it offsets any previous revaluation gain, in which case the loss is shown within other recognised gains and losses on the statement of financial activities.

Depreciation

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Long leasehold property	-	Over the remaining term of the lease
Fixtures and fittings	-	33% straight line

Impairment of fixed assets

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date.

Sheffield Citizens Advice and Law Centre

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2025

3. Accounting policies *(continued)*

Impairment of fixed assets *(continued)*

For the purposes of impairment testing, when it is not possible to estimate the recoverable amount of an individual asset, an estimate is made of the recoverable amount of the cash-generating unit to which the asset belongs. The cash-generating unit is the smallest identifiable group of assets that includes the asset and generates cash inflows that largely independent of the cash inflows from other assets or groups of assets.

For impairment testing of goodwill, the goodwill acquired in a business combination is, from the acquisition date, allocated to each of the cash-generating units that are expected to benefit from the synergies of the combination, irrespective of whether other assets or liabilities of the charity are assigned to those units.

Financial instruments

A financial asset or a financial liability is recognised only when the charity becomes a party to the contractual provisions of the instrument.

Basic financial instruments are initially recognised at the amount receivable or payable including any related transaction costs.

Current assets and current liabilities are subsequently measured at the cash or other consideration expected to be paid or received and not discounted.

Debt instruments are subsequently measured at amortised cost.

Where investments in shares are publicly traded or their fair value can otherwise be measured reliably, the investment is subsequently measured at fair value with changes in fair value recognised in income and expenditure. All other such investments are subsequently measured at cost less impairment.

Other financial instruments, including derivatives, are initially recognised at fair value, unless payment for an asset is deferred beyond normal business terms or financed at a rate of interest that is not a market rate, in which case the asset is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Other financial instruments are subsequently measured at fair value, with any changes recognised in the statement of financial activities, with the exception of hedging instruments in a designated hedging relationship.

Financial assets that are measured at cost or amortised cost are reviewed for objective evidence of impairment at the end of each reporting date. If there is objective evidence of impairment, an impairment loss is recognised under the appropriate heading in the statement of financial activities in which the initial gain was recognised.

Sheffield Citizens Advice and Law Centre

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2025

5. Donations and legacies *(continued)*

For all equity instruments regardless of significance, and other financial assets that are individually significant, these are assessed individually for impairment. Other financial assets are either assessed individually or grouped on the basis of similar credit risk characteristics.

Any reversals of impairment are recognised immediately, to the extent that the reversal does not result in a carrying amount of the financial asset that exceeds what the carrying amount would have been had the impairment not previously been recognised.

4. Limited by guarantee

In the event of the charity being wound up, the liability in respect of the guarantee is limited to £1 per member of the charity.

5. Donations and charitable activities

	Unrestricted Funds £	Restricted Funds £	Total Funds 2025 £
Donations			
Donations	18,589	–	18,589

Charitable Activities

	Unrestricted	Restricted	Total 2025
Sheffield City Council			
Adult Social Care Financial Health Check Initiative	100,000	-	100,000
Building Successful Families	-	100,364	100,364
Drug & Alcohol /Domestic Abuse Coordination Team	-	73,789	73,789
EU Settlement Scheme	-	-	-
Local Area Committees – first contact funding	-	-	-
MSIF Training	-	11,920	11,920
Public Health Increasing Access project	-	-	-
Registered Housing Providers – Debt Advice	-	-	-
SCC Core Service Grant (Advice)	-	851,795	851,795
SCC Foodbanks funding	-	-	-
Sheffield Advocacy Hub	1,664,034	-	1,664,034
Shared Prosperity Fund – Community Trainers	-	55,000	55,000
Shared Prosperity Fund - Debt Support Service	-	34,667	34,667
Social Landlords	84,000	-	84,000
SPRING continuation funding	-	-	-
Volunteer Coordinator	-	-	-
Citizens Advice national funding			
Citizens Advice Remote Service	-	72,625	72,625
Consumer Service	-	385,319	385,319
Debt Modernisation	-	-	-
Help to claim	-	278,329	278,329
Money and Pensions Service Debt Advice	-	418,950	418,950

Sheffield Citizens Advice and Law Centre

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2025

5. Donations and legacies *(continued)*

Pension Wise	-	112,256	112,256
Yorkshire Building Society	31,745	-	31,745
NHS Sheffield and other NHS related services			
Advice in GP Surgeries Pilot	-	-	-
Advocacy Generic	-	127,471	127,471
Cystic Fibrosis	24,329	-	24,329
Haematology	10,468	-	10,468
Mental Health Advice Service	-	132,868	132,868
NHS ICB City of Sanctuary project	-	-	-
Primary & Community Mental Health Transformation Programme	-	-	-
Sheffield Children's Hospital – Major Trauma	7,500	-	7,500
Sheffield Children's Hospital	18,092	-	18,092
Stewart's Law - Spinal Injuries Advice	22,120	-	22,120
Victoria Hall	-	36,400	36,400
Weston Park Cancer Information Centre	100,268	-	100,268
Weston Park – Big Purple Bus	-	19,786	19,786
Legal Aid Agency & related law centre funding			
Legal Services Housing Advice	124,360	-	124,360
Access to Justice Foundation (Community Justice Fund) – Improving Lives Through Advice	-	100,000	100,000
Asylum, Migration and Integration Fund			
Asylum, Migration and Integration Fund	-	-	-
Energy Advice			
British Gas Energy Trust	-	166,935	166,935
NEA	40,000	-	40,000
Northern Powergrid	187,572	-	187,572
Northern Powergrid – Deaf Advice	103,380	-	103,380
Community Organisations & Foodbanks			
Burngreave Foodbank	-	41,057	41,057
Community Broomhall	-	27,179	27,179
Digital Inclusion	64,947	-	64,947
Gleadless Valley Foodbank	-	10,572	10,572
Grace Foodbank	-	25,087	25,087
Handsworth Foodbank	-	27,683	27,683
Handsworth and Ballifield Tara	-	3,970	3,970
ISRAAC	-	16,371	16,371
NGN – Deaf Advice	90,536	-	90,536
S6 Foodbank	-	97,226	97,226
S12 Community Pantry	-	15,155	15,155
Sheffield Royal Society for the Blind - Deaf Advice in Rotherham	-	7,650	7,650
South Yorkshire Housing Association	32,163	-	32,163
Stocksbridge Foodbank	-	6,000	6,000
Three Guineas	-	46,683	46,683
Voluntary Action Sheffield – SPRING	-	107,030	107,030
Westfield S20 Foodbank	-	5,969	5,969
Other			
Access to work	-	(9,295)	(9,295)
Other smaller funders	-	-	-
TOTAL	2,705,514	3,406,811	6,112,325

Sheffield Citizens Advice and Law Centre

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2025

5. Donations and legacies *(continued)*

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
Donations			
Donations	5,211	-	5,211

Charitable Activities

	Unrestricted	Restricted	Total 2024
Sheffield City Council			
Adult Social Care Financial Health Check Initiative	-	63,438	63,438,
Building Successful Families	-	61,068	61,068
Drug & Alcohol /Domestic Abuse Coordination Team	-	72,420	72,420
EU Settlement Scheme	-	35,359	35,359
Local Area Committees – first contact funding	-	170,211	170,211
Public Health Increasing Access project	-	300,000	300,000
Registered Housing Providers – Debt Advice	39,900	-	39,900
SCC Core Service Grant (Advice)	-	887,795	887,795
SCC Foodbanks funding	-	6,198	6,198
Sheffield Advocacy Hub	1,338,887		1,338,887
Shared Prosperity Fund – Community Trainers	-	80,000	80,000
Shared Prosperity Fund - Debt Support Service	-	5,333	5,333
SPRING continuation funding	-	26,847	26,847
Volunteer Coordinator	-	55,000	55,000
Citizens Advice national funding			
Citizens Advice Remote Service	-	31,125	31,125
Consumer Service	-	330,600	330,600
Debt Modernisation	-	16,384	16,384
Help to claim	-	233,802	233,802
Money and Pensions Service Debt Advice	-	418,950	418,950
Pension Wise	-	138,117	138,117
Yorkshire Building Society	21,263	-	21,263
NHS Sheffield and other NHS related services			
Advice in GP Surgeries Pilot	-	400,000	400,000
Advocacy Generic	-	126,711	126,711
Cystic Fibrosis	23,968	-	23,968
Haematology	9,842	-	9,842
Mental Health Advice Service	-	82,374	82,374
Primary & Community Mental Health Transformation Programme	6,525	-	6,525
Sheffield Children's Hospital – Major Trauma	-	-	-
Sheffield Children's Hospital	-	-	-
Stewart's Law - Spinal Injuries Advice	21,506	-	21,506

Sheffield Citizens Advice and Law Centre

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2025

5. Donations and legacies *(continued)*

Victoria Hall	-	-	-
Weston Park Cancer Information Centre	-	91,886	91,886
Weston Park – Big Purple Bus	-	-	-
Legal Aid Agency & related law centre funding			
Legal Services Housing Advice	113,847	-	113,847
Access to Justice Foundation (Community Justice Fund) – Improving Lives Through Advice	-	100,000	100,000
Asylum, Migration and Integration Fund			
Asylum, Migration and Integration Fund	-	144,053	144,053
Energy Advice			
British Gas Energy Trust	-	89,926	89,926
NEA	-	-	-
Northern Powergrid	208,893	-	208,893
Northern Powergrid – Deaf Advice	23,997	-	23,997
Community Organisations & Foodbanks			
Burngreave Foodbank	-	41,683	41,683
Community Broomhall	-	27,179	27,179
Digital Inclusion	-	-	-
Gleadless Valley Foodbank	-	41,683	41,683
Grace Foodbank	-	24,026	24,026
Handsworth Foodbank	-	26,949	26,949
Handsworth and Ballifield Tara	-	-	-
ISRAAC	-	-	-
NGN - Deaf Advice	-	-	-
S6 Foodbank	-	60,703	60,703
S12 Community Pantry	-	-	-
Sheffield Royal Society for the Blind - Deaf Advice in Rotherham	-	9,714	9,714
South Yorkshire Housing Association	29,800	-	29,800
Stocksbridge Foodbank	-	-	-
Three Guineas	-	-	-
Voluntary Action Sheffield – SPRING	-	-	-
Westfield S20 Foodbank	-	7,264	7,264
Other			
Access to work	-	-	-
Other smaller funders	9,643	18,583	28,226
TOTAL	1,848,071	4,225,381	6,073,452

Donated services and facilities

The Sheffield Health & Social Care NHS Foundation Trust provided the charity with office space and other administration support costs. A total of £nil (2024 - £nil) has been recognised as income and expenditure to reflect the administration support costs. No value was recognised towards the provision of office space.

6. Investment income

	Unrestricted Funds	Total Funds 2025	Unrestricted Funds	Total Funds 2024
	£	£	£	£
Bank interest receivable	26,633	26,633	6,385	6,385

Sheffield Citizens Advice and Law Centre

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2025

7. Other income

	Unrestricted Funds £	Total Funds 2025 £	Unrestricted Funds £	Total Funds 2024 £
Gain on disposal of tangible fixed assets held for charity's own use	–	–	3,817	3,817
Other income	2,137	2,137	1,741	1,741
	<u>2,137</u>	<u>2,137</u>	<u>5,558</u>	<u>5,558</u>

8. Expenditure on charitable activities by fund type

	Unrestricted Funds £	Restricted Funds £	Total Funds 2025 £
Advice and information services	2,468,019	3,953,157	6,421,175
Support costs	6,064	–	6,064
	<u>2,474,083</u>	<u>3,953,157</u>	<u>6,427,239</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
Advice and information services	1,908,354	3,387,788	5,296,142
Support costs	7,985	–	7,985
	<u>1,916,339</u>	<u>3,387,788</u>	<u>5,304,127</u>

Classification of resources expended

	2025 £	2024 £
Wages and salaries	5,255,379	4,325,123
Other staff and volunteer costs	115,775	111,626
Office costs	88,715	99,428
Premises costs	317,373	206,570
Equipment and IT support	253,929	257,652
Professional fees and consultants	119,636	102,265
Partner payments	249,508	172,146
Audit and accountancy	6,064	7,985
Other costs	8,596	2,091
Depreciation	12,264	19,241
	<u>6,427,239</u>	<u>5,304,127</u>

Sheffield Citizens Advice and Law Centre

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2025

9. Expenditure on charitable activities by activity type

	Activities undertaken directly £	Support costs £	Total funds 2025 £	Total fund 2024 £
Advice and information services	6,421,175	–	6,421,175	5,296,142
Governance costs	–	6,064	6,064	7,985
	<u>6,421,175</u>	<u>6,064</u>	<u>6,427,239</u>	<u>5,304,127</u>

10. Net (expenditure)/income

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

	2025 £	2024 £
Depreciation of tangible fixed assets	12,264	19,241
Gains on disposal of tangible fixed assets	–	(3,817)

11. Staff costs

The total staff costs and employee benefits for the reporting period are analysed as follows:

	2025 £	2024 £
Wages and salaries	5,255,379	4,325,123
Other employee benefits	115,775	111,626
	<u>5,371,154</u>	<u>4,436,749</u>

The average head count of employees during the year was 197 (2024: 174). The average number of full-time equivalent employees during the year is analysed as follows:

	2025 No.	2024 No.
Managers and advice supervisors	20	17
Advisors and advocates	151	132
Administration and support	26	25
	<u>197</u>	<u>174</u>

Sheffield Citizens Advice and Law Centre

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2025

11. Staff costs *(continued)*

Calculated on the basis of full-time equivalents, the total was 163 (2024 - 139).

Analysis of Staff costs:-

	2025	2024
	£	£
Salaries	4,639,090	3,834,012
Employers national insurance	396,725	313,699
Cycle to work	1,450	1,583
Employers pension	218,114	175,829
	<u>5,255,379</u>	<u>4,325,123</u>

No employee received employee benefits of more than £60,000 during the year (2024: Nil).

Key Management Personnel

The key management personnel of the charity comprise the trustees, the Chief Executive, Head of Resources and Organisational Development and Head of Advice. The total employee benefits of the key management personnel were £164,984 (2024 - £159,823).

12. Trustee remuneration and expenses

No remuneration was paid to the trustees of the charity (2024 - £nil).

No expenses were paid to trustees of the charity (2024 - £nil).

13. Tangible fixed assets

	Long leasehold property £
Cost	
At 1 Apr 2024	65,000
Additions	184,596
At 31 Mar 2025	<u>249,596</u>
Depreciation	
At 1 Apr 2024	7,857
Charge for the year	12,264
At 31 Mar 2025	<u>20,121</u>
Carrying amount	
At 31 Mar 2025	<u>229,475</u>
At 31 Mar 2024	<u>57,143</u>

Sheffield Citizens Advice and Law Centre

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2025

14. Debtors

	2025	2024
	£	£
Trade debtors	822,781	759,485
Prepayments and accrued income	145,455	152,640
Other debtors	1,672	2,797
	<u>969,908</u>	<u>914,922</u>

15. Creditors: amounts falling due within one year

	2025	2024
	£	£
Trade creditors	84,488	70,983
Accruals and deferred income	192,873	95,689
Social security and other taxes	245,669	74,626
Other creditors	27,10	10,510
	<u>550,138</u>	<u>251,808</u>

16. Deferred income

	2025	2024
	£	£
At 1 April 2024	7,088	61,525
Amount released to income	(7,088)	(61,525)
Amount deferred in year	88,900	7,088
At 31 March 2025	<u>88,900</u>	<u>7,088</u>

Sheffield Citizens Advice and Law Centre

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2025

17. Analysis of charitable funds

Unrestricted funds

	At 1 Apr 2024	Income	Expenditure	Transfers	At 31 Mar 2025
	£	£	£	£	£
General funds	1,347,955	2,752,873	(2,422,881)	299,754	1,977,701
Premises strategy	333,000	–	(51,202)	(281,798)	–
	<u>1,680,955</u>	<u>2,752,873</u>	<u>(2,474,083)</u>	<u>17,956</u>	<u>1,977,701</u>

	At 1 Apr 2023	Income	Expenditure	Transfers	At 31 Mar 2024
	£	£	£	£	£
General funds	1,459,069	1,865,225	(1,916,339)	(60,000)	1,347,955
Premises strategy	273,000	–	–	60,000	333,000
	<u>1,732,069</u>	<u>1,865,225</u>	<u>(1,916,339)</u>	<u>–</u>	<u>1,680,955</u>

Restricted funds

	01/04/2024 £	Income £	Expenditure £	Transfers £	31/03/2025 £
Sheffield City Council					
Adult Social Care Financial Health Check Initiative	-	-	-	-	-
Building Successful Families	-	100,364	(100,364)	-	-
Drug & Alcohol /Domestic Abuse Coordination Team	-	73,789	(73,789)	-	-
EU Settlement Scheme	7,750	-	(7,750)	-	-
Local Area Committees – first contact funding	113,474	-	(113,474)	-	-
MSIF Training	-	11,920	-	-	11,920
Public Health Increasing Access project	237,771	-	(122,271)	-	115,500
SCC Core Service Grant (Advice)	59,900	851,795	(911,695)	-	-
SCC Foodbanks funding	-	-	-	-	-
Shared Prosperity Fund – Community Trainers	55,503	55,000	(110,503)	-	-
Shared Prosperity Fund – Debt Support Service	-	34,667	(34,667)	-	-
SPRING continuation funding	-	-	-	-	-

Sheffield Citizens Advice and Law Centre

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2025

	Volunteer Coordinator	45,329	-	(45,329)	-	-
Citizens Advice national funding						
	Citizens Advice Remote Service	-	72,625	(65,709)	-	6,916
	Consumer Service	-	385,319	(385,319)	-	-
	Debt Modernisation	-	-	-	-	-
	Help to claim	-	278,329	(278,329)	-	-
	Money and Pensions Service	-	418,950	(418,950)	-	-
	Pension Wise	-	112,256	(112,256)	-	-
NHS Sheffield and other NHS related services						
	Advice in GP Surgeries Pilot	285,726	-	(195,265)	-	90,461
	Advocacy Generic	-	127,471	(127,471)	-	-
	Mental Health Advice Service	-	132,868	(132,868)	-	-
	NHS ICB City of Sanctuary project	-	-	-	-	-
	Victoria Hall	-	36,400	(36,400)	-	-
	Weston Park Cancer Information Centre	-	-	-	-	-
	Weston Park – Big Purple Bus	-	19,786	(19,786)	-	-
Legal Aid Agency & related law centre funding						
	Access to Justice Foundation [Community Justice Fund] – Improving Lives Through Advice	100,000	100,000	(100,000)	-	100,000
Asylum, Migration and Integration Fund						
	Asylum, Migration and Integration Fund	-	-	-	-	-
Energy Advice						
	British Gas Energy Trust	-	166,935	(166,935)	-	-
Community Organisations & Foodbanks						
	Burngreave Foodbank	5,286	41,057	(40,643)	-	5,700
	Community Broomhall	-	27,179	(18,179)	-	9,000
	Gleadless Valley Foodbank	5,286	10,572	(15,858)	-	-
	Grace Foodbank	6,006	25,087	(25,793)	-	5,300
	Handsworth Foodbank	4,512	27,683	(26,895)	-	5,300
	Handsworth and Ballifield Tara	-	3,970	(3,970)	-	-
	ISRAAC	-	16,371	(16,371)	-	-
	S6 Foodbank	-	97,226	(97,226)	-	-
	S12 community	-	15,155	(8,357)	-	6,798

Sheffield Citizens Advice and Law Centre

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2025

Pantry						
Sheffield Royal Society for the Blind - Deaf Advice in Rotherham	-	7,650	(7,650)	-	-	
Stocksbridge Foodbank	-	6,000	(6,000)	-	-	
Three Guineas	-	46,683	(39,686)	-	6,997	
Voluntary Action Sheffield – Spring	-	107,030	(107,030)	-	-	
Westfield S20 Foodbank	1,650	5,969	(7,619)	-	-	
Other						
Access to Work	-	(9,295)	(12,486)	21,781	-	
Other smaller funders	-	-	-	-	-	
Redundancy Fund	45,680	-	-	-	45,680	
Fixed asset fund	-	-	-	-	-	
TOTAL	973,873	3,406,811	(3,953,157)	(17,956)	409,571	

Sheffield Citizens Advice and Law Centre

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2025

17. Analysis of charitable funds *(continued)*

	01/04/2023 £	Income £	Expenditure £	Transfers £	31/03/2024 £
Sheffield City Council					
Adult Social Care Financial Health Check Initiative	-	63,438	(63,438)	-	-
Building Successful Families	-	61,068	(61,068)	-	-
Drug & Alcohol /Domestic Abuse Coordination Team	-	72,420	(72,420)	-	-
EU Settlement Scheme	-	35,359	(27,609)	-	7,750
Local Area Committees – first contact funding	-	170,211	(56,737)	-	113,474
MSIF Training	-	-	-	-	-
Public Health Increasing Access project	-	300,000	(62,229)	-	237,771
SCC Core Service Grant (Advice)	30,000	887,795	(857,895)	-	59,900
SCC Foodbanks funding	-	6,198	(6,198)	-	-
Shared Prosperity Fund – Community Trainers	18,333	80,000	(42,830)	-	55,503
Shared Prosperity Fund – Debt Support Service	-	5,333	(5,333)	-	-
SPRING continuation funding	-	26,847	(26,847)	-	-
Volunteer Coordinator	-	55,000	(9,671)	-	45,329
Citizens Advice national funding					
Citizens Advice Remote Service	-	31,125	(31,125)	-	-
Consumer Service	-	330,600	(330,600)	-	-
Debt Modernisation	-	16,384	(16,384)	-	-
Help to claim	-	233,802	(233,802)	-	-
Money and Pensions Service	-	418,950	(418,950)	-	-
Pension Wise	-	138,117	(138,117)	-	-
NHS Sheffield and other NHS related services					
Advice in GP Surgeries Pilot	-	400,000	(114,274)	-	285,726
Advocacy Generic	-	126,711	(126,711)	-	-
Mental Health Advice Service	-	82,374	(82,374)	-	-
NHS ICB City of Sanctuary project	35,000	-	(35,000)	-	-
Victoria Hall	-	-	-	-	-
Weston Park Cancer Information Centre	-	91,886	(91,886)	-	-
Weston Park – Big	-	-	-	-	-

Sheffield Citizens Advice and Law Centre

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2025

17. Analysis of charitable funds *(continued)*

Purple Bus						
Legal Aid Agency & related law centre funding						
Access to Justice Foundation [Community Justice Fund] – Improving Lives Through Advice	-	100,000	-	-	-	100,000
Asylum, Migration and Integration Fund						
Asylum, Migration and Integration Fund	-	144,053	(144,053)	-	-	-
Energy Advice						
British Gas Energy Trust	-	89,926	(89,926)	-	-	-
Community Organisations & Foodbanks						
Burngreave Foodbank	-	41,683	(36,397)	-	-	5,286
Community Broomhall	-	27,179	(27,179)	-	-	-
Gleadless Valley Foodbank	-	41,683	(36,397)	-	-	5,286
Grace Foodbank	-	24,026	(18,020)	-	-	6,006
Handsworth Foodbank	-	26,949	(22,437)	-	-	4,512
Handsworth and Ballifield Tara	-	-	-	-	-	-
ISRAAC	-	-	-	-	-	-
S6 Foodbank	-	60,703	(60,703)	-	-	-
S12 Community Pantry	-	-	-	-	-	-
Sheffield Royal Society for the Blind - Deaf Advice in Rotherham	-	9,714	(9,714)	-	-	-
South Yorkshire Housing Association	-	-	-	-	-	-
Stocksbridge Foodbank	-	-	-	-	-	-
Three Guineas	-	-	-	-	-	-
Voluntary Action Sheffield – Spring	-	-	-	-	-	-
Westfield S20 Foodbank	-	7,264	(5,614)	-	-	1,650
Other						
Access to work	-	-	-	-	-	-
Other smaller funders	-	18,583	(18,583)	-	-	-
Redundancy Fund	45,680	-	-	-	-	45,680
Fixed asset fund	7,267	-	(7,267)	-	-	-
TOTAL	136,280	4,225,381	(3,387,788)	-	-	973,873

Sheffield Citizens Advice and Law Centre

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2025

Sheffield City Council		
	Adult Social Care	advice service for people undergoing financial assessments in relation to adult social care, to help maximise their income
	Building Successful Families	advice service for vulnerable families supported by Building Successful Families Partnership.
	Drug & Alcohol/Domestic Abuse Coordination Team	advice service for victims and survivors of domestic abuse
	EU Settlement Scheme	a grant to fund the provision of advice to EU citizens applying to the scheme, funded by the Home Office and in partnership with Sheffield City Council and Darnall Wellbeing
	Local Area Committees – first contact funding	Additional funding for Adviceline during the cost of living crisis from the city council's local area committees
	Public Health Increasing Access project	Public Health funding to ensure all communities across the city can access advice services
	SCC Core Service Grant (Advice)	to contribute to the funding to a city wide advice service for Sheffield including advice provided from a range of locations, in community languages where required and via different channels and pathways.
	SCC Foodbanks funding	additional funding for Advice in Foodbanks
	Shared Prosperity Fund – Community Trainers	funding for Community Trainer posts to support neighbourhood organisations to meet the basic advice needs of their communities.
	Shared Prosperity Fund – Debt Support Service	Debt advice project as part of Opportunity Sheffield's support for people entering employment
	SPRING continuation funding	Advice service for refugees settling in Sheffield
	Volunteer Coordinator	Funding for a volunteer coordinator to recruit and support volunteer staff
Citizens Advice national funding		
	Citizens Advice Remote Service	To increase advice capacity offered through telephone and video channels
	Consumer Service	a grant via a subcontract from Citizens Advice to provide part of the national consumer telephone service.
	Core Cities Funding	A fund to support activities of the Local Citizens Advice Core Cities group.
	Debt Modernisation	Funding for additional ICT equipment to support debt advice
	Help to claim	a grant to provide advice to new claimants of Universal Credit
	Money and Pensions Service	funding to provide a debt advice across the city
	Pension Wise	a face to face guidance service for people aged 50 or over with a defined contribution pension, delivered to people across South Yorkshire
NHS Sheffield and other NHS related services		
	Advice in GP Surgeries	Pilot project to provide advice services within primary care services
	Advocacy Generic	A grant to support the provision of mental health advocacy
	Cystic Fibrosis	advice for Cystic Fibrosis patients

Sheffield Citizens Advice and Law Centre

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2025

	Mental Health Advice Service	A grant to support the provision of specialist advice for people using mental health services, particularly in hospitals
	NHS ICB City of Sanctuary project	funding to provide in person advice at Victoria Hall with City of Sanctuary
	Weston Park Cancer Information Centre	Advice at Weston Park hospital for people undergoing cancer treatment
Legal Aid Agency & related law centre funding		
	Access to Justice Foundation [Community Justice Fund] – Improving Lives Through Advice	funding to ensure specialist advice services continue and ensure services are accessible
Asylum, Migration and Integration Fund		
	Asylum, Migration and Integration Fund	Advice service for refugees settling in Sheffield
Energy Advice		
	British Gas Energy Trust	energy Advice in the cost of living crisis
	Northern Powergrid	energy Advice in the cost of living crisis
	Northern Powergrid - Deaf Advice	energy Advice provided in BSL across the region
Community Organisations & Foodbanks		
	Burngreave Foodbank	in person advice service
	Community Broomhall	in person advice service
	Gleadless Valley Foodbank	in person advice service
	Grace Foodbank	in person advice service
	Handsworth Foodbank	in person advice service
	Handsworth and Ballfield Tara	in person advice service
	ISRAAC	in person advice service
	S2 Foodbank	in person advice service
	S6 Foodbank	in person advice service
	S12 Community Pantry	in person advice service
	Sheffield Royal Society for the Blind - Deaf Advice in Rotherham	advice service for the Deaf community in Rotherham
	South Yorkshire Housing Association	advice service supporting people with mental health problems entering employment
	Stocksbridge Foodbank	in person advice service
	Westfield Foodbank	in person advice service

Sheffield Citizens Advice and Law Centre

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2025

18. Analysis of net assets between funds

	Unrestricted Funds £	Restricted Funds £	Total Funds 2025 £
Tangible fixed assets	229,475	–	229,475
Current assets	2,209,463	498,472	2,707,935
Creditors less than 1 year	(461,237)	(88,901)	(550,138)
Net assets	<u>1,977,701</u>	<u>409,571</u>	<u>2,387,272</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
Tangible fixed assets	57,143	–	57,143
Current assets	1,868,532	980,961	2,849,493
Creditors less than 1 year	(244,720)	(7,088)	(251,808)
Net assets	<u>1,680,955</u>	<u>973,873</u>	<u>2,654,828</u>

Sheffield Citizens Advice and Law Centre

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Notes to the Financial Statements *(continued)*

Year ended 31 March 2025

19. Analysis of changes in net debt

	At 1 Apr 2024	Cash flows	At 31 Mar 2025
	£	£	£
Cash at bank and in hand	<u>1,934,571</u>	<u>(196,544)</u>	<u>1,738,027</u>

20. Related parties

The aggregate total of donations received without conditions from trustees in the year was £nil (2024 - £820).

SHEFFIELD CITIZENS ADVICE AND LAW CENTRE

England & Wales - Charity number 1153277

Accounts

COMPANY REGISTRATION NUMBER: 8616847
CHARITY REGISTRATION NUMBER: 1153277

Sheffield Citizens Advice and Law Centre
Company Limited by Guarantee
Financial Statements
31 March 2024

ALLEN, WEST AND FOSTER LIMITED
Chartered accountants & statutory auditor
Omega Court
364-366 Cemetery Road
Sheffield
S11 8FT

Sheffield Citizens Advice and Law Centre

Company Limited by Guarantee

Financial Statements

Year ended 31 March 2024

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Sheffield Citizens Advice and Law Centre

Company Limited by Guarantee

Trustees Annual Report to the Members of Sheffield Citizens Advice and Law Centre

Year ended 31 March 2024

The trustees are pleased to present their report together with the Financial Statements of the Charitable Company for the year ending 31st March 2024. These are also prepared to meet the requirements for a directors' report and accounts for Companies Act purposes.

The financial statements are being audited as a going concern.

Our objectives and activities

The Charity's objects as extracted from the memorandum of association are:

- *To promote any charitable purpose for the public benefit by the advancement of education, the protection and preservation of health and the relief of poverty, sickness and distress in particular, but without limitation, for the benefit of the community in Sheffield and surrounding areas ("the area of benefit"), and in particular but not limited to those who are socially and/or economically disadvantaged.*
- *To relieve charitable need by the provision of legal advice, assistance and representation and all other services in or in connection with or incidental to any non-contentious business and in the prosecution, defending, compromising and settling of any civil, criminal, matrimonial and administrative causes, claims, interests, suits, and appeals in England or Wales and the European courts on human rights;*
- *To promote any charitable purpose for the benefit of mental health service users, their carers and workers, in particular but not exclusively in the area of benefit, by the advancement of education, the protection and preservation of health and the relief of poverty, sickness and distress:*
- *To relieve those persons who are deaf or hearing impaired, in particular but not exclusively, by providing a free, confidential and accessible advice and information service and to advance education for the public benefit into the problems encountered by those persons who are deaf or hearing impaired and into the needs of such persons.*

Service Aims and Objectives

Our vision and strategic priorities, underpinned by our purpose, values and service commitments are based on an in-depth understanding of what's needed and what works. The organisation's trustees have agreed a strategic plan for 2024-26 which they believe will guide the organisation for the next two years and beyond but we will remain open to change and development as we are managing and leading in the context of a fast changing and at times extremely uncertain environment.

Our vision

Everyone can face problems or challenges at some point. Good advice and effective advocacy are empowering. They help to give people agency and control over their own lives. We recognise that some people, because of their circumstances or the impact of the problem or the discrimination they face, need more help to achieve the best outcome.

Sheffield Citizens Advice and Law Centre

Company Limited by Guarantee

Trustees Annual Report to the Members of Sheffield Citizens Advice and Law Centre

Year ended 31 March 2024

By providing free, confidential and independent advice and advocacy services we aim to help individuals, families and communities have the knowledge, expert support and confidence to solve their problems. And we are particularly driven to ensure the most marginalised people in Sheffield can access our services.

We are committed to supporting and enabling a strong infrastructure around advice and advocacy and aspire to a city where, no matter where someone seeks support, they receive accurate information and guidance and, if needed, a seamless referral to our expert advice or advocacy.

We also strive to influence improvements in external services and campaign for improvements to policies and practices that affect the lives of clients we help by using evidence and research from service provision.

Our Values

Our vision is underpinned by our values. Our values drive all aspects of our work, the way we relate to our communities and clients and the way we relate to each other. Our values drive our behaviours and we expect our People (paid staff, volunteers and trustees) to support our values.

- We are a values driven organisation. Our People are motivated by their desire to **make a difference** to the clients we help and this is our focus.
- We are committed to **fairness**, across our society and within our organisation.
- We are committed to **challenging the impact of poverty, inequality and discrimination** on the lives of the individuals and communities we help.
- We are proud of, respect and **celebrate our diversity**, the diversity of our clients, communities and our People, and are committed to being an inclusive organisation.
- We encourage and support our People to **work with others**, to seek out and **develop partnerships** across communities and neighbourhoods and be **generous** with how we share our skills, resources and support each other.

Our four service commitments

Our four service commitments will drive service standards, service design and our service priorities.

- **Our services are accessible and available when needed.** We offer our services through different channels, guiding clients to the channel which best suits their needs. We use technology to support efficient delivery. We design our services to ensure a straightforward client journey. Our services are visible. Our communities know how to access them and are confident of being able to do so. Where people face barriers to

Sheffield Citizens Advice and Law Centre

Company Limited by Guarantee

Trustees Annual Report to the Members of Sheffield Citizens Advice and Law Centre

Year ended 31 March 2024

engagement such as language barriers or because of ill-health or disability we provide services designed to help overcome these barriers.

- **We support prevention and early intervention** to lessen the impact of the problems people face. We work with others to help build community knowledge and skills to provide information at the earliest opportunity. We embed a common assessment across all of our services to ensure that “every contact counts” and that there is “no wrong door”. We identify, at the earliest opportunity, how to best help people prevent problems escalating. We ensure that we provide practical tools to support self-help. Where a partner is better able to provide the required support, we help people get that support from the right partner at the right time.
- **We help people achieve the outcomes they want and which will have the greatest impact on their lives.** Our services are quality assured, strongly branded and are delivered by our People, with the required specialist skills, knowledge and an understanding of our local communities, to help achieve these outcomes. We seek out and act on our clients’ feedback on the services we provide and ask our clients and our communities to help us design our services to better meet their needs.
- **We make the best use of our resources to make the greatest difference.** We put more resource and attention into the advice and advocacy areas that our data and experience shows matter most to people, particularly those experiencing poverty and disadvantage. We build strong relationships with trusted partner organisations so that we can help clients find a way forward on all issues. We support and develop our People, including a focus on their health and wellbeing, in recognition that our People are our critical resource in delivering good outcomes for clients. We build our capacity by maximising volunteering opportunities. We build the capacity in the city to provide help to more clients by using our expertise to engage partners in that delivery.

Our strategic priorities 2024-2026

We have identified four overarching strategic priorities that will provide the framework for our service provision and organisational development in the coming years. We will

- **Make advice and advocacy accessible** to those who need it the most - working flexibly, with a range of partners, and with a focus on ending disparities in access for marginalised groups.
 - Put the voice of those with **lived experience at the heart** of everything we do - including and valuing the views and expertise of those who use our services.
 - **Use and strengthen our influence** to help shape wider services and support for the most vulnerable people in our city and campaign for change locally and nationally.
 - Continue to build our position and reputation as the lead local provider of quality independent and impactful advice and advocacy, **trusted by the people of Sheffield.**
-

Sheffield Citizens Advice and Law Centre

Company Limited by Guarantee

Trustees Annual Report to the Members of Sheffield Citizens Advice and Law Centre

Year ended 31 March 2024

We have set out a detailed workplan within our strategic plan, to deliver these priorities, incorporating both service delivery and research and campaigns.

Our achievements and performance

The trustees consider that they have complied with the duty in section 17 of the Charities Act 2011 to have due regard to public benefit guidance published by the Charities Commission.

2023-2024 was another challenging year for many people in Sheffield and across the UK. More and more people are turning to crisis support such as foodbanks and emergency grants when their incomes simply don't cover the basic costs of living. This year, for the first time, the average number of issues for each client who came to us for advice was more than four, up from 3.6 last year reflecting the increasingly complex situations our clients face.

In the face of this demand our approach has been multi-faceted:

- proactively striving to reach the most under-served communities and those facing the greatest inequalities for example through targeted face to face provision on partner premises such as GP practices
- securing funding to grow our core advice service, accessible by phone, email and community access point (video screen in neighbourhood locations)
- working closely with partners from across the statutory and voluntary sectors to strengthen the infrastructure around advice - ensuring that wherever someone turns they receive accurate and useful information and, where needed, a straightforward referral for specialist advice
- recruiting a new cohort of volunteers

We know there is more work to do but, as a result of this approach, over the last year we have:

- established face to face provision in GP practices across three primary care networks
- expanded our Deaf Advice Service, employing three additional deaf staff who can advise in BSL
- increased staffing on Adviceline thanks to funding from both Aviva and Sheffield's local area committees
- trained more than 400 staff and volunteers from voluntary and community organisations to enable them to effectively support, signpost and, when appropriate, refer their clients
- installed additional Community Access Points in Tinsley, Low Edges and Firth Park

We now deliver in person advice in over 40 settings from hospitals and GP practices to foodbanks and community organisations - providing targeted support for people experiencing specific challenges or circumstances.

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Year ended 31 March 2024

Our advocacy service, offering a range of different types of advocacy supported over 1900 people during the year and delivered over 30,000 hours of support. Our team of highly skilled advocates ensure their clients' voices are heard in decisions involving them and their care and we continue to receive extremely positive feedback from both the people who use our services and the professionals we come into contact with.

In February the council published the long awaited tender to recommission the advocacy service for Sheffield, a contract we have held for seven years. We learnt in April that we had been successful in this competitive process and have moved swiftly to implementing an expanded service including more peer and self-advocacy and a strong emphasis on co-production. We've also engaged a third partner, Sheffield African Caribbean Mental Health Association, alongside existing partners Cloverleaf and Disability Sheffield.

We continue to deliver some national advice services, as part of a contract with Citizens Advice. We are part of a network of centres delivering the national consumer advice service and the Help to Claim service. Our Consumer team assisted over 18,000 clients with issues relating to their energy supply during the year.

As a local Citizens Advice organisation, we work closely with Citizens Advice (the national membership organisation to which we belong) who, as well as contracting us to deliver services, provide support and advice to continuously develop and improve as an organisation. A key part of this is known as the Leadership Self-Assessment, a process whereby we carry out an internal audit and provide evidence which is checked by Citizens Advice against a detailed framework covering 9 key areas (as below). This takes place on a three year cycle, with a more in-depth audit every three years. Our 2024 audit, Year 3 of the cycle is due soon. In our 2023 audit we were deemed to have met the required standards across all areas.

Sheffield Citizens Advice and Law Centre

Company Limited by Guarantee

Trustees Annual Report to the Members of Sheffield Citizens Advice and Law Centre

Year ended 31 March 2024

Governance	met
Strategic Business Planning	met
Risk Management & Compliance	met
Financial Governance	met
People Management	met
Operational Performance	met
Research and Campaigns	met
Equity, Diversity and Inclusion	met

The Trustees would like to express thanks to all our Funders and Partners who contribute so much in order for us to provide our services. Finally, and most importantly, our thanks go to our staff and volunteers for their commitment and contribution to Citizens Advice Sheffield over the past year.

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Company Limited by Guarantee

Trustees Annual Report to the Members of Sheffield Citizens Advice and Law Centre

Year ended 31 March 2024

Our commitment to equity, diversity and inclusion

As a local charity our aim is to support people from all of the city's diverse communities. In order for people to feel comfortable accessing our services it's important they feel their voices and views are represented and understood.

One way to do this is through ensuring representation throughout our organisation. We are trying to do this in a number of ways including recruiting volunteers and trustees who reflect the diversity of the city and working with communities to shape our services. This work is reflected elsewhere, such as in our annual Impact Report - in this document we are focussing on representation among our paid staff.

The Sheffield Race Equality Commission report identified the publication of ethnicity pay gap data as one element of becoming an anti-racist organisation. We began reporting pay gap data for ethnicity, gender and disability last year. This year we are following the same methodology to report on pay gaps, despite some challenges. There are improvements and limitations to our data, notably:

- We capture data about protected characteristics from staff at the point of taking up employment and also invite staff to complete an annual survey to ensure data remains up to date
- As in recent years, we have grouped ethnicity data into broad categories of white, minority backgrounds and prefer not to say. We acknowledge this is imperfect and risks missing nuances between staff from different ethnic minority backgrounds; however this has to be balanced with the risks of identifying individuals due to the small numbers in some groups. We are open to feedback on how best to improve this
- We have used the 2021 Census categories in all areas, to allow comparison.

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Year ended 31 March 2024

Paid workforce by ethnicity in Citizens Advice Sheffield, compared with Sheffield population

Ethnicity	CAS July 2024 - %	Sheffield 2021 - %	Difference 2024 staff vs 2021 census
Any other White ethnic background	2.4%	3.6%	-1.2%
Asian / Asian British: Bangladeshi	1.8%	0.8%	1.0%
Asian / Asian British: Chinese	1.2%	1.3%	-0.1%
Asian / Asian British: Indian	2.4%	1.2%	1.2%
Asian / Asian British: Pakistani	7.7%	5.0%	2.7%
Black / African / Caribbean / Black British: African	3.6%	3.3%	0.3%
Black / African / Caribbean / Black British: Caribbean	1.8%	0.8%	1.0%
Mixed / Multiple ethnic groups: Any other Mixed / Multiple ethnic background	3.0%	0.8%	2.2%
Mixed / Multiple ethnic groups: White and Asian	0.6%	0.9%	-0.3%
Mixed / Multiple ethnic groups: White and Black Caribbean	2.4%	0.4%	2.0%
Mixed: White & Black caribbean		1.4%	-1.4%
Other		1.5%	-1.5%
Other Asian (Asian or Asian British)	2.4%	1.3%	1.1%
Other Black (Black or Black British)	0.6%	0.5%	0.1%
Other ethnic group: Arab	0.6%	1.6%	-1.0%
White Gypsy		0.1%	-0.1%
White Irish		0.5%	-0.5%
White: English / Welsh / Scottish / Northern Irish / British	64.9%	74.5%	-9.6%
Prefer not to say	2.4%		2.4%
Not recorded/no data	2.4%	0.5%	1.9%
Total	100.0%	100.0%	

The table above shows the % of staff by ethnic group, and compares the numbers within Citizens Advice Sheffield (CAS) with the city as a whole. Our data shows that our paid workforce as a whole has a greater proportion of staff from minoritised communities than the city as a whole, reflecting a similar overrepresentation in our client groups.

Sheffield Citizens Advice and Law Centre

Company Limited by Guarantee

Trustees Annual Report to the Members of Sheffield Citizens Advice and Law Centre

Year ended 31 March 2024

Pay Gap Data¹ for paid staff of Citizens Advice Sheffield

1. Pay gap by Job Groupings

We have grouped our staff by type of job, in broad categories. Raw numbers are not included to avoid identifying individuals.

Job Group	Male	Female	Non Binary	Trans Female	White	All Minorities	Prefer not to say	No Data	Disability	No Disability	Prefer not to say	No Data
Leadership team (£36-60K)	38%	63%	redacted to preserve anonymity	redacted to preserve anonymity	75%	13%	0%	11%	25%	75%	0%	0%
Supervisors (£31-34K)	29%	69%			66%	31%	0%	3%	35%	58%	5%	2%
Specialist Advisers (£22-£31K)	21%	79%			67%	25%	8%	0%	38%	58%	4%	0%
Telephone/ Front Door Advisers (£22-26K)	41%	59%			50%	45%	5%	0%	32%	68%	0%	0%
Support Services (£22-25K)	18%	82%			73%	18%	9%	0%	18%	82%	0%	0%
Total	29%	70%			0.6%	0.6%	65%	30%	2%	3%	33%	62%

In each row, the table shows you the percentage of staff at that level by gender, by ethnicity and by disability. We should expect to see each category close to the total, if there is no pay gap.

Gender

The overall split by Gender is 29% Male, 70% Female and just over 1% non binary or transgender. We should see roughly similar 29/70 splits in each category. There are clearly some categories where one gender appears overrepresented at that level, but it does not show a broad pattern of greater representation of one gender with increasing salary.

Ethnicity

'All Minorities' includes all except White British.

¹ We refer to pay gap but it is worth noting that we are really looking at a representation gap at different levels within the organisation as our pay structure does not allow for people to be paid differing salaries to perform the same role

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Year ended 31 March 2024

The overall split by Ethnicity is 65% White British, 30% All Minorities (the remainder either preferred not to say or no data was available). It is clear that White British people are therefore overrepresented at Leadership Team level (75% vs 65%) and in Support Services (73% vs 65%). For the bulk of our staff who fall into Specialist Advisers and Supervisors (127 individuals out of a total of 168), the split is very close to the organisational average of 65%/30%. There remains a challenge at Leadership Team level, which we are addressing through a number of schemes such as mentoring.

Disability

We should see roughly a third of staff with a disability in each category in order to reflect the overall position. People with a disability are therefore underrepresented at Leadership Team level and in Support Services.

Charts

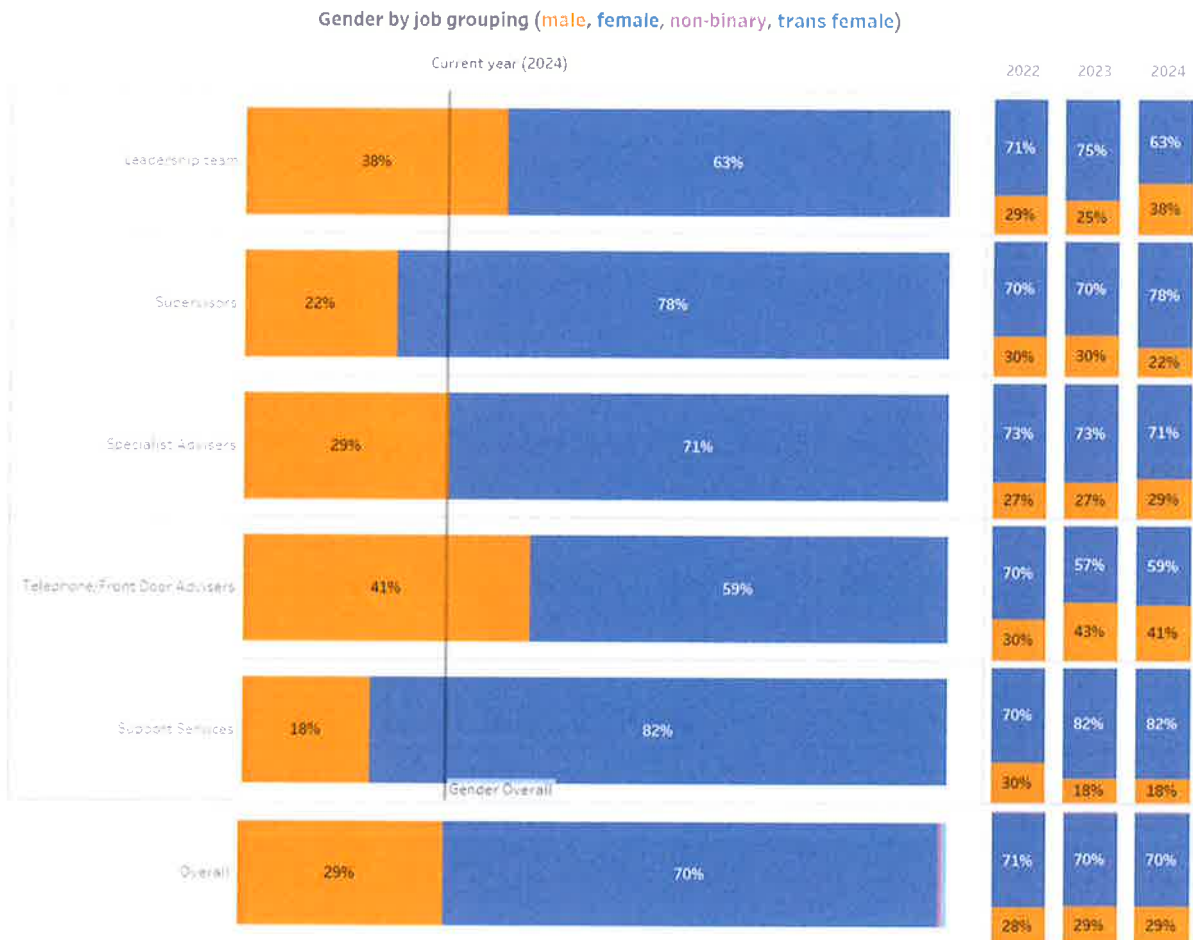
The charts below show the same information visually, together with trend data comparing this year's position with 2022 and 2023 (on the right hand side of each chart).

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Trustees Annual Report to the Members of Sheffield Citizens Advice and Law Centre

Year ended 31 March 2024

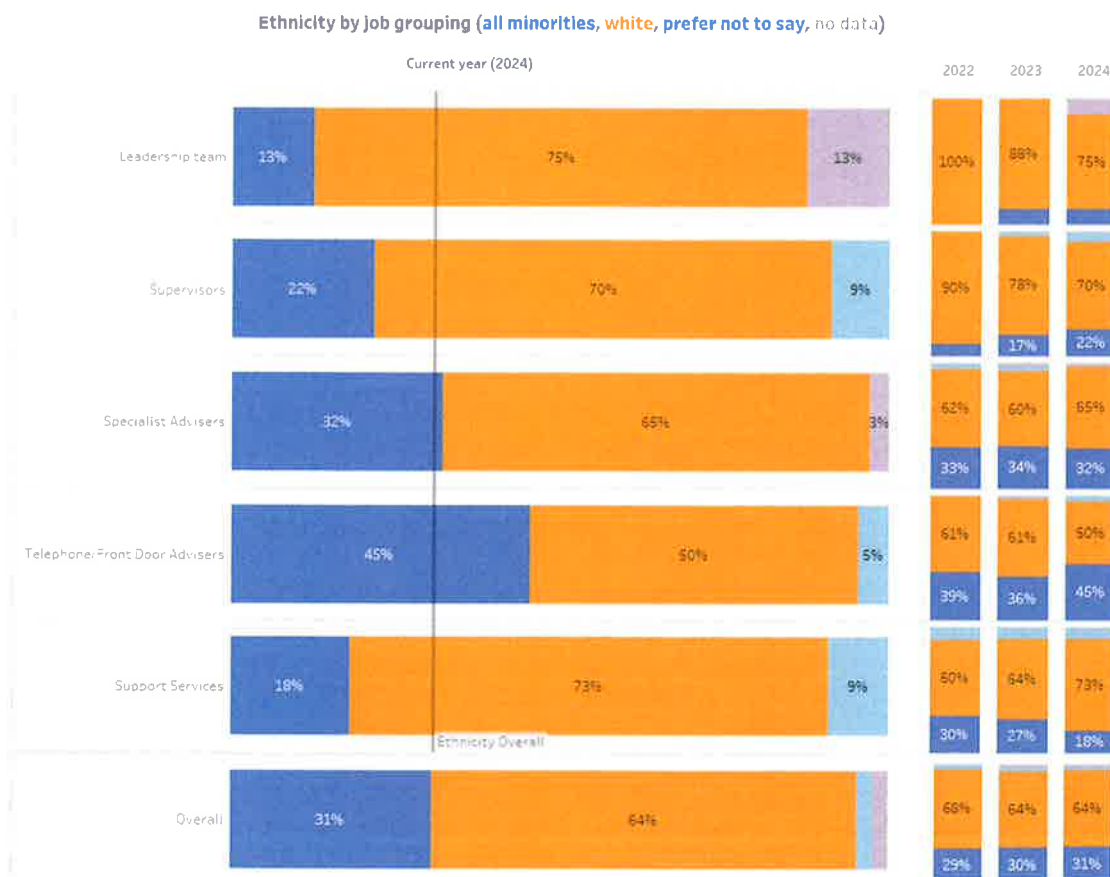


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Year ended 31 March 2024



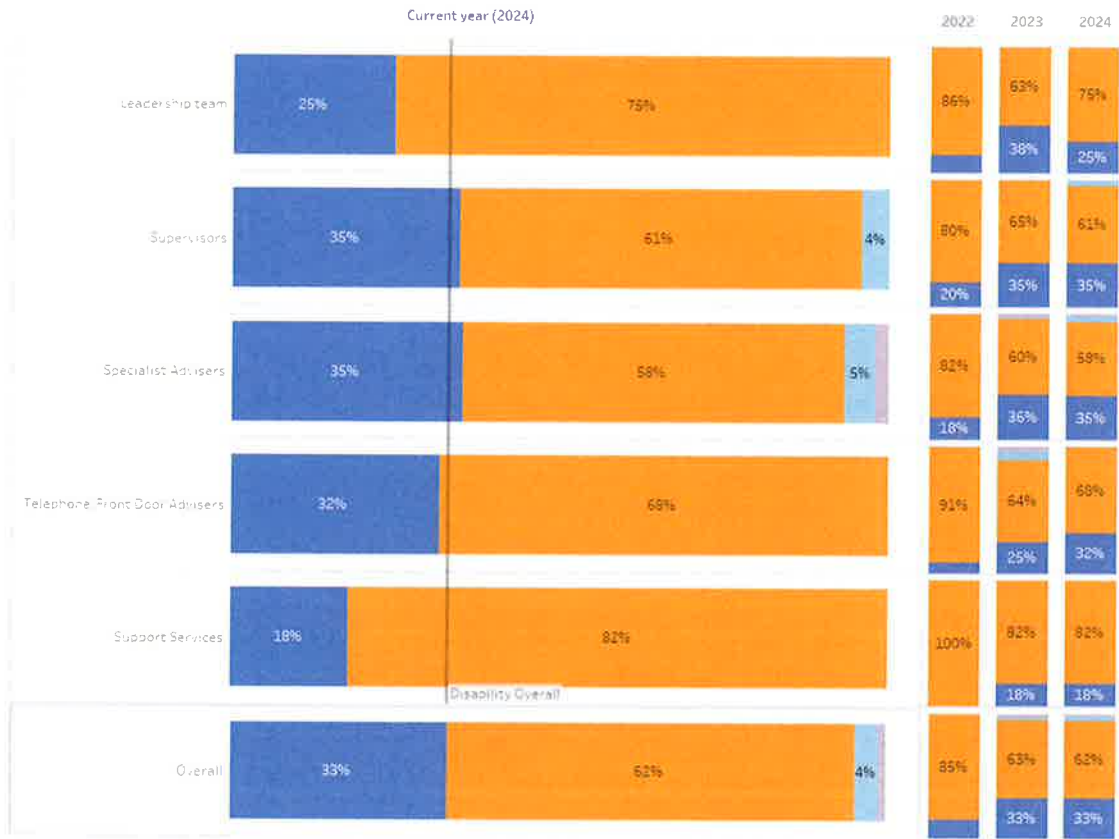
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Year ended 31 March 2024

Disability by job grouping (disability, no disability, prefer not to say, no data)



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Trustees Annual Report to the Members of Sheffield Citizens Advice and Law Centre

Year ended 31 March 2024

2. Pay Gap by discrete salary bands

These reports are based on the same data as those above, however they are grouped in order to prevent salary overlaps rather than job type, whilst avoiding identifying individuals.

Salary Band		Male	Female	Non Binary	Trans Female	White	All Minorities	Prefer not to say	No data	Disability	No Disability	Prefer not to say	No data
5	33,555 - 58,300	36%	64%	redacted to preserve anonymity	redacted to preserve anonymity	73%	18%	0%	9%	27%	73%	0%	0%
4	30,032 - 33,554	23%	77%			73%	19%	8%	0%	38%	58%	4%	0%
3	25,663 - 30,031	30%	70%			61%	34%	1%	3%	33%	59%	5%	2%
2	23,512 - 25,662	27%	73%			67%	27%	7%	0%	27%	73%	0%	0%
1	21,840 - 23,511	32%	68%			65%	35%	0%	0%	35%	65%	0%	0%
Whole organisation		29%	70%	1%	1%	66%	31%	2%	0%	34%	63%	4%	0%

If bands were equal on the basis of pay, most staff would fall into bands 3 and 4. This would not adequately highlight any gaps, and would potentially identify individuals in other bands. Therefore amounts have been selected which distribute the number of staff more equally. This means that they are not directly comparable with 2023 figures and therefore the comparisons have been excluded from the charts below.

Sheffield Citizens Advice and Law Centre

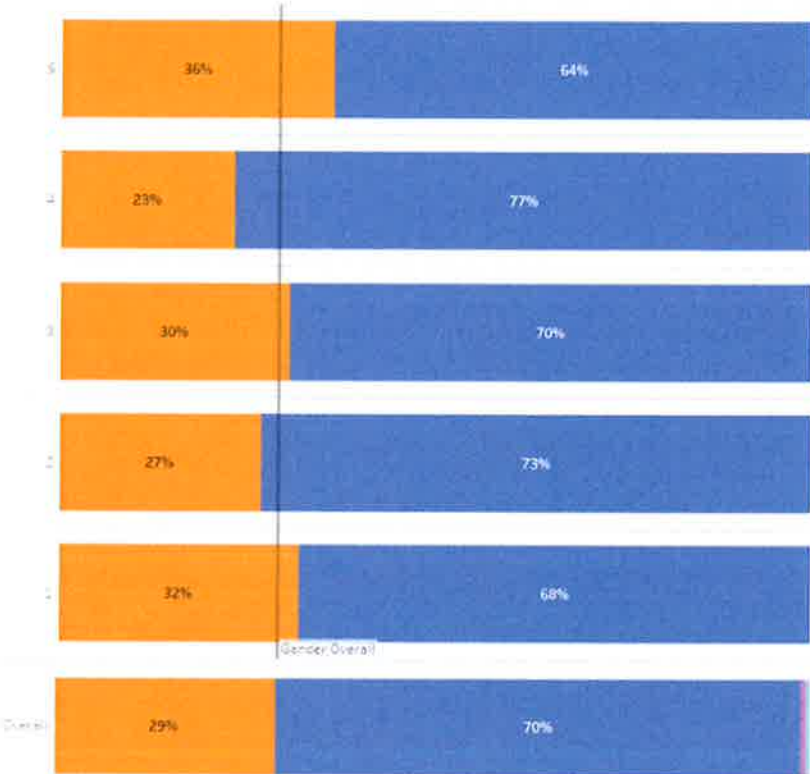
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Year ended 31 March 2024

Gender by pay band (male, female, non-binary, trans female)

Current year (2024)



Sheffield Citizens Advice and Law Centre

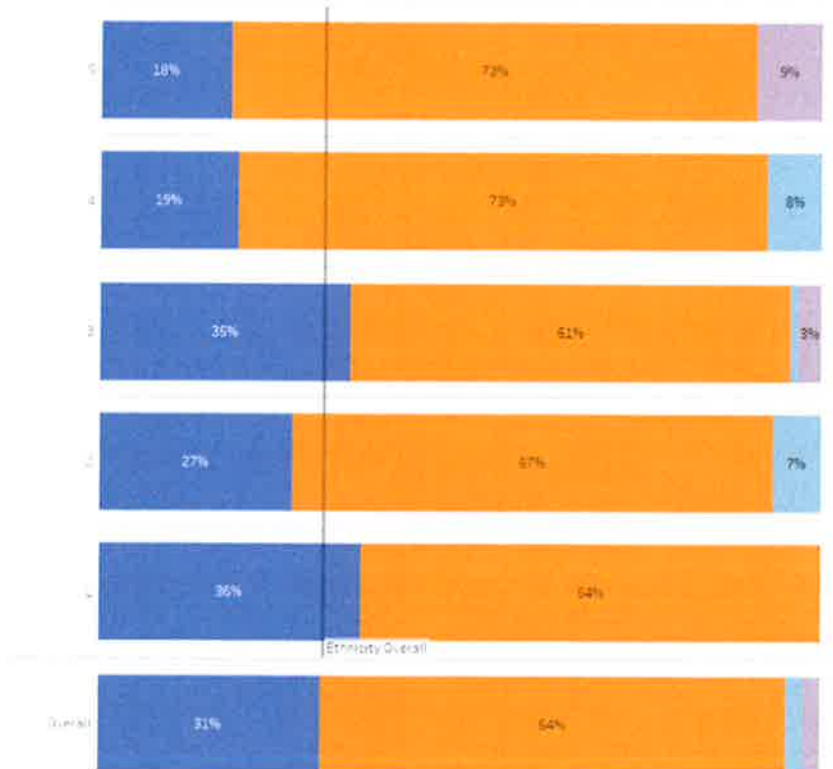
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Year ended 31 March 2024

Ethnicity by pay band (all minorities, white, prefer not to say, no data)

Current year (2024)

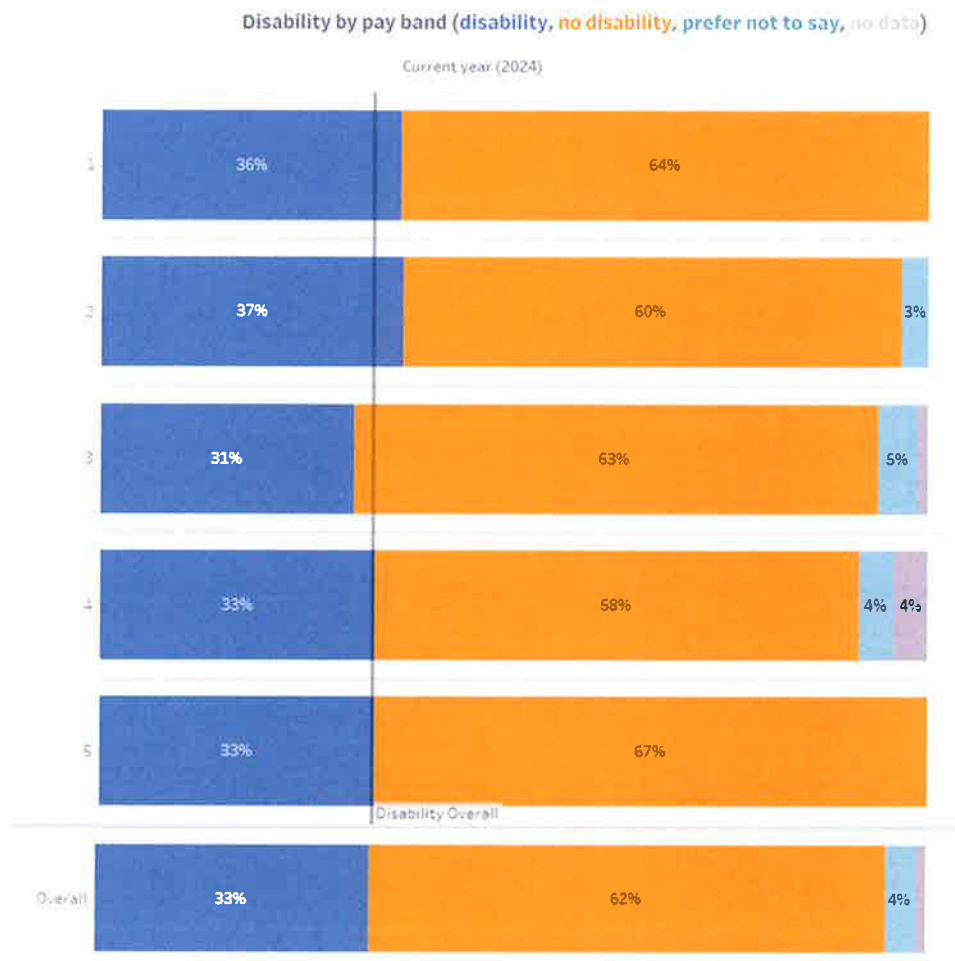


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Year ended 31 March 2024



Pay Gap - Our conclusions

Broadly speaking gender and disability representation are consistent across the different pay bands. There is a slightly lower level of disability representation in management/ leadership roles but while we need to remain aware of this it is worth noting that 1) the size of the team has changed during the last year and 2) the variation may not be statistically significant due to the number of posts. This year we achieved Level 1 of the Disability Confident Employer Scheme and are now working towards Level 2.

We continue to see under-representation of staff from minoritised ethnic backgrounds at supervisor level and above despite slight progress over the last couple of years. We have introduced schemes such as internal mentoring for aspiring leaders which has contributed to individual progression and this year have signed the Race at Work Charter as part of our commitment to improving equality of opportunity but there is more to do. We anticipate that

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Trustees Annual Report to the Members of Sheffield Citizens Advice and Law Centre

Year ended 31 March 2024

some of these measures will bear fruit at Supervisor and Leadership Team level, though change resting on internal progression takes a number of years.

We are reviewing all of our recruitment processes to ensure we are not creating additional real or perceived barriers - for example offering all roles with a part-time option and removing references to 'a high standard of written English' in adverts, instead setting out more specifically the skills needed in person specifications. From 2024 we are monitoring diversity data for job applicants and able to measure rates of application, shortlisting and appointment which will help us to identify further actions we can take.

Financial review

2023-2024 is the tenth complete year of operation.

The statement of financial activities shows income of £6,090,606 and expenditure of £5,304,127 and hence a surplus of £786,479. Total funds at the year end were £1,868,349. The Charity continues to secure grants and contracts from a wide range of sources including local and national funding streams.

The income was higher than the previous year by £1,550,415 which reflects the funding changes compared to contracts reported in last year's annual report. The charity's services are being provided on a sound financial basis.

Reserves policy

The Trustees have confirmed that Citizens Advice Sheffield should hold reserves in order that the charity can continue to operate in the event of unforeseen and potentially financially damaging circumstances arising. The Trustees consider that it is prudent to set the reserves target as an amount equivalent to three months' operating expenditure (calculated annually by reference to the financial plan approved by the Board).

This reserves policy is monitored and reviewed by the Trustees regularly and at least annually. On the basis of the budgeted expenditure for the coming year this requires reserves of £1,496,721. At 31st March 2024 free reserves were £1,623,812 (2023 £1,606,770), which is equivalent to 3.25 months running costs based on the coming year's budget.

Investment policy

Any reserves available for Investment are held in interest bearing cash deposit accounts chosen in line with the charity's ethical stance. These reserves are spread across more than one institution to take advantage of the Financial Services Compensation Scheme, in the event of bank failure.

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Plans for the future

As set out in the introduction to this report, the Board has approved a strategic and business plan for the period April 24 to March 26. We will stay focused on our four priorities whilst acknowledging that the exact nature of our service delivery may need to flex and adapt to respond to the fast-changing and challenging external environment in which we are operating.

Effective partnerships remain central to our approach across advice and advocacy as we seek to provide accessible services to those who need them most. We have strong foundations across the statutory and voluntary and community sectors and will continue to build on these through consolidating targeted provision linked to health services and community organisations, providing training for frontline staff and volunteers and actively developing new partnerships where we identify unmet need. Ongoing demand pressures across organisations and sectors are most effectively addressed if we work together to support the people of our city.

Structure, governance and management

The legal and administrative information set out on page 20 forms part of this report. The Charitable Company is governed by its Memorandum and Articles of Association dated 19th July 2013. Through an open recruitment process we recruit trustees who support the aims of the Charity and bring relevant skills, knowledge and experience. Trustees operate to a role description with newly recruited trustees receiving induction and support from more experienced trustees. The Board recruits new trustees having regard to any skills, knowledge or experience deficits within the current Board.

During 2023-24, the Board recruited a new Chair in waiting, to take over the role at the end of Mark Gamsu's term of office. The Board was pleased to recruit Debbie Matthews to this role. Debbie took over as chair of the Trustees on 3rd April 2024.

One trustee resigned during 2023-24 (and a further one in June 2024). Debbie Matthews and Mohammad Rajjaque joined the Board in September 2023. Paul Ntulila joined the Board in June 2024.

The Board of Trustees meets at least 10 times a year.

The Board has four committees: a Finance, Audit and Risk committee, an HR and People committee, a Client Experience Committee and a Remuneration Committee. With the exception of the Remuneration Committee, each Committee meets a minimum of four times per year. The Board has a scheme of delegation.

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In April 2023, the Board approved the financial plan for 2023-24. The Board receives quarterly management accounts and a re-forecast within six weeks of the end of the previous quarter. The Financial Statements comply with statutory requirements and with the Statement of Recommended Practice (Accounting and Reporting by Charities) issued by the Charities Commission, known as the Charities SORP 2015 (FRS 102).

Risk management

The Finance, Audit and Risk Committee is responsible for ensuring that we manage risk effectively. The risk management arrangements include robust performance and quality management, financial management, systematic risk assessment of ICT systems and the introduction of measures for greater resilience including compliance with information assurance requirements and detailed inspections of the organisation's premises.

Our auditor of previous years, Tingle Ashmore, resigned in March 2023, and a tender process was undertaken to select a new auditor for 2022-23 resulting in the appointment by the Board of Allen, West and Foster. We reappointed Allen, West and Foster for 2023-24.

In 2023-24 we have continued work to improve our cyber security posture. We have renewed our Cyber Essentials certification and are working towards Cyber Essentials plus for June 2025.

The Board maintains a strategic Risk Register which is considered fortnightly by the Leadership Team, at each meeting of the Finance, Audit and Risk Committee, and presented to the Board on a regular basis.

Change of Registered Office

In 2023-24 we commenced our exit from our previous administration offices, into new facilities which are much more suited to a modern charity of our size. We are pleased to have consolidated both of our previous city centre locations into one new location. The new office will provide up to date facilities to support the provision of telephone and digital services, management and administration, and appointments for our clients. Following our exit from the Circle, we have changed our Registered office address as noted below.

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Trustees Annual Report to the Members of Sheffield Citizens Advice and Law Centre

Year ended 31 March 2024

Reference and administrative details

Charity number	1153277
Company number	8616847
Financial Conduct Authority registration number	FRN 617731
Office of Immigration Services Commissioner	N201300063
Information Commissioner's Office Registration	ZA019728
Name and registered office	Sheffield Citizens Advice and Law Centre 20 Arundel Gate Sheffield S1 2PP

Our advisors:

Auditors	Allen, West and Foster Ltd Omega Court, 364-366 Cemetery Road Sheffield S11 8FT
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Bankers	Unity Trust Bank Plc 9 Brindley Place Birmingham B1 2HB
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Trustees and Directors

	Appointed	Resigned
Debbie Matthews	06/09/23	
Mark Gamsu	18/07/13	
Alistair Griggs	18/07/13	
Hilary Dawson	04/09/13	
Lynsey Golland	05/10/22	
Mary Seneviratne	05/10/16	06/07/23
Mark Smith	05/10/16	
Sheila Robinson	05/09/18	
Helen Steers	05/09/18	
Karen Escott	07/10/20	
David Sollitt	07/10/20	
Gregg Watts	07/10/20	
Neal Southwick	05/10/22	
Rebecca Morcos	05/10/22	05/06/24
Mohammad Rajjaque	06/09/23	
Paul Ntulila	05/06/24	

Principal Staff

Chief Executive	Sylvia Ward	01/11/2021
Head of Advice	Joanne Abdulla	06/12/2017
Head of Resources and Organisational Development	Peter Brown	19/08/2019

Sheffield Citizens Advice and Law Centre

Company Limited by Guarantee

Trustees Annual Report to the Members of Sheffield Citizens Advice and Law Centre

Year ended 31 March 2024

Trustees' Responsibilities

The trustees (who are also directors of Sheffield Citizens Advice and Law Centre Limited for the purposes of company law) are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the trustees to prepare financial statements for each financial year, 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 these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP 2015 (FRS 102);
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis, unless it is inappropriate to presume that the charitable company will continue in operation.

The trustees are responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

In so far as the trustees are aware:

- there is no relevant audit information of which the charitable company's auditor is unaware; and
- the trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditor is aware of that information.

Allen, West and Foster were appointed as auditors at the meeting of the Board on 6th February 2024. This report has been prepared taking advantage of the small companies' exemption of section 41 SA of the Companies Act 2006.

Signed on behalf of the Trustees



Debbie Matthews (Trustee Board Chair and Company Director)

Dated 2/10/2024

Sheffield Citizens Advice and Law Centre

Company Limited by Guarantee

Independent Auditor's Report to the Members of Sheffield Citizens Advice and Law Centre

Year ended 31 March 2024

Opinion

We have audited the financial statements of Sheffield Citizens Advice and Law Centre (the 'charity') for the year ended 31 March 2024 which comprise the statement of financial activities (including income and expenditure account), statement of financial position, statement of cash flows and the related notes, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including FRS 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charity's affairs as at 31 March 2024 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice;
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charity's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Sheffield Citizens Advice and Law Centre

Company Limited by Guarantee

Independent Auditor's Report to the Members of Sheffield Citizens Advice and Law Centre *(continued)*

Year ended 31 March 2024

Other information

The other information comprises the information included in the annual report, other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Opinions on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the trustees' report for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the trustees' report has been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the charity and its environment obtained in the course of the audit, we have not identified material misstatements in the trustees' report.

We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit.

Sheffield Citizens Advice and Law Centre

Company Limited by Guarantee

Independent Auditor's Report to the Members of Sheffield Citizens Advice and Law Centre *(continued)*

Year ended 31 March 2024

Responsibilities of trustees

As explained more fully in the trustees' responsibilities statement, the trustees (who are also the directors for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charity or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

Identifying and assessing potential risks related to irregularities

In identifying and assessing risks of material misstatement in respect of irregularities, including fraud and non-compliance with laws and regulations, we considered the following:

Audit risks identified

- the nature of the industry and sector, control environment and business performance;
- results of our enquiries of management, about their own identification and assessment of the risks of irregularities;
- any matters we identified having made enquiries about the documentation of their policies and procedures relating to:
 - identifying, evaluating and complying with laws and regulations and whether they were aware of any instances of noncompliance;
 - detecting and responding to the risks of fraud and whether they have knowledge of any actual, suspected or alleged fraud;
 - the internal controls established to mitigate risks of fraud or non-compliance with laws and regulations;
- the matters discussed among the audit engagement team regarding how and where fraud might occur in the financial statements and any potential indicators of fraud.

As a result of these procedures, we considered the opportunities and incentives that may exist within the organisation for fraud and identified the greatest potential for fraud in relation to income recognition, banking procedures and segregation of duties. In common with all audits under ISAs (UK), we are also required to perform specific procedures to respond to the risk of management override.

Sheffield Citizens Advice and Law Centre

Company Limited by Guarantee

Independent Auditor's Report to the Members of Sheffield Citizens Advice and Law Centre *(continued)*

Year ended 31 March 2024

We also obtained an understanding of the legal and regulatory frameworks that the company operates in, focusing on provisions of those laws and regulations that had a direct effect on the determination of material amounts and disclosures in the financial statements. The key laws and regulations we considered in this context included the UK Companies Act, UK Corporate Governance Code and local tax legislation.

In addition, we considered provisions of other laws and regulations that do not have a direct effect on the financial statements but compliance with which may be fundamental to the company's ability to operate or to avoid a material penalty.

Audit response to risks identified

As a result of performing the above, we identified income recognition, management override of controls and related party transactions as key audit matters related to the potential risk of fraud. In order to mitigate the risk identified, enquiries were made of key management personnel as to the processes surrounding the recording of transactions and recognition of income, including agreement to remittance advices and grant agreements. The existence of related parties was enquired about with key management personnel and throughout the audit and review of the accounts (as well as the transactions included therein) it was ensured that there were no disclosable items or transactions which had not been conducted at arms length.

In addressing the risk of fraud through management override of controls, our procedures included reviewing and testing the appropriateness of journal entries and other adjustments; assessing whether the judgements made in making accounting estimates are indicative of a potential bias; and evaluating the business rationale of any significant transactions that are unusual or outside the normal course of business. Due to the minimal number of transactions throughout the financial year it was clear that there had been no management override of controls and that each transaction had been correctly and properly recorded as appropriate.

We also communicated relevant identified laws and regulations and potential fraud risks to all engagement team members and remained alert to any indications of fraud or noncompliance with laws and regulations throughout the audit.

As part of an audit in accordance with ISAs (UK), we exercise professional judgment and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
 - Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the internal control.
 - Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the trustees.
 - Conclude on the appropriateness of the trustees' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the charity's ability to continue as a going concern.
-

Sheffield Citizens Advice and Law Centre

Company Limited by Guarantee

Independent Auditor's Report to the Members of Sheffield Citizens Advice and Law Centre *(continued)*

Year ended 31 March 2024

If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the charity to cease to continue as a going concern.

- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

Use of our report

This report is made solely to the charity's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charity's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and the charity's members as a body, for our audit work, for this report, or for the opinions we have formed.



Stephen Allen ACA FCCA (Senior Statutory Auditor)

2nd October 2024

For and on behalf of
Allen, West and Foster Limited
Chartered accountants & statutory auditor
Omega Court
364-366 Cemetery Road
Sheffield
S11 8FT

Sheffield Citizens Advice and Law Centre

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Statement of Financial Activities (including income and expenditure account)

Year ended 31 March 2024

		2024	2023		
	Note	Unrestricted funds £	Restricted funds £	Total funds £	Total funds £
Income and endowments					
Charitable activities	5	1,848,071	4,225,381	6,073,452	4,499,913
Donations and legacies	5	5,211	—	5,211	19,169
Investment income	6	6,385	—	6,385	1,716
Other income	7	5,558	—	5,558	6,705
Total income		<u>1,865,225</u>	<u>4,225,381</u>	<u>6,090,606</u>	<u>4,527,503</u>
Expenditure					
Expenditure on charitable activities	8,9	1,916,339	3,387,788	5,304,127	4,421,099
Total expenditure		<u>1,929,027</u>	<u>3,387,788</u>	<u>5,304,127</u>	<u>4,421,099</u>
Net income and net movement in funds		<u>(51,114)</u>	<u>837,593</u>	<u>786,479</u>	<u>106,404</u>
Reconciliation of funds					
Total funds brought forward		1,732,069	136,280	1,868,349	1,761,945
Total funds carried forward		<u>1,680,955</u>	<u>973,873</u>	<u>2,654,828</u>	<u>1,868,349</u>

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

The notes on pages 31 to 50 form part of these financial statements.

Sheffield Citizens Advice and Law Centre

Company Limited by Guarantee

Statement of Financial Position

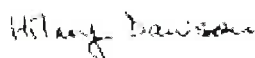
31 March 2024

	Note	2024 £	2023 £
Fixed assets			
Tangible fixed assets	13	57,143	132,566
Current assets			
Stocks	14	18,751	20,580
Debtors	15	896,171	663,550
Cash at bank and in hand		1,934,571	1,437,636
		<u>2,849,493</u>	<u>2,121,766</u>
Creditors: amounts falling due within one year	16	<u>251,808</u>	<u>385,983</u>
Net current assets		<u>2,597,685</u>	<u>1,735,783</u>
Total assets less current liabilities		<u>2,654,828</u>	<u>1,868,349</u>
Net assets		<u>2,654,828</u>	<u>1,868,349</u>
Funds of the charity			
Restricted funds		973,873	136,280
Unrestricted funds		1,680,955	1,732,069
Total charity funds	18	<u>2,654,828</u>	<u>1,868,349</u>

These financial statements were approved by the board of trustees and authorised for issue on 2nd October 2024, and are signed on behalf of the board by:



Deborah Matthews
Trustee



Hilary Dawson
Trustee

The notes on pages 31 to 50 form part of these financial statements.

Sheffield Citizens Advice and Law Centre

Company Limited by Guarantee

Statement of Cash Flows

Year ended 31 March 2024

	2024 £	2023 £
Cash flows from operating activities		
Net income	786,479	106,404
<i>Adjustments for:</i>		
Depreciation of tangible fixed assets	19,241	19,740
Other interest receivable and similar income	(6,385)	(1,716)
Gains on disposal of tangible fixed assets	(3,817)	—
Accrued (income)/expenses	(32,633)	7,707
<i>Changes in:</i>		
Stocks	1,829	(1,456)
Trade and other debtors	(194,409)	(143,232)
Trade and other creditors	(139,755)	(12,313)
Cash generated from operations	430,550	(24,866)
Interest received	6,385	1,716
Net cash from/(used in) operating activities	436,935	(23,150)
Cash flows from investing activities		
Proceeds from sale of tangible assets	60,000	—
Net cash from investing activities	60,000	—
Net increase/(decrease) in cash and cash equivalents	496,935	(23,150)
Cash and cash equivalents at beginning of year	1,437,636	1,460,786
Cash and cash equivalents at end of year	1,934,571	1,437,636

The notes on pages 31 to 50 form part of these financial statements.

Sheffield Citizens Advice and Law Centre

Company Limited by Guarantee

Notes to the Financial Statements

Year ended 31 March 2024

1. General information

The charity is a public benefit entity and a private company limited by guarantee, registered in England and Wales and a registered charity in England and Wales. The address of the registered office is The Circle, 33 Rockingham Lane, Sheffield, S1 4FW.

2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the 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) (Charities SORP (FRS 102)) and the Companies Act 2006.

3. Accounting policies

Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

The financial statements are prepared in sterling, which is the functional currency of the entity.

Accrued holiday pay

Provision is made at the balance sheet date for holidays accrued but not taken at the salary rate of the relevant employee at that date. The expected cost of compensated short term absence (i.e. holidays) is charged to the SOFA on an accruals basis.

Irrecoverable value added tax

Irrecoverable value added tax relating to fixed assets is capitalised as part of the asset cost. Amounts that relate to resources expended are written off to the Statement of Financial Activities in the period in which they arise.

Going concern

There are no material uncertainties about the charity's ability to continue.

Judgements and key sources of estimation uncertainty

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

Income tax

The charity is a registered charity and as such is not liable to corporation tax on its income to the extent that its income is used for charitable purposes.

Sheffield Citizens Advice and Law Centre

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2024

3. Accounting policies *(continued)*

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.

Incoming resources

All income is included in the statement of financial activities when entitlement has passed to the charity, it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably. Income is only deferred when the donor specifies that the grant must only be used in future accounting periods or the donor has imposed conditions which must be met before the charity has unconditional entitlement.

- legacy income is recognised when receipt is probable and entitlement is established.

- income from donated goods is measured at the fair value of the goods unless this is impracticable to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.

- income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

Sheffield Citizens Advice and Law Centre

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2024

3. Accounting policies *(continued)*

Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.
- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

Operating leases

Lease payments are recognised as an expense over the lease term on a straight-line basis. The aggregate benefit of lease incentives is recognised as a reduction to expense over the lease term on a straight-line basis.

Tangible assets

Tangible assets are initially recorded at cost, and subsequently stated at cost less any accumulated depreciation and impairment losses. Any tangible assets carried at revalued amounts are recorded at the fair value at the date of revaluation less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

An increase in the carrying amount of an asset as a result of a revaluation, is recognised in other recognised gains and losses, unless it reverses a charge for impairment that has previously been recognised as expenditure within the statement of financial activities. A decrease in the carrying amount of an asset as a result of revaluation, is recognised in other recognised gains and losses, except to which it offsets any previous revaluation gain, in which case the loss is shown within other recognised gains and losses on the statement of financial activities.

Depreciation

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Long leasehold property	-	Over the remaining term of the lease
Fixtures and fittings	-	33% straight line

Sheffield Citizens Advice and Law Centre

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2024

3. Accounting policies *(continued)*

Impairment of fixed assets

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date.

For the purposes of impairment testing, when it is not possible to estimate the recoverable amount of an individual asset, an estimate is made of the recoverable amount of the cash-generating unit to which the asset belongs. The cash-generating unit is the smallest identifiable group of assets that includes the asset and generates cash inflows that largely independent of the cash inflows from other assets or groups of assets.

For impairment testing of goodwill, the goodwill acquired in a business combination is, from the acquisition date, allocated to each of the cash-generating units that are expected to benefit from the synergies of the combination, irrespective of whether other assets or liabilities of the charity are assigned to those units.

Work in progress

Work in progress is measured at the estimated stage of completion for the known number of contract reports open at the year end. For certificates it is measured at the time spent on each of the open cases at the year end.

Financial instruments

A financial asset or a financial liability is recognised only when the charity becomes a party to the contractual provisions of the instrument.

Basic financial instruments are initially recognised at the amount receivable or payable including any related transaction costs.

Current assets and current liabilities are subsequently measured at the cash or other consideration expected to be paid or received and not discounted.

Debt instruments are subsequently measured at amortised cost.

Where investments in shares are publicly traded or their fair value can otherwise be measured reliably, the investment is subsequently measured at fair value with changes in fair value recognised in income and expenditure. All other such investments are subsequently measured at cost less impairment.

Other financial instruments, including derivatives, are initially recognised at fair value, unless payment for an asset is deferred beyond normal business terms or financed at a rate of interest that is not a market rate, in which case the asset is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Other financial instruments are subsequently measured at fair value, with any changes recognised in the statement of financial activities, with the exception of hedging instruments in a designated hedging relationship.

Financial assets that are measured at cost or amortised cost are reviewed for objective evidence of impairment at the end of each reporting date. If there is objective evidence of impairment, an

Sheffield Citizens Advice and Law Centre

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2024

3. Accounting policies *(continued)*

impairment loss is recognised under the appropriate heading in the statement of financial activities in which the initial gain was recognised.

For all equity instruments regardless of significance, and other financial assets that are individually significant, these are assessed individually for impairment. Other financial assets are either assessed individually or grouped on the basis of similar credit risk characteristics.

Any reversals of impairment are recognised immediately, to the extent that the reversal does not result in a carrying amount of the financial asset that exceeds what the carrying amount would have been had the impairment not previously been recognised.

4. Limited by guarantee

In the event of the charity being wound up, the liability in respect of the guarantee is limited to £1 per member of the charity.

Sheffield Citizens Advice and Law Centre

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2024

5. Donations and charitable activities *(continued)*

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
Donations			
Donations	5,211	-	5,211

Charitable Activities

	Unrestricted	Restricted	Total 2024
Sheffield City Council			
Adult Social Care Financial Health Check Initiative	-	63,438	63,438,
Building Successful Families	-	61,068	61,068
Drug & Alcohol /Domestic Abuse Coordination Team	-	72,420	72,420
EU Settlement Scheme	-	35,359	35,359
Local Area Committees – first contact funding	-	170,211	170,211
Opportunity Sheffield	-	-	-
Public Health Increasing Access project	-	300,000	300,000
Registered Housing Providers – Debt Advice	39,900	-	39,900
SCC Core Service Grant (Advice)	-	887,795	887,795
SCC Cost of Living	-	-	-
SCC Covid Recovery Fund	-	-	-
SCC Foodbanks funding	-	6,198	6,198
Sheffield Advocacy Hub	1,338,887	-	1,338,887
Shared Prosperity Fund – Community Trainers	-	80,000	80,000
Shared Prosperity Fund - Debt Support Service	-	5,333	5,333
SPRING continuation funding	-	26,847	26,847
Volunteer Coordinator	-	55,000	55,000
Citizens Advice national funding			
Citizens Advice Remote Service	-	31,125	31,125
Consumer Service	-	330,600	330,600
Core Cities Funding	-	-	-
Debt Modernisation	-	16,384	16,384
Help to claim	-	233,802	233,802
Money and Pensions Service Debt Advice	-	418,950	418,950
Pension Wise	-	138,117	138,117
Yorkshire Building Society	21,263	-	21,263
NHS Sheffield and other NHS related services			
Advice in GP Surgeries Pilot	-	400,000	400,000
Advocacy Generic	-	126,711	126,711
Cystic Fibrosis	23,968	-	23,968
Haematology	9,842	-	9,842
Mental Health Advice Service	-	82,374	82,374
NHS ICB City of Sanctuary project	-	-	-

Sheffield Citizens Advice and Law Centre

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2024

5. Donations and charitable activities *(continued)*

Primary & Community Mental Health Transformation Programme	6,525	-	6,525
Stewart's Law - Spinal Injuries Advice	21,506	-	21,506
Weston Park Cancer Information Centre	-	91,886	91,886
Legal Aid Agency & related law centre funding			
Legal Services Housing Advice	113,847	-	113,847
Access to Justice Foundation (Community Justice Fund) – Improving Lives Through Advice	-	100,000	100,000
Asylum, Migration and Integration Fund			
Asylum, Migration and Integration Fund	-	144,053	144,053
Energy Advice			
British Gas Energy Trust	-	89,926	89,926
Northern Powergrid	208,893	-	208,893
Northern Powergrid – Deaf Advice	23,997	-	23,997
Community Organisations & Foodbanks			
Burngreave Foodbank	-	41,683	41,683
Community Broomhall	-	27,179	27,179
Gleadless Valley Foodbank	-	41,683	41,683
Grace Foodbank	-	24,026	24,026
Handsworth Foodbank	-	26,949	26,949
ISRAAC	-	-	-
S2 Foodbank	-	-	-
S6 Foodbank	-	60,703	60,703
Sheffield Royal Society for the Blind - Deaf Advice in Rotherham	-	9,714	9,714
South Yorkshire Housing Association	29,800	-	29,800
St Mary's Community Centre	-	-	-
Westfield S20 Foodbank	-	7,264	7,264
Other			
Other smaller funders	9,643	18,583	28,226
TOTAL	1,848,071	4,225,381	6,073,452

Sheffield Citizens Advice and Law Centre

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2024

5. Donations and charitable activities *(continued)*

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
Donations			
Donations	15,784	3,385	19,169

Charitable Activities

	Unrestricted	Restricted	Total 2023
Sheffield City Council			
Adult Social Care Financial Health Check Initiative	-	50,750	50,750
Building Successful Families	-	33,000	33,000
Drug & Alcohol /Domestic Abuse Coordination Team	-	71,000	71,000
EU Settlement Scheme	-	25,501	25,501
Local Area Committees – first contact funding	-	-	-
Opportunity Sheffield	-	-	-
Public Health Increasing Access project	-	14,672	14,672
Registered Housing Providers – Debt Advice	49,875	-	49,875
SCC Core Service Grant (Advice)	-	827,895	827,895
SCC Cost of Living	-	15,000	15,000
SCC Covid Recovery Fund	-	-	-
SCC Foodbanks funding	-	40,000	40,000
Sheffield Advocacy Hub	1,097,997	-	1,097,997
Shared Prosperity Fund – Community Trainers	-	20,000	20,000
Shared Prosperity Fund – Debt Support Service	-	-	-
SPRING continuation funding	-	-	-
Volunteer Coordinator	-	-	-
Citizens Advice national funding			
Citizens Advice Remote Service	-	-	-
Consumer Service	-	288,157	288,157
Core Cities Funding	-	-	-
Debt Modernisation	-	-	-
Help to claim	-	233,210	233,210
Money and Pensions Service Debt Advice	-	406,748	406,748
Pension Wise	-	183,783	183,783
Yorkshire Building Society	25,519	-	25,519
NHS Sheffield and other NHS related services			
Advice in GP Surgeries Pilot	-	-	-
Advocacy Generic	123,140	-	123,140
Cystic Fibrosis	21,500	-	21,500
Haematology	-	-	-
Mental Health Advice Service	-	80,053	80,053
NHS ICB City of Sanctuary project	-	35,000	35,000
Primary & Community Mental Health Transformation Programme	13,050	-	13,050

Sheffield Citizens Advice and Law Centre

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2024

5. Donations and charitable activities *(continued)*

Stewart's Law – Spinal Injuries Advice	24,942	-	24,942
Weston Park Cancer Information Centre	81,347	-	81,347
Legal Aid Agency & related law centre funding			
Legal Services Housing Advice	132,512	-	132,512
Access to Justice (Community Justice Fund) Improving Lives Through Advice	-	-	-
Asylum, Migration and Integration Fund			
Asylum, Migration and Integration Fund	-	131,537	131,537
Energy Advice			
British Gas Energy Trust	-	59,656	59,656
Northern Powergrid	-	125,914	125,914
Northern Powergrid – Deaf Advice	-	-	-
Community Organisations & Foodbanks			
Burngreave Foodbank	-	29,897	29,897
Community Broomhall	-	-	-
Gleadless Valley Foodbank	-	29,897	29,897
Grace Foodbank	-	22,182	22,182
Handsworth Foodbank	-	19,931	19,931
ISRAAC	-	7,000	7,000
S2 Foodbank	-	12,008	12,008
S6 Foodbank	-	44,844	44,844
Sheffield Royal Society for the Blind - Deaf Advice in Rotherham	-	8,831	8,831
South Yorkshire Housing Association	53,750	-	53,750
St Mary's Community Centre	-	6,800	6,800
Westfield S20 Foodbank	-	5,100	5,100
Other			
Other smaller funders	46,267	1,648	47,915
TOTAL	1,669,899	2,830,014	4,499,913

Donated services and facilities

The Sheffield Health & Social Care NHS Foundation Trust provided the charity with office space and other administration support costs. A total of £nil (2023 - £816) has been recognised as income and expenditure to reflect the administration support costs. No value was recognised towards the provision of office space.

6. Investment income

	Unrestricted Funds	Total Funds 2024	Unrestricted Funds	Total Funds 2023
	£	£	£	£
Bank interest receivable	6,385	6,385	1,716	1,716

Sheffield Citizens Advice and Law Centre

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2024

7. Other income

	Unrestricted Funds £	Total Funds 2024 £	Unrestricted Funds £	Total Funds 2023 £
Gain on disposal of tangible fixed assets held for charity's own use	3,817	3,817	–	–
Other income	1,741	1,741	6,705	6,705
	<u>5,558</u>	<u>5,558</u>	<u>6,705</u>	<u>6,705</u>

8. Expenditure on charitable activities by fund type

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
Advice and information services	1,908,355	3,387,788	5,296,143
Support costs	7,984	–	7,984
	<u>1,916,339</u>	<u>3,387,788</u>	<u>5,304,127</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
Advice and information services	1,602,752	2,811,374	4,414,126
Support costs	6,973	–	6,973
	<u>1,609,725</u>	<u>2,811,374</u>	<u>4,421,099</u>

Classification of resources expended

	2024 £	2023 £
Wages and salaries	4,325,123	3,768,616
Other staff and volunteer costs	111,626	64,570
Office costs	99,428	78,938
Premises costs	206,570	142,581
Equipment and IT support	257,652	98,582
Professional fees and consultants	102,265	81,109
Partner payments	172,146	157,354
Audit and accountancy	7,985	6,972
Other costs	2,091	2,637
Depreciation	19,241	19,740
	<u>5,304,127</u>	<u>4,421,099</u>

Sheffield Citizens Advice and Law Centre

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2024

9. Expenditure on charitable activities by activity type

	Activities undertaken directly £	Support costs £	Total funds 2024 £	Total fund 2023 £
Advice and information services	5,296,142	–	5,296,142	4,414,126
Governance costs	–	7,985	7,985	6,973
	<u>5,296,142</u>	<u>7,985</u>	<u>5,304,127</u>	<u>4,421,099</u>

10. Net income

Net income is stated after charging/(crediting):

	2024 £	2023 £
Depreciation of tangible fixed assets	19,241	19,740
Gains on disposal of tangible fixed assets	<u>(3,817)</u>	<u>–</u>

11. Staff costs

The total staff costs and employee benefits for the reporting period are analysed as follows:

	2024 £	2023 £
Wages and salaries	4,325,123	3,768,616
Other employee benefits	111,626	64,570
	<u>4,436,749</u>	<u>3,833,186</u>

The average head count of employees during the year was 174 (2023: 153). The average number of full-time equivalent employees during the year is analysed as follows:

	2024 No.	2023 No.
Managers and advice supervisors	17	18
Advisors and advocates	132	113
Administration and support	25	22
	<u>174</u>	<u>153</u>

Sheffield Citizens Advice and Law Centre

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2024

11. Staff costs *(continued)*

Calculated on the basis of full-time equivalents, the total was 139 (2023 - 124).

Analysis of Staff costs:-

	2024	2023
	£	£
Salaries	3,834,012	3,227,268
Redundancy	–	120,356
Employers national insurance	313,699	273,397
Cycle to work	1,583	650
Employers pension	175,829	146,945
	<u>4,325,123</u>	<u>3,768,616</u>

One employee received employee benefits of more than £60,000 during the year (2023: Nil).

Key Management Personnel

The key management personnel of the charity comprise the trustees, the Chief Executive, Head of Resources and Organisational Development and Head of Advice. The total employee benefits of the key management personnel were £159,823 (2023 - £153,181).

12. Trustee remuneration and expenses

No remuneration was paid to the trustees of the charity (2023 - £nil).

No expenses were paid to trustees of the charity (2023 - £nil).

13. Tangible fixed assets

	Long leasehold property	Fixtures and fittings	Total
	£	£	£
Cost			
At 1 Apr 2023	246,959	312,456	559,415
Disposals	(181,959)	(312,456)	(494,415)
At 31 Mar 2024	<u>65,000</u>	<u>–</u>	<u>65,000</u>
Depreciation			
At 1 Apr 2023	118,378	308,471	426,849
Charge for the year	18,969	272	19,241
Disposals	(129,490)	(308,743)	(438,233)
At 31 Mar 2024	<u>7,857</u>	<u>–</u>	<u>7,857</u>
Carrying amount			
At 31 Mar 2024	<u>57,143</u>	<u>–</u>	<u>57,143</u>
At 31 Mar 2023	<u>128,581</u>	<u>3,985</u>	<u>132,566</u>

Sheffield Citizens Advice and Law Centre

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2024

14. Stocks

	2024	2023
	£	£
Work in progress	<u>18,751</u>	<u>20,580</u>

15. Debtors

	2024	2023
	£	£
Trade debtors	759,485	590,554
Prepayments and accrued income	133,889	69,415
Other debtors	2,797	3,581
	<u>896,171</u>	<u>663,550</u>

16. Creditors: amounts falling due within one year

	2024	2023
	£	£
Trade creditors	70,983	69,232
Accruals and deferred income	95,689	144,547
Social security and other taxes	74,626	156,400
Other creditors	10,510	15,804
	<u>251,808</u>	<u>385,983</u>

17. Deferred income

	2024	2023
	£	£
At 1 April 2023	61,525	150,965
Amount released to income	(61,525)	(150,965)
Amount deferred in year	<u>7,088</u>	<u>61,525</u>
At 31 March 2024	<u>7,088</u>	<u>61,525</u>

Sheffield Citizens Advice and Law Centre

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2024

18. Analysis of charitable funds

Unrestricted funds

	At 1 Apr 2023 £	Income £	Expenditure £	Transfers £	At 31 Mar 2024 £
General funds	1,459,069	1,865,225	(1,916,339)	(60,000)	1,347,955
Premises strategy	273,000	-	-	60,000	333,000
	<u>1,732,069</u>	<u>1,865,225</u>	<u>(1,916,339)</u>	<u>-</u>	<u>1,680,955</u>

	At 1 Apr 2022 £	Income £	Expenditure £	Transfers £	At 31 Mar 2023 £
General funds	1,374,690	1,694,104	(1,609,725)	-	1,459,069
Premises strategy	273,000	-	-	-	273,000
	<u>1,647,690</u>	<u>1,694,104</u>	<u>(1,609,725)</u>	<u>-</u>	<u>1,732,069</u>

Restricted funds

	01/04/2023 £	Income £	Expenditure £	Transfers £	31/03/2024 £
Sheffield City Council					
Adult Social Care Financial Health Check Initiative	-	63,438	(63,438)	-	-
Building Successful Families	-	61,068	(61,068)	-	-
Drug & Alcohol /Domestic Abuse Coordination Team	-	72,420	(72,420)	-	-
EU Settlement Scheme	-	35,359	(27,609)	-	7,750
Local Area Committees – first contact funding	-	170,211	(56,737)	-	113,474
Public Health Increasing Access project	-	300,000	(62,229)	-	237,771
SCC Core Service Grant (Advice)	30,000	887,795	(857,895)	-	59,900
SCC Cost of Living	-	-	-	-	-
SCC Foodbanks funding	-	6,198	(6,198)	-	-
Shared Prosperity Fund – Community Trainers	18,333	80,000	(42,830)	-	55,503
Shared Prosperity Fund – Debt Support Service	-	5,333	(5,333)	-	-
SPRING continuation funding	-	26,847	(26,847)	-	-

Sheffield Citizens Advice and Law Centre

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2024

	Volunteer Coordinator	-	55,000	(9,671)	-	45,329
Citizens Advice national funding						
	Citizens Advice Remote Service	-	31,125	(31,125)	-	-
	Consumer Service	-	330,600	(330,600)	-	-
	Core Cities Funding	-	-	-	-	-
	Debt Modernisation	-	16,384	(16,384)	-	-
	Help to claim	-	233,802	(233,802)	-	-
	Money and Pensions Service	-	418,950	(418,950)	-	-
	Pension Wise	-	138,117	(138,117)	-	-
NHS Sheffield and other NHS related services						
	Advice in GP Surgeries Pilot	-	400,000	(114,274)	-	285,726
	Advocacy Generic	-	126,711	(126,711)	-	-
	Mental Health Advice Service	-	82,374	(82,374)	-	-
	NHS ICB City of Sanctuary project	35,000	-	(35,000)	-	-
	Weston Park Cancer Information Centre	-	91,886	(91,886)	-	-
Legal Aid Agency & related law centre funding						
	Access to Justice Foundation [Community Justice Fund] – Improving Lives Through Advice	-	100,000	-	-	100,000
Asylum, Migration and Integration Fund						
	Asylum, Migration and Integration Fund	-	144,053	(144,053)	-	-
Energy Advice						
	British Gas Energy Trust	-	89,926	(89,926)	-	-
Community Organisations & Foodbanks						
	Burngreave Foodbank	-	41,683	(36,397)	-	5,286
	Community Broomhall	-	27,179	(27,179)	-	-
	Gleadless Valley Foodbank	-	41,683	(36,397)	-	5,286
	Grace Foodbank	-	24,026	(18,020)	-	6,006
	Handsworth Foodbank	-	26,949	(22,437)	-	4,512
	ISRAAC	-	-	-	-	-
	S2 Foodbank	-	-	-	-	-
	S6 Foodbank	-	60,703	(60,703)	-	-
	Sheffield Royal Society for the Blind - Deaf Advice in Rotherham	-	9,714	(9,714)	-	-

Sheffield Citizens Advice and Law Centre

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2024

	South Yorkshire Housing Association	-	-	-	-	-
	St Mary's Community Centre	-	-	-	-	-
	Westfield S20 Foodbank	-	7,264	(5,614)	-	1,650
Other						
	Other smaller funders	-	18,583	(18,583)	-	-
	Redundancy Fund	45,680	-	-	-	45,680
	Fixed asset fund	7,267	-	(7,267)	-	-
	TOTAL	136,280	4,225,381	(3,387,788)	-	973,873

Restricted funds

	01/04/2022 £	Income £	Expenditure £	Transfers £	31/03/2023 £
Sheffield City Council					
	-	50,750	(50,750)	-	-
	-	33,000	(33,000)	-	-
	-	71,000	(71,000)	-	-
	-	25,501	(25,501)	-	-
	-	-	-	-	-
	-	-	-	-	-
	-	867,895	(837,895)	-	30,000
	-	15,000	(15,000)	-	-
	50,000	-	(50,000)	-	-
	-	-	-	-	-
	-	20,000	(1,667)	-	18,333
	-	-	-	-	-
	-	-	-	-	-
	-	-	-	-	-
	-	-	-	-	-
Citizens Advice national funding					
	-	-	-	-	-
	-	288,157	(288,157)	-	-
	5,525	-	(5,525)	-	-
	-	-	-	-	-

Sheffield Citizens Advice and Law Centre

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2024

	Help to claim	-	233,210	(233,210)	-	-
	Money and Pensions Service	-	406,748	(406,748)	-	-
	Pension Wise	-	183,783	(183,783)	-	-
NHS Sheffield and other NHS related services						
	Advice in GP Surgeries Pilot	-	-	-	-	-
	Advocacy Generic	-	-	-	-	-
	Mental Health Advice Service	-	80,053	(80,053)	-	-
	NHS ICB City of Sanctuary project	-	35,000	-	-	35,000
	Weston Park Cancer Information Centre	-	-	-	-	-
Legal Aid Agency & related law centre funding						
	Access to Justice Foundation [Community Justice Fund]	-	14,672	(14,672)	-	-
Asylum, Migration and Integration Fund						
	Asylum, Migration and Integration Fund	-	131,537	(131,537)	-	-
Energy Advice						
	British Gas Energy Trust	-	59,656	(59,656)	-	-
	Northern Powergrid	-	125,914	(125,914)	-	-
Community Organisations & Foodbanks						
	Burngreave Foodbank	-	29,897	(29,897)	-	-
	Community Broomhall	-	-	-	-	-
	Gleadless Valley Foodbank	-	29,897	(29,897)	-	-
	Grace Foodbank	-	22,182	(22,182)	-	-
	Handsworth Foodbank	-	19,931	(19,931)	-	-
	ISRAAC	-	7,000	(7,000)	-	-
	S2 Foodbank	-	12,008	(12,008)	-	-
	S6 Foodbank	-	44,844	(44,844)	-	-
	Sheffield Royal Society for the Blind - Deaf Advice in Rotherham	-	8,831	(8,831)	-	-
	South Yorkshire Housing Association	-	-	-	-	-
	St Mary's Community Centre	-	6,800	(6,800)	-	-
	Westfield S20 Foodbank	-	5,100	(5,100)	-	-
Other						
	Other smaller funders	-	5,033	(5,033)	-	-

Sheffield Citizens Advice and Law Centre

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2024

Redundancy Fund	49,634	-	(3,954)	-	45,680
Fixed asset fund	9,096	-	(1,829)	-	7,267
TOTAL	114,255	2,833,399	(2,811,374)	-	136,280

Sheffield City Council		
Adult Social Care		advice service for people undergoing financial assessments in relation to adult social care, to help maximise their income
Building Successful Families		advice service for vulnerable families supported by Building Successful Families Partnership.
Drug & Alcohol/Domestic Abuse Coordination Team		advice service for victims and survivors of domestic abuse
EU Settlement Scheme		a grant to fund the provision of advice to EU citizens applying to the scheme, funded by the Home Office and in partnership with Sheffield City Council and Darnall Wellbeing
Local Area Committees – first contact funding		Additional funding for Adviceline during the cost of living crisis from the city council's local area committees
Public Health Increasing Access project		Public Health funding to ensure all communities across the city can access advice services
SCC Core Service Grant (Advice)		to contribute to the funding to a city wide advice service for Sheffield including advice provided from a range of locations, in community languages where required and via different channels and pathways.
SCC Cost of Living		funding to support increased advice capacity to address the cost of living crisis
SCC Covid Recovery Fund		additional funding for Advice post-COVID, to improve the accessibility of advice across the city
SCC Foodbanks funding		additional funding for Advice in Foodbanks
Shared Prosperity Fund – Community Trainers		funding for Community Trainer posts to support neighbourhood organisations to meet the basic advice needs of their communities.
Shared Prosperity Fund – Debt Support Service		Debt advice project as part of Opportunity Sheffield's support for people entering employment
SPRING continuation funding		Advice service for refugees settling in Sheffield
Volunteer Coordinator		Funding for a volunteer coordinator to recruit and support volunteer staff
Citizens Advice national funding		
Citizens Advice Remote Service		To increase advice capacity offered through telephone and video channels
Consumer Service		a grant via a subcontract from Citizens Advice to provide part of the national consumer telephone service.
Core Cities Funding		A fund to support activities of the Local Citizens Advice Core Cities group.
Debt Modernisation		Funding for additional ICT equipment to support debt advice
Help to claim		a grant to provide advice to new claimants of Universal Credit
Money and Pensions Service		funding to provide a debt advice across the city
Pension Wise		a face to face guidance service for people aged 50 or over with a defined contribution pension, delivered to people across South Yorkshire

Sheffield Citizens Advice and Law Centre

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Notes to the Financial Statements *(continued)*

Year ended 31 March 2024

NHS Sheffield and other NHS related services		
	Advice in GP Surgeries	Pilot project to provide advice services within primary care services
	Advocacy Generic	A grant to support the provision of mental health advocacy
	Cystic Fibrosis	advice for Cystic Fibrosis patients
	Mental Health Advice Service	A grant to support the provision of specialist advice for people using mental health services, particularly in hospitals
	NHS ICB City of Sanctuary project	funding to provide in person advice at Victoria Hall with City of Sanctuary
	Weston Park Cancer Information Centre	Advice at Weston Park hospital for people undergoing cancer treatment
Legal Aid Agency & related law centre funding		
	Access to Justice Foundation [Community Justice Fund] – Improving Lives Through Advice	funding to ensure specialist advice services continue and ensure services are accessible
Asylum, Migration and Integration Fund		
	Asylum, Migration and Integration Fund	Advice service for refugees settling in Sheffield
Energy Advice		
	British Gas Energy Trust	energy Advice in the cost of living crisis
	Northern Powergrid	energy Advice in the cost of living crisis
	Northern Powergrid - Deaf Advice	energy Advice provided in BSL across the region
Community Organisations & Foodbanks		
	Burngreave Foodbank	in person advice service
	Community Broomhall	in person advice service
	Gleadless Valley Foodbank	in person advice service
	Grace Foodbank	in person advice service
	Handsworth Foodbank	in person advice service
	ISRAAC	in person advice service
	S2 Foodbank	in person advice service
	S6 Foodbank	in person advice service
	Sheffield Royal Society for the Blind - Deaf Advice in Rotherham	advice service for the Deaf community in Rotherham
	South Yorkshire Housing Association	advice service supporting people with mental health problems entering employment
	St Mary's Community Centre	provision of advice as part of a social supermarket
	Westfield Foodbank	in person advice service

Sheffield Citizens Advice and Law Centre

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Notes to the Financial Statements *(continued)*

Year ended 31 March 2024

19. Analysis of net assets between funds

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
Tangible fixed assets	57,143	–	57,143
Current assets	1,868,532	980,961	2,849,493
Creditors less than 1 year	(244,720)	(7,088)	(251,808)
Net assets	<u>1,680,955</u>	<u>973,873</u>	<u>2,654,828</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
Tangible fixed assets	125,296	7,270	132,566
Current assets	1,992,756	129,010	2,121,766
Creditors less than 1 year	(385,983)	–	(385,983)
Net assets	<u>1,732,069</u>	<u>136,280</u>	<u>1,868,349</u>

20. Analysis of changes in net debt

	At 1 Apr 2023 £	Cash flows £	At 31 Mar 2024 £
Cash at bank and in hand	<u>1,437,636</u>	<u>496,935</u>	<u>1,934,571</u>

21. Related parties

The aggregate total of donations received without conditions from trustees in the year was £820 (2023 - £1,700).

SHEFFIELD CITIZENS ADVICE AND LAW CENTRE

England & Wales - Charity number 1153277

Accounts

COMPANY REGISTRATION NUMBER: 8616847
CHARITY REGISTRATION NUMBER: 1153277

Sheffield Citizens Advice and Law Centre
Company Limited by Guarantee
Financial Statements
31 March 2023

ALLEN, WEST AND FOSTER LIMITED
Chartered accountants & statutory auditor
Omega Court
364-366 Cemetery Road
Sheffield
S11 8FT

Sheffield Citizens Advice and Law Centre

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Financial Statements

Year ended 31 March 2023

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Sheffield Citizens Advice and Law Centre

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Trustees Annual Report to the Members of Sheffield Citizens Advice and Law Centre

Year ended 31 March 2023

The trustees are pleased to present their report together with the Financial Statements of the Charitable Company for the year ending 31st March 2023. These are also prepared to meet the requirements for a directors' report and accounts for Companies Act purposes.

The financial statements are being audited as a going concern.

Our objectives and activities

The Charity's objects as extracted from the memorandum of association are:

To promote any charitable purpose for the public benefit by the advancement of education, the protection and preservation of health and the relief of poverty, sickness and distress in particular, but without limitation, for the benefit of the community in Sheffield and surrounding areas ("the area of benefit"), and in particular but not limited to those who are socially and/or economically disadvantaged.

To relieve charitable need by the provision of legal advice, assistance and representation and all other services in or in connection with or incidental to any non-contentious business and in the prosecution, defending, compromising and settling of any civil, criminal, matrimonial and administrative causes, claims, interests, suits, and appeals in England or Wales and the European courts on human rights;

To promote any charitable purpose for the benefit of mental health service users, their carers and workers, in particular but not exclusively in the area of benefit, by the advancement of education, the protection and preservation of health and the relief of poverty, sickness and distress:

To relieve those persons who are deaf or hearing impaired, in particular but not exclusively, by providing a free, confidential and accessible advice and information service and to advance education for the public benefit into the problems encountered by those persons who are deaf or hearing impaired and into the needs of such persons.

Our purpose

- **We provide free, confidential and independent advice and advocacy services** to help individuals, families and communities have the knowledge, expert support and confidence to solve their problems.
 - **We provide services for everyone.** We recognise that some clients, because of their circumstances or the impact of the problem or the discrimination they face, need more help to achieve the best outcome.
 - **We campaign for improvements to policies and practices** that affect the lives of clients we help by using **evidence and research** from service provision.
-

Sheffield Citizens Advice and Law Centre

Company Limited by Guarantee

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Year ended 31 March 2023

- We serve **Sheffield communities**. We also contribute to regional or national service delivery when we can show benefit to Sheffield communities.

Our Values

Our purpose is underpinned by our values. Our values drive all aspects of our work, the way we relate to our communities and clients and the way we relate to each other. Our values drive our behaviours and we expect all of our People[1] to support our values.

- We are a values driven organisation. Our People are motivated by their desire **to make a difference** to the clients we help and this is our focus.
- We are committed to **fairness**, across our society and within our organisation.
- We are committed to **challenging the impact of poverty, inequality and discrimination** on the lives of the individuals and communities we help.
- We are proud of, respect and **celebrate our diversity**, the diversity of our clients, communities and our People, and are committed to being an inclusive organisation..
- We encourage and support our People **to work with others**, to seek out and **develop partnerships** across communities and neighbourhoods and be **generous** with how we share our skills, resources and support each other.

Our four service commitments

- **Our services are accessible and available when needed.** We offer our services through different channels, guiding clients to the channel which best suits their needs. We use technology to support efficient delivery. We design our services to ensure a straightforward client journey. Our services are visible. Our communities know how to access them and are confident of being able to do so. Where people face barriers to engagement such as language barriers or because of ill-health or disability we provide services designed to help overcome these barriers.
 - **We support prevention and early intervention** to lessen the impact of the problems people face. We work with others to help build community knowledge and skills to provide information at the earliest opportunity. We embed a common assessment across all of our services to ensure that
-

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Trustees Annual Report to the Members of Sheffield Citizens Advice and Law Centre

Year ended 31 March 2023

“every contact counts” and that there is “no wrong door”. We identify, at the earliest opportunity, how to best help people prevent problems escalating. We ensure that we provide practical tools to support self-help. Where a partner is better able to provide the required support, we help people get that support from the right partner at the right time.

- **We help people achieve the outcomes they want and which will have the greatest impact on their lives.** Our services are quality assured, strongly branded and are delivered by our People, with the required specialist skills, knowledge and an understanding of our local communities, to help achieve these outcomes. We seek out and act on our clients’ feedback on the services we provide and ask our clients and our communities to help us design our services which better meet their needs.
- **We make the best use of our resources to make the greatest difference.** We put more resource and attention into the advice and advocacy areas that our data and experience shows matter most to people, particularly those experiencing poverty and disadvantage. We build strong relationships with trusted partner organisations so that we can help clients find a way forward on all issues. We support and develop our People, including a focus on their health and wellbeing, in recognition that our People are our critical resource in delivering good outcomes for clients. We build our capacity by maximising volunteering opportunities and ensuring these are meaningful and rewarding for volunteers.. We build the capacity in the city to provide help to more clients by using our expertise to engage partners in that delivery. We provide the resources including premises to support efficient delivery.

Our achievements and performance

The trustees consider that they have complied with the duty in section 17 of the Charities Act 2011 to have due regard to public benefit guidance published by the Charities Commission.

Throughout 2022-2023 demand for our services continued to rise. The ongoing cost of living crisis has seen high inflation, spiralling energy costs on the one side, with welfare benefits and low wages failing to keep pace with costs. As a result debt is increasing and more and more people are facing negative budgets where their essential outgoings exceed their income. The complexity of the challenges facing our clients has also increased, resulting in the need for more support for each person we help - average call length on Adviceline has risen from around 20 minutes to nearer 30. At the same time, we started the year with fewer staff due to funding cuts on some of our national contracts which did mean the total number of people we supported during the year was down on the year before though the number of issues we advised on remained the same. Debt and benefits remain the most common advice issues but we’re also seeing increasing demand and complexity in areas such as immigration.

Sheffield Citizens Advice and Law Centre

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Throughout the year therefore we have continued to strive to be as efficient and cost-effective as possible, using remote delivery methods whenever these are appropriate for clients. We have increased the number of Community Access Points, enabling digitally excluded clients to talk with advisers over a video call and easily share documents if needed. We've also seen a significant increase in the number of people seeking advice over email. At the same time we've actively sought to improve access to face to face advice for those people who face additional barriers in using the phone - by the end of the year we were delivering face to face advice in around 30 different settings, a number that continues to rise. Specialist services such as the Mental Health Advice Service and Deaf Advice Service continue to deliver uniquely tailored support that simply doesn't exist in other parts of the country.

We've maintained a strong focus on working in partnership with other organisations, in both statutory and voluntary sectors, as we know this is the most effective way to reach some of the most vulnerable people in our city. We were delighted at the tail end of the year to appoint two part-time Community Trainers who will work over the next two years to support community organisations across the city to identify advice issues, provide basic signposting and know when to refer to us for expert advice.

Our advocacy service has continued to grow throughout the year as demand has increased. The main contract was extended for a further year and the planned recommissioning is now scheduled for late 2023. We received 1861 referrals during 2022-2023, up more than 14% on the year before. We continue to support a diverse group of clients with hugely varying needs. Our team of over 30 skilled advocates deploy a wide range of communication skills to help them understand the wishes of their clients. Our formal partners on the main advocacy contract, Disability Sheffield and Cloverleaf Advocacy, continue to play an important role in the delivery of advocacy for clients with physical and learning disabilities. Across Sheffield Advocacy Hub, we have around 800 ongoing cases at any one time.

We also deliver some national advice services, as part of a contract with Citizens Advice. We are part of a network of centres delivering the national consumer advice service and the Help to Claim service.

As a local Citizens Advice organisation, we work closely with Citizens Advice (the national membership organisation to which we belong) who, as well as contracting us to deliver services, provide support and advice to continuously develop and improve as an organisation. A key part of this is known as the Leadership Self-Assessment, a process whereby we carry out an internal audit and provide evidence which is checked by Citizens Advice against a detailed framework covering 9 key areas (as below). This takes place on a three year cycle, with a more in-depth audit every three years. 2023 was Year 2 of the cycle, and was also the first year of a new traffic light rating system. We scored Green (the highest rating) in all areas this year.

Sheffield Citizens Advice and Law Centre

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Trustees Annual Report to the Members of Sheffield Citizens Advice and Law Centre

Year ended 31 March 2023

Governance	
Strategic Business Planning	
Risk Management	
Financial Management	
People Management	
Operational Performance Management	
Partnership Working	
Research and Campaigns	
Equality Leadership	

The Trustees would like to express thanks to all our Funders and Partners who contribute so much in order for us to provide our services. Finally, and most importantly, our thanks go to our staff and volunteers for their commitment and contribution to Citizens Advice Sheffield over the past year.

Our commitment to equity, diversity and inclusion

As a local charity our aim is to support people from all of the city's diverse communities. In order for people to feel comfortable accessing our services it's important they feel their voices and views are represented and understood.

One way to do this is through ensuring representation throughout our organisation. We are trying to do this in a number of ways including recruiting volunteers and trustees who reflect the diversity of the city and working with communities to shape our services. This work is reflected elsewhere, such as in our annual Impact Report - in this document we are focussing on representation among our paid staff.

The Sheffield Race Equality Commission report identified the publication of ethnicity pay gap data as one element of becoming an anti-racist organisation. We began reporting pay gap data for ethnicity, gender and disability last year. This year we are following the same methodology to report on pay gaps, despite some challenges. There are improvements and limitations to our data, notably:

Sheffield Citizens Advice and Law Centre

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Trustees Annual Report to the Members of Sheffield Citizens Advice and Law Centre

Year ended 31 March 2023

- We capture data about protected characteristics from staff at the point of taking up employment and for the first time this year we now invite staff to complete an annual survey to ensure data remains up to date
- As last year, we have grouped ethnicity data into broad categories of white, minority backgrounds and prefer not to say. We acknowledge this is imperfect and risks missing nuances between staff from different ethnic minority backgrounds; however this has to be balanced with the risks of identifying individuals due to the small numbers in some groups. We are open to feedback on how best to improve this
- This year, we have used the 2021 Census categories in all areas. Some areas do not therefore match with the previous ethnicity categories. For example, we now include 'White - Other' in our 'All minorities' category.
- We have used the 2021 Census data on ethnicity for our comparison with the city, as published by Sheffield City Council

Sheffield Citizens Advice and Law Centre

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Year ended 31 March 2023

Paid workforce diversity in Citizens Advice Sheffield, compared with Sheffield population

Ethnicity	CAS - %	Sheffield 2011 - %	Sheffield 2021 - %	Difference 2022 staff vs 2011 census	Difference 2023 staff vs 2021 census
				If negative, CAS has a lower proportion in this category	
African (Black or Black British)	3.0%	2.1%	3.3%	1.3%	-0.3%
Arab	0.6%	n/a	1.6%	0.0%	-1.0%
Bangladeshi (Asian or Asian British)	1.8%	0.6%	0.8%	1.4%	1.0%
Caribbean (Black or Black British)	1.8%	1.0%	0.8%	1.0%	1.0%
Chinese	0.6%	1.3%	1.3%	-0.7%	-0.7%
Indian (Asian or Asian British)	2.4%	n/a	1.2%	n/a	1.2%
Mixed: Other mixed	2.4%	0.8%	0.8%	-0.1%	1.6%
Mixed: White & Black caribbean	1.8%	1.0%	1.4%	0.4%	0.4%
Mixed: White and Asian	0.6%	0.6%	0.9%	0.1%	-0.3%
Mixed: White and Black African	0.0%	n/a	0.4%	n/a	-0.4%
Other	0.0%	2.3%	1.5%	-0.9%	-1.5%
Other Asian (Asian or Asian British)	2.4%	2.1%	1.3%	3.3%	1.1%
Other Black (Black or Black British)	0.6%	0.6%	0.5%	0.1%	0.1%
Pakistani (Asian or Asian British)	9.8%	4.0%	5.0%	5.5%	4.8%
White British	63.4%	80.9%	74.5%	-17.6%	-11.1%
White Gypsy	0.0%	n/a	0.1%	n/a	-0.1%
White Irish	0.6%	0.5%	0.5%	0.8%	0.1%
White Other	2.4%	2.3%	3.6%	1.1%	-1.2%
Prefer not to say	3.0%	n/a		3.4%	3.0%
Not recorded/no data	2.8%		0.5%	0.7%	2.3%
Total	100.0%	100.0%	100.0%	0.0%	0.0%

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The table above shows the % of staff by ethnic group, and compares the numbers within Citizens Advice Sheffield (CAS) with the city as a whole. Last year's figures are included for comparison purposes. There are 17 more paid staff members in July 2023 than 12 months before (164 vs 147).

Our data continues to show we are successful in recruiting individuals from minoritised¹ communities, and that as a result our workforce is well placed to serve the diverse communities of Sheffield, particularly when considered alongside equalities data related to social and economic issues. Minoritised communities are overrepresented in both our client base and in our workforce.

¹ We use the term 'minoritised' to reflect an active process in UK society. The Law Society explains the use of this term:

'Minoritised ethnic' (or the similar term 'racially minoritised') has been recommended more recently as it recognises that individuals have been minoritised through social processes of power and domination rather than just existing in distinct statistical minorities. It also better reflects the fact that ethnic groups that are minorities in the UK are majorities in the global population.

Source: <https://www.lawsociety.org.uk/topics/ethnic-minority-lawyers/a-guide-to-race-and-ethnicity-terminology-and-language>

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Trustees Annual Report to the Members of Sheffield Citizens Advice and Law Centre

Year ended 31 March 2023

Pay Gap Data for paid staff of Citizens Advice Sheffield

Pay gap by Job Groupings

We have grouped our staff by type of job, in broad categories. Raw numbers are not included here to avoid identifying individuals. Note that there is significant overlap in salary bands to reflect job groupings (see 2. below for discrete salary groupings).

Job Group	Male	Female	Non Binary	Trans Female	White	All Minorities	Prefer not to say	Disability	No Disability	Prefer not to say
Leadership team (£30-55K)	1.2%	3.7%	redacted to preserve anonymity	redacted to preserve anonymity	4.3%	0.6%	0.0%	1.8%	3.0%	0.0%
Supervisors (£30-32K)	4.3%	9.8%			11.0%	2.4%	0.6%	4.9%	9.1%	0.0%
Specialist Advisers (£24-£29K)	15.2%	40.9%			34.1%	18.9%	1.8%	20.7%	33.5%	0.6%
Telephone/Front Door Advisers (£20-24K)	7.3%	9.8%			11.0%	6.1%	0.0%	4.3%	11.6%	1.2%
Support Services (£20-24K)	1.2%	5.5%			4.3%	1.8%	0.6%	1.2%	5.5%	0.0%
Total	29.3%	69.5%			0.6%	0.6%	64.6%	29.9%	3.0%	32.9%

*2.4% no Data

*2.4% no Data

'All Minorities' includes all except White British and White Irish.

The set of charts below shows the distribution of staff through broad job groupings.

If there was no pay gap, we should expect to see distribution broadly in line with the 'Total' bar in each case.

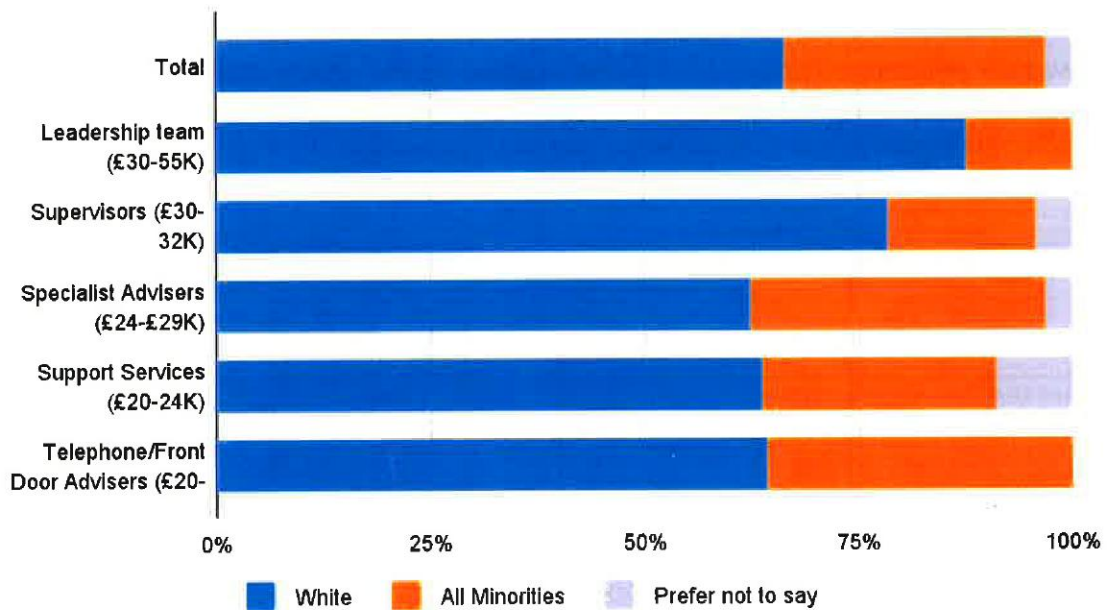
Sheffield Citizens Advice and Law Centre

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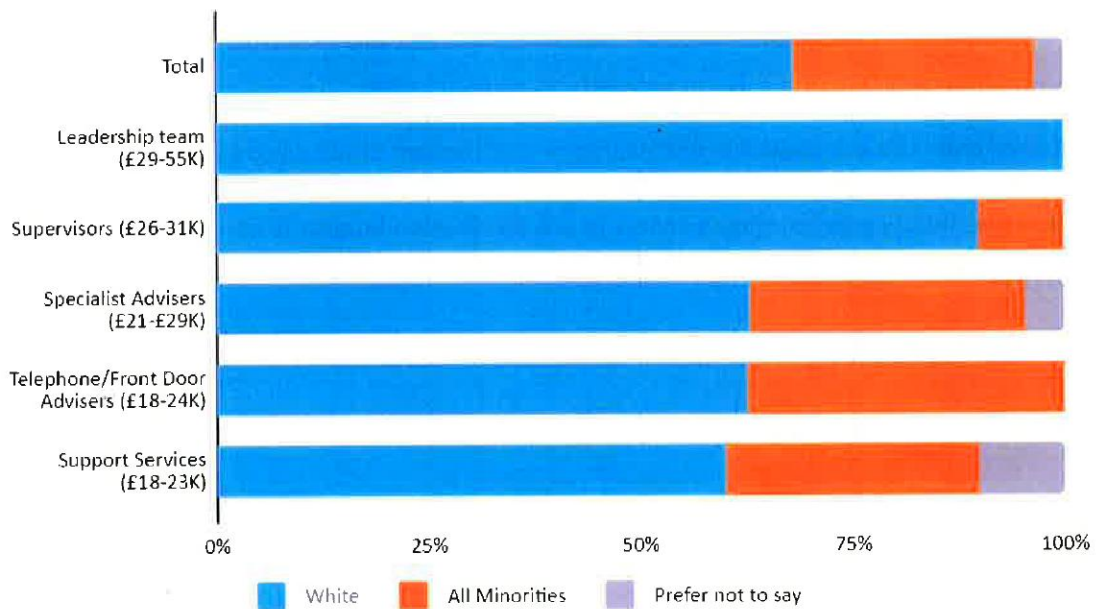
Trustees Annual Report to the Members of Sheffield Citizens Advice and Law Centre

Year ended 31 March 2023

Ethnicity by Job Grouping 2023 (%)



Ethnicity by Job Grouping 2022 (%)



Sheffield Citizens Advice and Law Centre

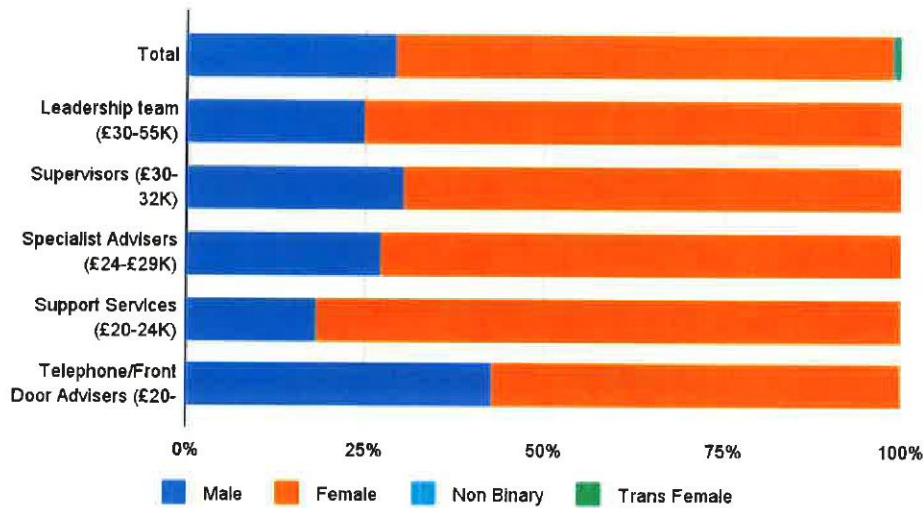
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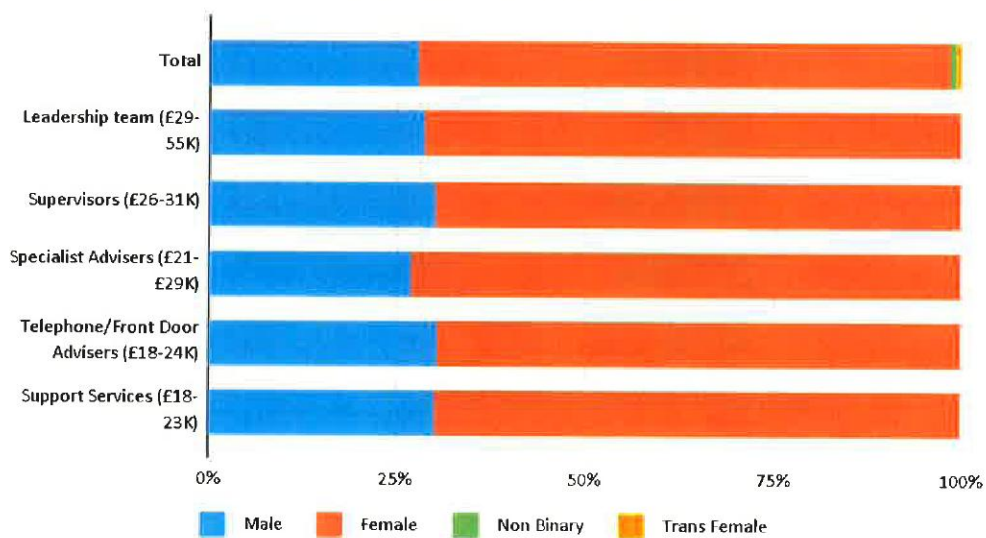
Year ended 31 March 2023

The comparison with 2022 shows progress for staff from minoritised communities into Supervisory roles. The change in Leadership Team make up reflects a change of categorisation used in the 2021 Census categories to more closely identify white non-British individuals. As such, the category 'White Other' is now included in our category 'All Minorities'.

Gender by Job Grouping 2023 (%)



Gender by Job Grouping 2022 (%)



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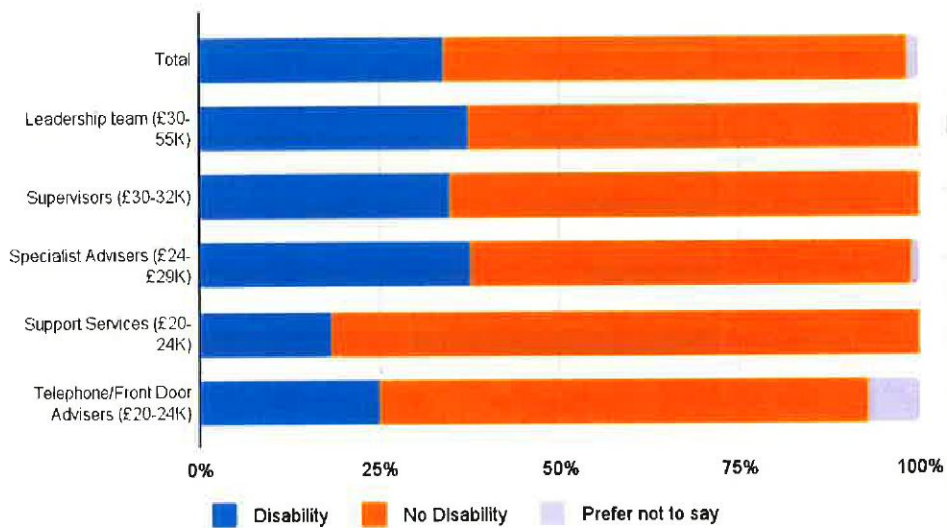
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Year ended 31 March 2023

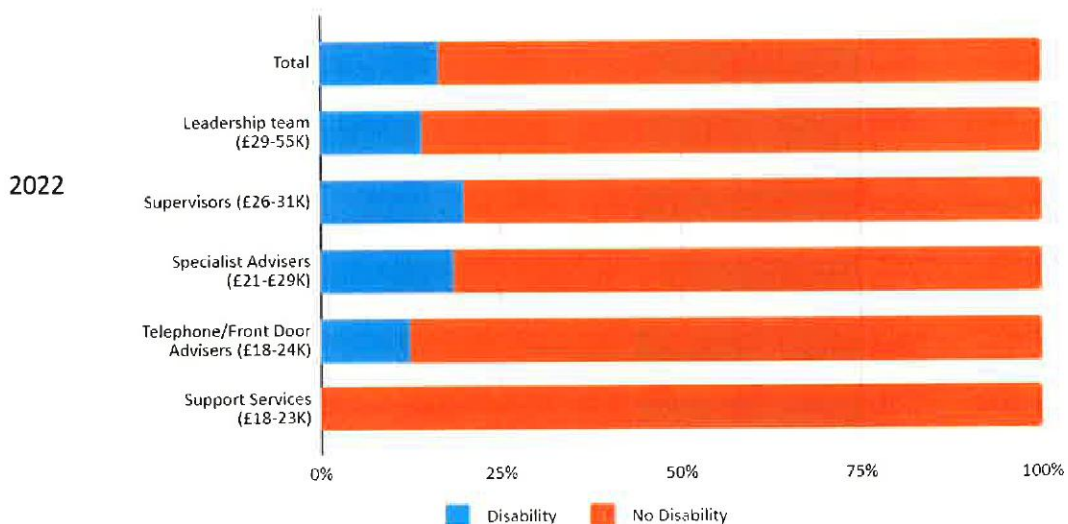
There are changes in representation of gender in support services and telephone/front door advisers, with significantly more males represented in the latter. This could be a result of recruitment of males, or progression of females.

Overall, the distribution is broadly in line with the whole organisation, as last year.

Disability by Job Grouping 2023 (%)



Disability by Job Grouping 2022 (%)



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Year ended 31 March 2023

figures were based on data obtained at the point of recruitment only, and were likely to have been out of date with respect to disability. The 2023 figures include data from our EDI survey, and show a more accurate representation. This compares with 20.6% of the population of Sheffield who have a disability, showing that CAS is successful in attracting and retaining people with disabilities at an overall level.

1. Pay Gap by discrete salary groupings

These reports are based on the same data as those above, however they are grouped in order to prevent salary overlaps rather than job type, whilst avoiding identifying individuals.

Salary Band		Male	Female	Non Binary	Trans Female	White	All Minorities	Prefer not to say	Disability	No Disability	Prefer not to say
1	20,088 - 22,180	35%	65%	redacted to preserve anonymity	redacted to preserve anonymity	59%	41%	0%	26%	67%	7%
2	22,181 - 24,101	33%	67%			64%	29%	7%	14%	86%	0%
3	24,102 - 27,022	30%	70%			80%	20%	0%	32%	63%	5%
4	27,023 - 28,331	26%	74%			59%	40%	2%	36%	64%	0%
5	28,332 - 55,000	31%	69%			78%	14%	8%	44%	56%	0%
Whole organisation		29%	70%	1%	1%	66%	31%	3%	34%	64%	2%

2022 figures

Salary Band		Male	Female	Non Binary	Trans Female	White	All Minorities	Prefer not to say	Disability	No Disability
1	18018 - 21098	33%	67%	redacted to preserve anonymity	redacted to preserve anonymity	63%	32%	5%	5%	95%
2	21099 - 22949	15%	85%			64%	36%	0%	21%	79%
3	22950 - 23411	29%	71%			50%	50%	0%	0%	100%
4	23412 - 26012	18%	82%			55%	45%	0%	18%	82%
5	26013 - 55000	29%	71%			70%	26%	4%	18%	82%
Whole organisation		27%	72%	1%	1%	66%	31%	3%	15%	85%

Discrete salary bands are difficult to place. If bands were equal on the basis of pay, most staff would fall into band 4. This would not adequately highlight any gaps, and would potentially identify individuals in other bands. For 2023, bands have been selected which split the numbers of staff more equally between bands. This means that they are not directly comparable with 2022 figures, although the overall patterns remain useful, showing the same broad patterns as noted when salaries are grouped by job role.

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Pay Gap - Our conclusions

We are pleased to have made some positive progress in developing our data sources, and in progression. There remains significant further work to be done in this area, particularly around the recording and publishing of EDI data linked to recruitment and internal progression.

Nevertheless, we are pleased to see increased representation of minoritised communities in supervisory roles. It is small progress, however we see this as a positive sign and a step in the right direction.

We will discuss these results with our cultural diversity group in particular to identify further steps.

Financial review

2022-2023 is the ninth complete year of operation.

The statement of financial activities shows income of £4,527,503 and expenditure of £4,421,099 and hence a surplus of £106,404. Total funds at the year end were £1,868,349. The Charity continues to secure grants and contracts from a wide range of sources including local and national funding streams.

The income was lower than the previous year by £262,232 which reflects the impact of reductions to funding resulting from changes to contracts reported in last year's annual report. The Board took prompt action to mitigate these losses, reducing expenditure by £152,753 through voluntary and compulsory redundancy schemes, alongside efficiencies in infrastructure. The charity's services are being provided on a sound financial basis.

Reserves policy

The Trustees have confirmed that Citizens Advice Sheffield should hold reserves in order that the charity can continue to operate in the event of unforeseen and potentially financially damaging circumstances arising. The Trustees consider that it is prudent to set the reserves target as an amount equivalent to three months' operating expenditure (calculated annually by reference to the financial plan approved by the Board).

This reserves policy is monitored and reviewed by the Trustees regularly and at least annually. On the basis of the budgeted expenditure for the coming year this requires reserves of £1,289,955. At 31st March 2023 free reserves were £1,606,770 (2022 £1,732,069), which is equivalent to 3.7 months running costs based on the coming year's budget.

Sheffield Citizens Advice and Law Centre

Company Limited by Guarantee

Trustees Annual Report to the Members of Sheffield Citizens Advice and Law Centre

Year ended 31 March 2023

Investment policy

Any reserves available for Investment are held in interest bearing cash deposit accounts chosen in line with the charity's ethical stance. These reserves are spread across more than one institution to take advantage of the Financial Services Compensation Scheme, in the event of bank failure.

Plans for the future

The Board has updated its strategic and business plan for the period April 22 to March 25 to guide the organisation over the next few years to enable us to realise our ambition.

The strategy is that set out in the introduction to this report and we continue to work to this overall strategy whilst acknowledging the need to be flexible and responsive in a fast-changing and challenging external environment.

We continue to seek to grow and embed services with the health service, particularly given the clear links between poverty and both physical and mental health, building on our successful track record of delivery. Maintaining our strong strategic relationship with the local authority remains a priority. We are also committed to close links and partnership working with a wide range of organisations across the voluntary and community sector - as everyone faces increasing demand for their services and funding pressures mount for all, we are most effective if we work together to support the people of our city.

Structure, governance and management

The legal and administrative information set out on pages 17-18 forms part of this report. The Charitable Company is governed by its Memorandum and Articles of Association dated 19th July 2013. Trustees are recruited who support the aims of the Charity and bring relevant skills, knowledge and experience. Trustees operate to a role description with newly recruited trustees receiving induction and support from more experienced trustees. The Board recruits new trustees having regard to any skills, knowledge or experience deficits within the current Board.

Three trustees resigned during 2022-23 (and a further one in July 2023). Three new trustees were recruited in October 2022, and a further three will join the Board in September 2023. The Board has succession planning in place for the end of the current Chair's term in 2024.

The Board of Trustees meets at least 10 times a year.

The Board has four committees : a Finance, Audit and Risk committee, HR and People committee, a Client Experience Committee and a Remuneration Committee (recently constituted). Each Committee meets a minimum of four times per year. The Board has a scheme of delegation.

In April 2022, the Board approved the financial plan for 2022-23, once again asking for quarterly re-forecasts which were provided. The Board receives quarterly management accounts within six weeks

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Year ended 31 March 2023

of the end of the previous quarter. The Financial Statements comply with statutory requirements and with the Statement of Recommended Practice (Accounting and Reporting by Charities) and issued by the Charities Commission, known as the Charities SORP 2015 (FRS 102).

Risk management

The Finance, Audit and Risk Committee is responsible for ensuring that we manage risk effectively. The risk management arrangements include robust performance and quality management, financial management, systematic risk assessment of ICT systems and the introduction of measures for greater resilience including compliance with information assurance requirements and detailed inspections of the organisation's premises.

Our auditor of previous years, Tingle Ashmore, resigned in March 2023, and a tender process was undertaken to select a new auditor for 2023-24 resulting in the appointment by the Board of Allen, West and Foster.

In 2022-23 significant work has been undertaken to embed the previous move to cloud-based ICT systems and in particular to ensure robust information assurance and cyber security arrangements are in place. This led to the Charity achieving Cyber Essentials accreditation and certificated compliance with the NHS Digital Data Security standards, both in June 2023.

The Board maintains a strategic Risk Register which is considered in detail by the Finance, Audit and Risk Committee, and presented to the Board on a regular basis. This was subject to an in-depth review and reformatting during 2022-23 to better present the key risks to the Board.

Sheffield Citizens Advice and Law Centre

Company Limited by Guarantee

Trustees Annual Report to the Members of Sheffield Citizens Advice and Law Centre

Year ended 31 March 2023

Reference and administrative details

Charity number	1153277
Company number	8616847
Financial Conduct Authority registration number	FRN 617731
Office of Immigration Services Commissioner	N201300063
Information Commissioner's Office Registration	A019728
Name and registered office	Sheffield Citizens Advice and Law Centre The Circle 33 Rockingham Lane Sheffield S14FW

Our advisors:

Auditors	Allen, West and Foster Financial Services Ltd Omega Court, 364-366 Cemetery Road Sheffield S11 8FT
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Bankers	Unity Trust Bank Plc 9 Brindley Place Birmingham B1 2HB
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Sheffield Citizens Advice and Law Centre

Company Limited by Guarantee

Trustees Annual Report to the Members of Sheffield Citizens Advice and Law Centre

Year ended 31 March 2023

Trustees and Directors	Appointed	Resigned
Mark Gamsu	18/07/13	
Alistair Griggs	18/07/13	
Sharon Hirshman	18/07/13	07/12/22
Hilary Dawson	04/09/13	
Claire Holden	07/10/15	08/09/22
Mary Seneviratne	05/10/16	06/07/23
Mark Smith	05/10/16	
Sheila Robinson	05/09/18	
Helen Steers	05/09/18	
Karen Escott	07/10/20	
David Sollitt	07/10/20	
Gregg Watts	07/10/20	
Matthew Newbould	07/10/20	18/01/23
Neal Southwick	05/10/22	
Rebecca Morcos	05/10/22	
Lynsey Golland	05/10/22	

Principal Staff

Chief Executive	Sylvia Ward	01/11/2021
Head of Advice	Joanne Abdulla	06/12/2017
Head of Resources and Organisational Development	Peter Brown	19/08/2019

Sheffield Citizens Advice and Law Centre

Company Limited by Guarantee

Trustees Annual Report to the Members of Sheffield Citizens Advice and Law Centre

Year ended 31 March 2023

Trustees' Responsibilities

The trustees (who are also directors of Sheffield Citizens Advice and Law Centre Limited for the purposes of company law) are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the trustees to prepare financial statements for each financial year, 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 these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP 2015 (FRS 102);
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis, unless it is inappropriate to presume that the charitable company will continue in operation.

The trustees are responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

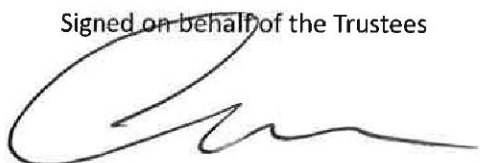
In so far as the trustees are aware:

- there is no relevant audit information of which the charitable company's auditor is unaware; and
- the trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditor is aware of that information.

Allen, West and Foster were appointed as auditors at the meeting of the Board on 3rd May 2023.

This report has been prepared taking advantage of the small companies' exemption of section 41 SA of the Companies Act 2006.

Signed on behalf of the Trustees



Mark Gamsu (Trustee Board Chair and Company Director)

Dated

1/11/23

Sheffield Citizens Advice and Law Centre

Company Limited by Guarantee

Independent Auditor's Report to the Members of Sheffield Citizens Advice and Law Centre

Year ended 31 March 2023

Opinion

We have audited the financial statements of Sheffield Citizens Advice and Law Centre (the 'charity') for the year ended 31 March 2023 which comprise the statement of financial activities (including income and expenditure account), statement of financial position, statement of cash flows and the related notes, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including FRS 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charity's affairs as at 31 March 2023 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice;
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charity's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Sheffield Citizens Advice and Law Centre

Company Limited by Guarantee

Independent Auditor's Report to the Members of Sheffield Citizens Advice and Law Centre *(continued)*

Year ended 31 March 2023

Other information

The other information comprises the information included in the annual report, other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Opinions on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the trustees' report for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the trustees' report has been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the charity and its environment obtained in the course of the audit, we have not identified material misstatements in the trustees' report.

We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit.

Sheffield Citizens Advice and Law Centre

Company Limited by Guarantee

Independent Auditor's Report to the Members of Sheffield Citizens Advice and Law Centre *(continued)*

Year ended 31 March 2023

Responsibilities of trustees

As explained more fully in the trustees' responsibilities statement, the trustees (who are also the directors for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charity or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

Identifying and assessing potential risks related to irregularities

In identifying and assessing risks of material misstatement in respect of irregularities, including fraud and non-compliance with laws and regulations, we considered the following:

Audit risks identified

- the nature of the industry and sector, control environment and business performance;
- results of our enquiries of management, about their own identification and assessment of the risks of irregularities;
- any matters we identified having made enquiries about the documentation of their policies and procedures relating to:
 - identifying, evaluating and complying with laws and regulations and whether they were aware of any instances of noncompliance;
 - detecting and responding to the risks of fraud and whether they have knowledge of any actual, suspected or alleged fraud;
 - the internal controls established to mitigate risks of fraud or non-compliance with laws and regulations;
- the matters discussed among the audit engagement team regarding how and where fraud might occur in the financial statements and any potential indicators of fraud.

As a result of these procedures, we considered the opportunities and incentives that may exist within the organisation for fraud and identified the greatest potential for fraud in relation to income recognition, banking procedures and segregation of duties. In common with all audits under ISAs (UK), we are also

Sheffield Citizens Advice and Law Centre

Company Limited by Guarantee

Independent Auditor's Report to the Members of Sheffield Citizens Advice and Law Centre *(continued)*

Year ended 31 March 2023

required to perform specific procedures to respond to the risk of management override.

We also obtained an understanding of the legal and regulatory frameworks that the company operates in, focusing on provisions of those laws and regulations that had a direct effect on the determination of material amounts and disclosures in the financial statements. The key laws and regulations we considered in this context included the UK Companies Act, UK Corporate Governance Code and local tax legislation.

In addition, we considered provisions of other laws and regulations that do not have a direct effect on the financial statements but compliance with which may be fundamental to the company's ability to operate or to avoid a material penalty.

Audit response to risks identified

As a result of performing the above, we identified income recognition, management override of controls and related party transactions as key audit matters related to the potential risk of fraud. In order to mitigate the risk identified, enquiries were made of key management personnel as to the processes surrounding the recording of transactions and recognition of income, including agreement to remittance advices and grant agreements. The existence of related parties was enquired about with key management personnel and throughout the audit and review of the accounts (as well as the transactions included therein) it was ensured that there were no disclosable items or transactions which had not been conducted at arms length.

In addressing the risk of fraud through management override of controls, our procedures included reviewing and testing the appropriateness of journal entries and other adjustments; assessing whether the judgements made in making accounting estimates are indicative of a potential bias; and evaluating the business rationale of any significant transactions that are unusual or outside the normal course of business. Due to the minimal number of transactions throughout the financial year it was clear that there had been no management override of controls and that each transaction had been correctly and properly recorded as appropriate.

We also communicated relevant identified laws and regulations and potential fraud risks to all engagement team members and remained alert to any indications of fraud or noncompliance with laws and regulations throughout the audit.

As part of an audit in accordance with ISAs (UK), we exercise professional judgment and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
 - Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the internal control.
 - Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the trustees.
-

Sheffield Citizens Advice and Law Centre

Company Limited by Guarantee

Independent Auditor's Report to the Members of Sheffield Citizens Advice and Law Centre *(continued)*

Year ended 31 March 2023

- Conclude on the appropriateness of the trustees' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the charity's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the charity to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

Use of our report

This report is made solely to the charity's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charity's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and the charity's members as a body, for our audit work, for this report, or for the opinions we have formed.



Stephen Allen ACA FCCA (Senior Statutory Auditor)

For and on behalf of
Allen, West and Foster Limited
Chartered accountants & statutory auditor
Omega Court
364-366 Cemetery Road
Sheffield
S11 8FT

1 November 2023

Sheffield Citizens Advice and Law Centre

Company Limited by Guarantee

Statement of Financial Activities (including income and expenditure account)

Year ended 31 March 2023

		2023			2022
	Note	Unrestricted funds £	Restricted funds £	Total funds £	Total funds £
Income and endowments					
Charitable activities	5	1,669,899	2,830,014	4,499,913	4,470,342
Donations and legacies	5	15,784	3,385	19,169	7,105
Investment income	6	1,716	–	1,716	1,955
Other income	7	6,705	–	6,705	310,333
Total income		<u>1,694,104</u>	<u>2,833,399</u>	<u>4,527,503</u>	<u>4,789,735</u>
Expenditure					
Expenditure on charitable activities	8,9	1,609,725	2,811,374	4,421,099	4,573,853
Total expenditure		<u>1,609,725</u>	<u>2,811,374</u>	<u>4,421,099</u>	<u>4,573,853</u>
Net income and net movement in funds		<u>84,379</u>	<u>22,025</u>	<u>106,404</u>	<u>215,882</u>
Reconciliation of funds					
Total funds brought forward		1,647,690	114,255	1,761,945	1,546,063
Total funds carried forward		<u>1,732,069</u>	<u>136,280</u>	<u>1,868,349</u>	<u>1,761,945</u>

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

The notes on pages 28 to 45 form part of these financial statements.

Sheffield Citizens Advice and Law Centre

Company Limited by Guarantee

Statement of Financial Position

31 March 2023

	Note	2023 £	2022 £
Fixed assets			
Tangible fixed assets	13	132,566	152,306
Current assets			
Debtors	14	684,130	533,766
Cash at bank and in hand		1,437,636	1,460,786
		<u>2,121,766</u>	<u>1,994,552</u>
Creditors: amounts falling due within one year	15	<u>385,983</u>	<u>384,913</u>
Net current assets		<u>1,735,783</u>	<u>1,609,639</u>
Total assets less current liabilities		<u>1,868,349</u>	<u>1,761,945</u>
Net assets		<u>1,868,349</u>	<u>1,761,945</u>
Funds of the charity			
Restricted funds		136,280	114,255
Unrestricted funds		<u>1,732,069</u>	<u>1,647,690</u>
Total charity funds	17	<u>1,868,349</u>	<u>1,761,945</u>

These financial statements were approved by the board of trustees and authorised for issue on 1 November 2023, and are signed on behalf of the board by:



Mark Gamsu
Trustee



Sheila Robinson
Trustee

The notes on pages 28 to 45 form part of these financial statements.

Sheffield Citizens Advice and Law Centre

Company Limited by Guarantee

Statement of Cash Flows

Year ended 31 March 2023

	2023 £	2022 £
Cash flows from operating activities		
Net income	106,404	215,882
<i>Adjustments for:</i>		
Depreciation of tangible fixed assets	19,740	20,939
Other interest receivable and similar income	(1,716)	(1,955)
Gains on disposal of tangible fixed assets	–	(294,709)
Accrued expenses/(income)	7,707	(52,087)
<i>Changes in:</i>		
Trade and other debtors	(144,688)	(181,381)
Trade and other creditors	(12,313)	4,888
Cash generated from operations	(24,866)	(288,423)
Interest received	1,716	1,955
Net cash used in operating activities	(23,150)	(286,468)
Cash flows from investing activities		
Proceeds from sale of tangible assets	–	457,252
Net cash from investing activities	–	457,252
Net (decrease)/increase in cash and cash equivalents	(23,150)	170,784
Cash and cash equivalents at beginning of year	1,460,786	1,290,002
Cash and cash equivalents at end of year	1,437,636	1,460,786

The notes on pages 28 to 45 form part of these financial statements.

Sheffield Citizens Advice and Law Centre

Company Limited by Guarantee

Notes to the Financial Statements

Year ended 31 March 2023

1. General information

The charity is a public benefit entity and a private company limited by guarantee, registered in England and Wales and a registered charity in England and Wales. The address of the registered office is The Circle, 33 Rockingham Lane, Sheffield, S1 4FW.

2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the 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) (Charities SORP (FRS 102)) and the Companies Act 2006.

3. Accounting policies

Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

The financial statements are prepared in sterling, which is the functional currency of the entity.

Accrued holiday pay

Provision is made at the balance sheet date for holidays accrued but not taken at the salary rate of the relevant employee at that date. The expected cost of compensated short term absence (i.e. holidays) is charged to the SOFA on an accruals basis.

Irrecoverable value added tax

Irrecoverable value added tax relating to fixed assets is capitalised as part of the asset cost. Amounts that relate to resources expended are written off to the Statement of Financial Activities in the period in which they arise.

Going concern

There are no material uncertainties about the charity's ability to continue.

Judgements and key sources of estimation uncertainty

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

Income tax

The charity is a registered charity and as such is not liable to corporation tax on its income to the extent that its income is used for charitable purposes.

Sheffield Citizens Advice and Law Centre

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2023

3. Accounting policies *(continued)*

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.

Incoming resources

All income is included in the statement of financial activities when entitlement has passed to the charity, it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably. Income is only deferred when the donor specifies that the grant must only be used in future accounting periods or the donor has imposed conditions which must be met before the charity has unconditional entitlement.

- legacy income is recognised when receipt is probable and entitlement is established.

- income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.

- income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

Sheffield Citizens Advice and Law Centre

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2023

3. Accounting policies *(continued)*

Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.
- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

Operating leases

Lease payments are recognised as an expense over the lease term on a straight-line basis. The aggregate benefit of lease incentives is recognised as a reduction to expense over the lease term, on a straight-line basis.

Tangible assets

Tangible assets are initially recorded at cost, and subsequently stated at cost less any accumulated depreciation and impairment losses. Any tangible assets carried at revalued amounts are recorded at the fair value at the date of revaluation less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

An increase in the carrying amount of an asset as a result of a revaluation, is recognised in other recognised gains and losses, unless it reverses a charge for impairment that has previously been recognised as expenditure within the statement of financial activities. A decrease in the carrying amount of an asset as a result of revaluation, is recognised in other recognised gains and losses, except to which it offsets any previous revaluation gain, in which case the loss is shown within other recognised gains and losses on the statement of financial activities.

Depreciation

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Long leasehold property	-	Over the remaining term of the lease
Fixtures and fittings	-	33% straight line

Sheffield Citizens Advice and Law Centre

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2023

3. Accounting policies *(continued)*

Impairment of fixed assets

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date.

For the purposes of impairment testing, when it is not possible to estimate the recoverable amount of an individual asset, an estimate is made of the recoverable amount of the cash-generating unit to which the asset belongs. The cash-generating unit is the smallest identifiable group of assets that includes the asset and generates cash inflows that largely independent of the cash inflows from other assets or groups of assets.

For impairment testing of goodwill, the goodwill acquired in a business combination is, from the acquisition date, allocated to each of the cash-generating units that are expected to benefit from the synergies of the combination, irrespective of whether other assets or liabilities of the charity are assigned to those units.

Stocks

Work in progress is measured at the estimated stage of completion for the known number of contract reports open at the year end. For certificates it is measured at the time spent on each of the open cases at the year end.

Financial instruments

A financial asset or a financial liability is recognised only when the charity becomes a party to the contractual provisions of the instrument.

Basic financial instruments are initially recognised at the amount receivable or payable including any related transaction costs.

Current assets and current liabilities are subsequently measured at the cash or other consideration expected to be paid or received and not discounted.

Debt instruments are subsequently measured at amortised cost.

Where investments in shares are publicly traded or their fair value can otherwise be measured reliably, the investment is subsequently measured at fair value with changes in fair value recognised in income and expenditure. All other such investments are subsequently measured at cost less impairment.

Other financial instruments, including derivatives, are initially recognised at fair value, unless payment for an asset is deferred beyond normal business terms or financed at a rate of interest that is not a market rate, in which case the asset is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Sheffield Citizens Advice and Law Centre

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2023

3. Accounting policies *(continued)*

Financial instruments *(continued)*

Other financial instruments are subsequently measured at fair value, with any changes recognised in the statement of financial activities, with the exception of hedging instruments in a designated hedging relationship.

Financial assets that are measured at cost or amortised cost are reviewed for objective evidence of impairment at the end of each reporting date. If there is objective evidence of impairment, an impairment loss is recognised under the appropriate heading in the statement of financial activities in which the initial gain was recognised.

For all equity instruments regardless of significance, and other financial assets that are individually significant, these are assessed individually for impairment. Other financial assets are either assessed individually or grouped on the basis of similar credit risk characteristics.

Any reversals of impairment are recognised immediately, to the extent that the reversal does not result in a carrying amount of the financial asset that exceeds what the carrying amount would have been had the impairment not previously been recognised.

4. Limited by guarantee

In the event of the charity being wound up, the liability in respect of the guarantee is limited to £1 per member of the charity.

5. Donations and Charitable Activities

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
Donations	15,784	3,385	19,169

Sheffield Citizens Advice and Law Centre

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2023

5. Donations and charitable activities *(continued)*

Charitable Activities

	Unrestricted	Restricted	Total 2023
Sheffield City Council			
Adult Social Care	-	50,750	50,750
Building Successful Families	-	33,000	33,000
Drug & Alcohol /Domestic Abuse Coordination Team	-	71,000	71,000
EU Settlement Scheme	-	25,501	25,501
Opportunity Sheffield	-	-	-
Registered Housing Providers	49,875	-	49,875
SCC Community Trainers	-	20,000	20,000
SCC Core Service Grant (Advice)	-	827,895	827,895
SCC Cost of Living	-	15,000	15,000
SCC Covid Recovery Fund	-	-	-
SCC Foodbanks funding	-	40,000	40,000
Sheffield Advocacy Hub	1,097,997	-	1,097,997
Citizens Advice national funding			
Consumer Service	-	288,157	288,157
Core Cities Funding	-	-	-
Help to claim	-	233,210	233,210
Money and Pensions Service	-	406,748	406,748
Pension Wise	-	183,783	183,783
Yorkshire Building Society	25,519	-	25,519
NHS Sheffield and other NHS related services			
Cystic Fibrosis	21,500	-	21,500
Mental Health Advice Service	-	80,053	80,053
NHS Generic Advocacy Service	123,140	-	123,140
NHS ICB City of Sanctuary project	-	35,000	35,000
Primary & Community Mental Health Transformation Programme	13,050	-	13,050
Stewarts Law	24,942	-	24,942
Weston Park Cancer Information Centre	81,347	-	81,347
Legal Aid Agency & related law centre funding			
Legal Services Housing Advice	132,512	-	132,512
Access to Justice Foundation [Community Justice Fund]	-	14,672	14,672
Asylum, Migration and Integration Fund			
Asylum, Migration and Integration Fund	-	131,537	131,537
Energy Advice			
British Gas Energy Trust	-	59,656	59,656
Northern Powergrid	-	125,914	125,914
Community Organisations & Foodbanks			
Burngreave Foodbank	-	29,897	29,897
Gleadless Valley Foodbank	-	29,897	29,897
Grace Foodbank	-	22,182	22,182
Handsworth Foodbank	-	19,931	19,931
ISRAAC	-	7,000	7,000
S2 Foodbank	-	12,008	12,008
S6 Foodbank	-	44,844	44,844
Sheffield Royal Society for the Blind - Deaf Advice in Rotherham	-	8,831	8,831
South Yorkshire Housing Association	53,750	-	53,750

Sheffield Citizens Advice and Law Centre

Company Limited by Guarantee

Notes to the Financial Statements (continued)

Year ended 31 March 2023

5. Donations and charitable activities (continued)

St Mary's Community Centre	-	6,800	6,800
Westfield Foodbank	-	5,100	5,100
Other			
Other smaller funders	46,267	1,648	47,915
TOTAL	1,669,899	2,830,014	4,499,913

Donations

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
Donations	6,274	831	7,105

Charitable Activities

	Unrestricted	Restricted	Total 2022
Sheffield City Council			
Adult Social Care	-	50,000	50,000
Building Successful Families	-	33,000	33,000
Drug & Alcohol /Domestic Abuse Coordination Team	-	53,250	53,250
EU Settlement Scheme	-	26,645	26,645
Opportunity Sheffield	30,496	-	30,496
Registered Housing Providers	19,950	-	19,950
SCC Community Trainers	-	-	-
SCC Core Service Grant (Advice)	-	827,895	827,895
SCC Cost of Living	-	-	-
SCC Covid Recovery Fund	-	50,000	50,000
SCC Foodbanks funding	-	-	-
Sheffield Advocacy Hub	954,547	-	954,547
Citizens Advice national funding			
Consumer Service	-	274,023	274,023
Core Cities Funding	-	-	-
Help to claim	-	660,513	660,513
Money and Pensions Service	-	619,416	619,416
Pension Wise	-	182,559	182,559
Other	-	750	750
NHS Sheffield and other NHS related services			
Cystic Fibrosis	-	-	-
Mental Health Advice Service	-	80,053	80,053
NHS Generic Advocacy Service	123,140	-	123,140
NHS ICB City of Sanctuary project	-	-	-
Primary & Community Mental Health Transformation Programme	-	19,575	19,575
Stewarts Law	11,779	-	11,779
Weston Park Cancer Information Centre	79,752	-	79,752
Legal Aid Agency & related law centre funding			
Legal Services Housing Advice	90,239	-	90,239
Access to Justice Foundation [Community Justice Fund]	-	50,000	50,000
Asylum, Migration and Integration Fund			

Sheffield Citizens Advice and Law Centre

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2023

5. Donations and charitable activities *(continued)*

	Asylum, Migration and Integration Fund	-	120,449	120,449
Energy Advice				
	British Gas Energy Trust	-	-	-
	Northern Powergrid	-	-	-
Community Organisations & Foodbanks				
	Burngreave Foodbank	-	-	-
	Gleadless Valley Foodbank	-	-	-
	Grace Foodbank	-	10,750	10,750
	Handsworth Foodbank	-	-	-
	ISRAAC	-	-	-
	S2 Foodbank	-	13,200	13,200
	S6 Foodbank	-	-	-
	Sheffield Royal Society for the Blind - Deaf Advice in Rotherham	-	-	-
	South Yorkshire Housing Association	20,461	-	20,461
	St Mary's Community Centre	-	-	-
	Westfield Foodbank	-	-	-
Other				
	Other smaller funders	59,069	8,831	67,900
	TOTAL	1,389,433	3,080,909	4,470,342

Donated services and facilities

The Sheffield Health & Social Care NHS Foundation Trust provided the charity with office space and other administration support costs. A total of £816 (2022 - £831) has been recognised as income and expenditure to reflect the administration support costs. No value was recognised towards the provision of office space.

Sheffield Citizens Advice and Law Centre

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2023

6. Investment income

	Unrestricted Funds £	Total Funds 2023 £	Unrestricted Funds £	Total Funds 2022 £
Bank interest receivable	<u>1,716</u>	<u>1,716</u>	<u>1,955</u>	<u>1,955</u>

7. Other income

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
Gain on disposal of tangible fixed assets held for charity's own use	–	–	–
Other income	<u>6,705</u>	–	<u>6,705</u>
	<u>6,705</u>	–	<u>6,705</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
Gain on disposal of tangible fixed assets held for charity's own use	294,709	–	294,709
Other income	<u>13,974</u>	<u>1,650</u>	<u>15,624</u>
	<u>308,683</u>	<u>1,650</u>	<u>310,333</u>

Sheffield Citizens Advice and Law Centre

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2023

8. Expenditure on charitable activities by fund type

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
Advice and information services	1,602,752	2,811,374	4,414,126
Support costs	6,973	–	6,973
	<u>1,609,725</u>	<u>2,811,374</u>	<u>4,421,099</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
Advice and information services	1,513,838	3,052,246	4,566,084
Support costs	7,769	–	7,769
	<u>1,521,607</u>	<u>3,052,246</u>	<u>4,573,853</u>

Classification of resources expended

	2023 £	2022 £
Wages and salaries	3,768,615	3,875,681
Other staff and volunteer costs	64,570	84,390
Office costs	78,939	89,863
Premises costs	142,581	143,233
Equipment and IT support	98,582	134,523
Professional fees and consultants	81,109	76,891
Partner payments	157,354	133,979
Audit and accountancy	6,973	3,952
Other costs	2,636	10,402
Depreciation	19,740	20,939
	<u>4,421,099</u>	<u>4,573,853</u>

9. Expenditure on charitable activities by activity type

	Activities undertaken directly £	Support costs £	Total funds 2023 £	Total fund 2022 £
Advice and information services	4,414,126	–	4,414,126	4,566,084
Governance costs	–	6,973	6,973	7,769
	<u>4,414,126</u>	<u>6,973</u>	<u>4,421,099</u>	<u>4,573,853</u>

Sheffield Citizens Advice and Law Centre

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2023

10. Net income

Net income is stated after charging/(crediting):

	2023	2022
	£	£
Depreciation of tangible fixed assets	19,740	20,939
Gains on disposal of tangible fixed assets	—	(294,709)
	<u> </u>	<u> </u>

11. Staff costs

The average head count of employees during the year was 153 (2022: 170) analysed as follows:

	2023	2022
	No.	No.
Managers and advice supervisors	18	26
Advisors and advocates	113	124
Administration and support	22	20
	<u> </u>	<u> </u>
	153	170

Calculated on the basis of full-time equivalents, the total was 124 (2022 - 139).

Analysis of Staff costs:-

	2023	2022
	£	£
Salaries	3,227,267	3,392,159
Redundancy	120,356	1,539
Working from home allowance	—	42,806
Employers national insurance	273,397	272,324
Cycle to work	650	—
Employers pension	146,945	166,853
	<u> </u>	<u> </u>
	3,768,615	3,875,681

No employee received employee benefits of more than £60,000 during the year (2022: Nil).

Key Management Personnel

The key management personnel of the charity comprise the trustees, the Chief Executive, Head of Resources and Organisational Development and Head of Advice. The total employee benefits of the key management personnel were £153,181 (2022 - £140,802).

12. Trustee remuneration and expenses

No remuneration was paid to the trustees of the charity (2022 - £nil).

No expenses were paid to trustees of the charity (2022 - £nil).

Sheffield Citizens Advice and Law Centre

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2023

13. Tangible fixed assets

	Long leasehold property £	Fixtures and fittings £	Total £
Cost			
At 1 April 2022 and 31 March 2023	246,959	312,456	559,415
Depreciation			
At 1 April 2022	99,410	307,699	407,109
Charge for the year	18,968	772	19,740
At 31 March 2023	118,378	308,471	426,849
Carrying amount			
At 31 March 2023	128,581	3,985	132,566
At 31 March 2022	147,549	4,757	152,306

14. Debtors

	2023 £	2022 £
Trade debtors	590,554	472,220
Prepayments and accrued income	89,995	56,234
Other debtors	3,581	5,312
	<u>684,130</u>	<u>514,642</u>

15. Creditors: amounts falling due within one year

	2023 £	2022 £
Trade creditors	69,232	32,234
Accruals and deferred income	144,547	220,604
Social security and other taxes	156,400	121,636
Other creditors	15,804	10,439
	<u>385,983</u>	<u>384,913</u>

Sheffield Citizens Advice and Law Centre

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2023

16. Deferred income

	2023 £	2022 £
At 1 April 2022	150,965	30,425
Amount released to income	(150,965)	(30,425)
Amount deferred in year	61,525	150,965
At 31 March 2023	<u>61,525</u>	<u>150,965</u>

17. Analysis of charitable funds

Unrestricted funds

	At 1 April 22 £	Income £	Expenditure £	Transfers £	At 31 March 23 £
General funds	1,374,690	1,694,104	(1,609,725)	–	1,459,069
Premises strategy	273,000	–	–	–	273,000
	<u>1,647,690</u>	<u>1,694,104</u>	<u>(1,609,725)</u>	<u>–</u>	<u>1,732,069</u>

	At 1 April 21 £	Income £	Expenditure £	Transfers £	At 31 March 22 £
General funds	1,457,889	1,706,345	(1,521,607)	(267,937)	1,374,690
Premises strategy	–	–	–	273,000	273,000
	<u>1,457,889</u>	<u>1,706,345</u>	<u>(1,521,607)</u>	<u>5,063</u>	<u>1,647,690</u>

Restricted funds

	01/04/2022	Income	Expenditure	Transfers	31/03/2023
Sheffield City Council					
Adult Social Care	-	50,750	(50,750)	-	-
Building Successful Families	-	33,000	(33,000)	-	-
Drug & Alcohol /Domestic Abuse Coordination Team	-	71,000	(71,000)	-	-
EU Settlement Scheme	-	25,501	(25,501)	-	-
SCC Community Trainers	-	20,000	(1,667)	-	18,333
SCC Core Service Grant (Advice)	-	867,895	(837,895)	-	30,000
SCC Cost of Living	-	15,000	(15,000)	-	-
SCC Covid Recovery Fund	50,000	-	(50,000)	-	-
SCC Foodbanks funding	-	-	-	-	-
Citizens Advice national funding					
Consumer Service	-	288,157	(288,157)	-	-
Core Cities Funding	5,525	-	(5,525)	-	-

Sheffield Citizens Advice and Law Centre

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2023

	01/04/2022	Income	Expenditure	Transfers	31/03/2023
Help to claim	-	233,210	(233,210)	-	-
Money and Pensions Service	-	406,748	(406,748)	-	-
Pension Wise	-	183,783	(183,783)	-	-
NHS Sheffield and other NHS related services					
Cystic Fibrosis					
Mental Health Advice Service	-	80,053	(80,053)	-	-
NHS ICB City of Sanctuary project	-	35,000	-	-	35,000
Legal Aid Agency & related law centre funding					
Access to Justice Foundation [Community Justice Fund]	-	14,672	(14,672)	-	-
Asylum, Migration and Integration Fund					
Asylum, Migration and Integration Fund	-	131,537	(131,537)	-	-
Energy Advice					
British Gas Energy Trust	-	59,656	(59,656)	-	-
Northern Powergrid	-	125,914	(125,914)	-	-
Community Organisations & Foodbanks					
Burngreave Foodbank	-	29,897	(29,897)	-	-
Gleadless Valley Foodbank	-	29,897	(29,897)	-	-
Grace Foodbank	-	22,182	(22,182)	-	-
Handsworth Foodbank	-	19,931	(19,931)	-	-
ISRAAC	-	7,000	(7,000)	-	-
S2 Foodbank	-	12,008	(12,008)	-	-
S6 Foodbank	-	44,844	(44,844)	-	-
Sheffield Royal Society for the Blind - Deaf Advice in Rotherham	-	8,831	(8,831)	-	-
South Yorkshire Housing Association					
St Mary's Community Centre	-	6,800	(6,800)	-	-
Westfield Foodbank	-	5,100	(5,100)	-	-
Other					
Other smaller funders	-	5,033	(5,033)	-	-
Redundancy Fund	49,634	-	(3,954)	-	45,680
Fixed asset fund	9,096	-	(1,829)	-	7,267
TOTAL	114,255	2,833,399	(2,811,374)	-	136,280

Sheffield Citizens Advice and Law Centre

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2023

	01/04/2021	Income	Expenditure	Transfers	31/03/2022
Sheffield City Council					
Adult Social Care	-	50,000	(50,000)	-	-
Building Successful Families	-	33,000	(33,000)	-	-
Drug & Alcohol/Domestic Abuse Coordination Team	-	53,250	(53,250)	-	-
EU Settlement Scheme	-	26,645	(26,645)	-	-
SCC Community Trainers	-	-	-	-	-
SCC Core Service Grant (Advice)	26,000	827,895	(853,895)	-	-
SCC Cost of Living	-	-	-	-	-
SCC Covid Recovery Fund	-	50,000	-	-	50,000
SCC Foodbanks funding	-	-	-	-	-
Citizens Advice national funding					
Consumer Service	-	274,023	(274,023)	-	-
Core Cities Funding	5,525	-	-	-	5,525
Help to claim	-	660,513	(660,513)	-	-
Money and Pensions Service	-	619,416	(614,353)	(5,063)	-
Pension Wise	-	182,559	(178,649)	(3,910)	-
NHS Sheffield and other NHS related services					
Cystic Fibrosis	-	-	-	-	-
Mental Health Advice Service	-	80,053	(80,053)	-	-
NHS ICB City of Sanctuary project	-	-	-	-	-
Primary and community mental health transformation	-	19,575	(19,575)	-	-
Legal Aid Agency & related law centre funding					
Access to Justice Foundation [Community Justice Fund]	-	50,000	(50,000)	-	-
Asylum, Migration and Integration Fund					
Asylum, Migration and Integration Fund	-	120,449	(120,449)	-	-
Energy Advice					
British Gas Energy Trust	-	-	-	-	-
Northern Powergrid	-	-	-	-	-
Community Organisations & Foodbanks					

Sheffield Citizens Advice and Law Centre

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2023

	01/04/2021	Income	Expenditure	Transfers	31/03/2022
Burngreave Foodbank	-	-	-	-	-
Gleadless Valley Foodbank	-	-	-	-	-
Grace Foodbank	-	10,750	(10,750)	-	-
Handsworth Foodbank	-	-	-	-	-
ISRAAC	-	-	-	-	-
S2 Foodbank	-	13,200	(13,200)	-	-
S6 Foodbank	-	-	-	-	-
Sheffield Royal Society for the Blind - Deaf Advice in Rotherham	-	-	-	-	-
South Yorkshire Housing Association	-	-	-	-	-
St Mary's Community Centre	-	-	-	-	-
Westfield Foodbank	-	-	-	-	-
Other					
Other smaller funders	-	12,062	(12,062)	-	-
Redundancy Fund	45,724	-	-	3,910	49,634
Fixed asset fund	10,925	-	(1,829)	-	9,096
TOTAL	88,174	3,083,390	(3,052,246)	(5,063)	114,255

Sheffield City Council		
Adult Social Care		advice service for people undergoing financial assessments in relation to adult social care, to help maximise their income
Building Successful Families		advice service for vulnerable families supported by Building Successful Families Partnership.
Drug & Alcohol/Domestic Abuse Coordination Team		advice service for victims and survivors of domestic abuse
EU Settlement Scheme		a grant to fund the provision of advice to EU citizens applying to the scheme, funded by the Home Office and in partnership with Sheffield City Council and Darnall Wellbeing
SCC Community Trainers		funding for new Community Trainer posts to support neighbourhood organisations to meet the basic advice needs of their communities.
SCC Core Service Grant (Advice)		to contribute to the funding to a city wide advice service for Sheffield including advice provided from a range of locations, in community languages where required and via different channels and pathways.
SCC Cost of Living		funding to support increased advice capacity to address the cost of living crisis
SCC Covid Recovery Fund		additional funding for Advice post-COVID, to improve the accessibility of advice across the city
SCC Foodbanks funding		additional funding for Advice in Foodbanks
Citizens Advice national funding		

Sheffield Citizens Advice and Law Centre

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2023

	Consumer Service	a grant via a subcontract from Citizens Advice Manchester to provide part of the national consumer telephone service.
	Core Cities Funding	A fund to support activities of the Local Citizens Advice Core Cities group.
	Help to claim	a grant to provide advice to new claimants of Universal Credit
	Money and Pensions Service	funding to provide a debt advice across the city
	Pension Wise	a face to face guidance service for people aged 50 or over with a defined contribution pension, delivered to people across South Yorkshire
NHS Sheffield and other NHS related services		
	Cystic Fibrosis	advice for Cystic Fibrosis patients
	Mental Health Advice Service	advice for Cystic Fibrosis patients
	NHS ICB City of Sanctuary project	funding to provide in person advice at Victoria Hall with City of Sanctuary
Legal Aid Agency & related law centre funding		
	Access to Justice Foundation [Community Justice Fund]	funding to ensure specialist advice services continue and ensure services are accessible
Asylum, Migration and Integration Fund		
	Asylum, Migration and Integration Fund	Advice service for refugees settling in Sheffield
Energy Advice		
	British Gas Energy Trust	energy Advice in the cost of living crisis
	Northern Powergrid	energy Advice in the cost of living crisis
Community Organisations & Foodbanks		
	Burngreave Foodbank	in person advice service
	Gleadless Valley Foodbank	in person advice service
	Grace Foodbank	in person advice service
	Handsworth Foodbank	in person advice service
	ISRAAC	in person advice service
	S2 Foodbank	in person advice service
	S6 Foodbank	in person advice service
	Sheffield Royal Society for the Blind - Deaf Advice in Rotherham	advice service for the d/Deaf community in Rotherham
	South Yorkshire Housing Association	advice service supporting people with mental health problems entering employment
	St Mary's Community Centre	provision of advice as part of a social supermarket
	Westfield Foodbank	in person advice service

Sheffield Citizens Advice and Law Centre

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2023

18. Analysis of net assets between funds

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
Tangible fixed assets	125,299	7,267	132,566
Current assets	<u>1,606,770</u>	<u>129,013</u>	<u>1,735,783</u>
Net assets	<u>1,732,069</u>	<u>136,280</u>	<u>1,868,349</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
Tangible fixed assets	143,210	9,096	152,306
Current assets	<u>1,504,480</u>	<u>105,159</u>	<u>1,609,639</u>
Net assets	<u>1,647,690</u>	<u>114,255</u>	<u>1,761,945</u>

19. Analysis of changes in net debt

	At 1 Apr 2022 £	Cash flows £	At 31 Mar 2023 £
Cash at bank and in hand	<u>1,460,786</u>	<u>(23,150)</u>	<u>1,437,636</u>

20. Operating lease commitments

The total future minimum lease payments under non-cancellable operating leases are as follows:

	2023 £	2022 £
Not later than 1 year	41,135	41,135
Later than 1 year and not later than 5 years	<u>93,835</u>	<u>134,970</u>
	<u>134,970</u>	<u>176,105</u>

21. Related parties

The aggregate total of donations received without conditions from trustees in the year was £1,700 (2022 - £870).

SHEFFIELD CITIZENS ADVICE AND LAW CENTRE

England & Wales - Charity number 1153277

Accounts

SHEFFIELD CITIZENS ADVICE AND LAW CENTRE
REGISTERED IN ENGLAND AND WALES UNDER COMPANY NUMBER 8616847
REGISTERED CHARITY NUMBER 1153277

FINANCIAL STATEMENTS FOR THE YEAR ENDED
31ST MARCH 2022

TINGLE ASHMORE LTD
CHARTERED ACCOUNTANTS AND REGISTERED AUDITORS
SHEFFIELD

SHEFFIELD CITIZENS ADVICE AND LAW CENTRE
FINANCIAL STATEMENTS FOR THE YEAR ENDED
31ST MARCH 2022

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TRUSTEES' ANNUAL REPORT

The trustees are pleased to present their report together with the Financial Statements of the Charitable Company for the year ending 31st March 2022. These are also prepared to meet the requirements for a directors' report and accounts for Companies Act purposes.

The financial statements are being audited as a going concern.

Our objectives and activities

The Charity's objects as extracted from the memorandum of association are :

- To promote any charitable purpose for the public benefit by the advancement of education, the protection and preservation of health and the relief of poverty, sickness and distress in particular, but without limitation, for the benefit of the community in Sheffield and surrounding areas ("the area of benefit"), and in particular but not limited to those who are socially and/or economically disadvantaged.
- To relieve charitable need by the provision of legal advice, assistance and representation and all other services in or in connection with or incidental to any non-contentious business and in the prosecution, defending, compromising and settling of any civil, criminal, matrimonial and administrative causes, claims, interests, suits, and appeals in England or Wales and the European courts on human rights.
- To promote any charitable purpose for the benefit of mental health service users, their carers and workers, in particular but not exclusively in the area of benefit, by the advancement of education, the protection and preservation of health and the relief of poverty, sickness and distress.
- To relieve those persons who are deaf or hearing impaired, in particular but not exclusively, by providing a free, confidential and accessible advice and information service and to advance education for the public benefit into the problems encountered by those persons who are deaf or hearing impaired and into the needs of such persons.

Our purpose

- **We provide free, confidential and independent advice and advocacy services** to help individuals, families and communities have the knowledge, expert support and confidence to solve their problems.
- **We provide services for everyone.** We recognise that some clients, because of their circumstances or the impact of the problem or the discrimination they face, need more help to achieve the best outcome.
- **We campaign for improvements to policies and practices** that affect the lives of clients we help by using **evidence and research** from service provision.
- We serve **Sheffield communities**. We also contribute to regional or national service delivery when we can show benefit to Sheffield communities.

Our values

Our purpose is underpinned by our values. Our values drive all aspects of our work, the way we relate to our communities and clients and the way we relate to each other. Our values drive our behaviours and we expect all of our People to support our values.

- We are a values driven organisation. Our People are motivated by their desire **to make a difference** to the clients we help and this is our focus.
- We are committed to **fairness**, across our society and within our organisation.
- We are committed to **challenging the impact of poverty, inequality and discrimination** on the lives of the individuals and communities we help.
- We are proud of, respect and **celebrate our diversity**, the diversity of our clients, communities and our People, and are committed to being an inclusive organisation.
- We encourage and support our People **to work with others**, to seek out and **develop partnerships** across communities and neighbourhoods and be **generous** with how we share our skills, resources and support each other.

Our four service commitments

- **Our services are accessible and available when needed.** We offer our services through different channels, guiding clients to the channel which best suits their needs. We use technology to support efficient delivery. We design our services to ensure a straightforward client journey. Our services are visible. Our communities know how to access them and are confident of being able to do so. Where people face barriers to engagement such as language barriers or because of ill-health or disability we provide services designed to help overcome these barriers.
- **We support prevention and early intervention** to lessen the impact of the problems people face. We work with others to help build community knowledge and skills to provide information at the earliest opportunity. We embed a common assessment across all of our services to ensure that "every contact counts" and that there is "no wrong door". We identify, at the earliest opportunity, how to best help people prevent problems escalating. We ensure that we provide practical tools to support self-help. Where a partner is better able to provide the required support, we help people get that support from the right partner at the right time.
- **We help people achieve the outcomes they want and which will have the greatest impact on their lives.** Our services are quality assured, strongly branded and are delivered by our People, with the required specialist skills, knowledge and an understanding of our local communities, to help achieve these outcomes. We seek out and act on our clients' feedback on the services we provide and ask our clients and our communities to help us design our services which better meet their needs.
- **We make the best use of our resources to make the greatest difference.** We put more resource and attention into the advice and advocacy areas that our data and experience shows matter most to people, particularly those experiencing poverty and disadvantage. We build strong relationships with trusted partner organisations so that we can help clients find a way forward on all issues. We support and develop our People, including a focus on their health and wellbeing, in recognition that our People are our critical resource in delivering good outcomes for clients. We build our capacity by maximising volunteering opportunities. We build the capacity in the city to provide help to more clients by using our expertise to engage partners in that delivery. We provide the resources including premises to support efficient delivery.

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Our achievements and performance

The trustees consider that they have complied with the duty in section 17 of the Charities Act 2011 to have due regard to public benefit guidance published by the Charities Commission.

During 2021-2022, COVID-19 continued to have a significant impact on our ways of working and our clients but as the year progressed and we emerged from pandemic restrictions we began to define our 'new normal'. Since the first lockdown in March 2020 we have learnt so much about delivering services remotely - in many cases finding this is more effective for both clients and advisers and enables us to support more people. Our goal as restrictions have eased has been to retain this efficiency where possible while ensuring that face to face support is available for those who really need it.

We have therefore decided not to re-start general advice drop-in sessions in our own premises. Instead we have diverted resource to Adviceline and to ensuring that over 90% of people calling have their enquiry fully dealt with in their first call. We have also expanded our targeted face to face provision on partner premises such as in hospitals (launching a new service with the Cystic Fibrosis ward while continuing our existing provision in other areas) and in foodbanks such as S6 and S2. In all our advice service supported over 27,000 people during the year with benefits and debt continuing to be by far the most common issues.

With the removal of the Universal Credit Uplift in October 2021 and the beginning of the current cost of living crisis in early 2022, the need for our services has continued to rise. At the same time our funding from national contracts has been reduced, creating significant challenges by the end of the financial year.

Our advocacy service has now returned to face to face provision wherever it is needed, subject to appropriate safeguards around covid, and during the year we worked with over 1,600 clients. We are also pleased to announce that in February 2022 we were awarded the Quality Performance Mark for advocacy, following a comprehensive external audit, in recognition of the high standard of service provided.

We also deliver some national advice services, as part of a contract with Citizens Advice. We are part of a network of centres delivering the national consumer advice service and the Help to Claim service.

As a local Citizens Advice organisation, we work closely with Citizens Advice (the national membership organisation to which we belong) who as well as contracting us to deliver services, provide support and advice to continuously develop and improve as an organisation. A key part of this is known as the Leadership Self-Assessment, a process whereby we carry out an internal audit and provide evidence which is checked by Citizens Advice against a detailed framework covering 9 key areas (as below). This takes place on a three year cycle, with a more in-depth audit every three years. 2022 was Year 1 of the cycle, and we are pleased to report that we scored as follows (each category has a maximum score of 5):

Governance	5
Strategic Business Planning	5
Risk Management	5
Financial Management	5
People Management	5
Operational Performance Management	4
Partnership Working	5
Research and Campaigns	4
Equality Leadership	5

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Our commitment to equity, diversity and inclusion

As a local charity our aim is to support people from all of the city's diverse communities. In order for people to feel comfortable accessing our services it's important they feel their voices and views are represented and understood.

One way to do this is through ensuring representation throughout our organisation. The Sheffield Race Equality Commission report identified the publication of ethnicity pay gap data as one element of becoming an anti-racist organisation and we will aim to fit with any model reporting recommendations defined as a result. In the interest of transparency, however, we have chosen to publish pay gap data in relation to gender, ethnicity and disability from this year.

There are limitations to our data, notably:

- we capture data about protected characteristics from staff at the point of taking up employment but have not previously had a system for updating this routinely. We are now doing this but the analysis below is based on the original data
- we have grouped ethnicity data into broad categories of white, minority backgrounds and prefer not to say. We acknowledge this is imperfect and risks missing nuances between staff from different ethnic minority backgrounds however this has to be balanced with the risks of identifying individuals due to the small numbers in some groups
- the ethnicity data from the 2021 census is not yet available so we are only able to use the 2011 data as a comparator

Representation of minoritised communities in the paid workforce of Citizens Advice Sheffield

The table below shows the % of staff by ethnic group, and compares the numbers within Citizens Advice Sheffield (CAS) with the city as a whole [1].

Ethnicity	CAS - %	Sheffield 2011-%	Difference
African (Black or Black British)	3.40%	2.09%	1.31%
Bangladeshi (Asian or Asian British)	2.04%	0.60%	1.44%
Caribbean (Black or Black British)	2.04%	1.00%	1.04%
Chinese	0.68%	1.34%	-0.66%
Other	1.36%	2.25%	-0.89%
Other Asian (Asian or Asian British)	5.44%	2.11%	3.33%
Other Black (Black or Black British)	0.68%	0.55%	0.13%
Other mixed (mixed)	0.68%	0.78%	-0.10%
Other White	3.40%	2.31%	1.09%
Pakistani (Asian or Asian British)	9.52%	3.98%	5.54%
White & Asian (mixed)	0.68%	0.63%	0.05%
White & Black Caribbean (mixed)	1.36%	0.99%	0.37%
White British	63.27%	80.85%	-17.58%
White Irish	1.36%	0.52%	0.84%
Prefer not to say	3.40%		3.40%
Not recorded	0.68%		0.68%
	100.00%	100.00%	100.00%

[1] The 2021 Census data for ethnicity is not available at the time of writing. Sheffield's population is noted to have grown by 0.7% since 2011, to 556,500 people, well below the national average of 6.3% growth, and the regional average of 3.7%. Data to show the ethnicity background is due to be published in October or November 2022.

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Our data when compared to the 2011 census shows that we are very successful in recruiting individuals from minoritised communities, and that as a result our workforce is well placed to serve the diverse communities of Sheffield. The new census results, once published, will enable us to gain an up to date comparison with the city, particularly as we have now updated our ethnicity categories to match those used in the 2021 Census.

Pay Gap Data for paid staff of Citizens Advice Sheffield [2]

1 Pay gap by Job Groupings

We have grouped our staff by type of job, in broad categories. Raw numbers are not included here to avoid identifying individuals. Note that there is significant overlap in salary bands to reflect job groupings (see 2. below for discrete salary groupings).

Job Group	Male	Female	Non Binary	Trans Female	White	All Minorities	Prefer not to say	Disability	No Disability
Support Services (£18-23K)	2.0%	4.8%	redacted to preserve anonymity	redacted to preserve anonymity	4.1%	2.0%	0.7%	0.0%	6.8%
Telephone/Front Door Advisers (£18-24K)	4.8%	10.9%			10.2%	6.1%	0.0%	2.0%	14.3%
Specialist Advisers (£21-£29K)	15.6%	42.2%			36.7%	19.0%	2.7%	10.9%	47.6%
Supervisors (£26-31K)	4.1%	9.5%			12.2%	1.4%	0.0%	2.7%	10.9%
Leadership team (£29-55)	1.4%	3.4%			4.8%	0.0%	0.0%	0.7%	4.1%
Total	27.9%	70.7%	0.70%	0.70%	68.0%	28.6%	3.4%	16.3%	83.7%

[2] All data is based on 151 paid staff on our payroll in August 2022. A note of caution is that EDI data was previously collected only at the time of appointment, and some of the data is likely to be out of date. We are moving to regularly updating EDI data going forward. Pay rates are prior to the 2022-23 pay award.

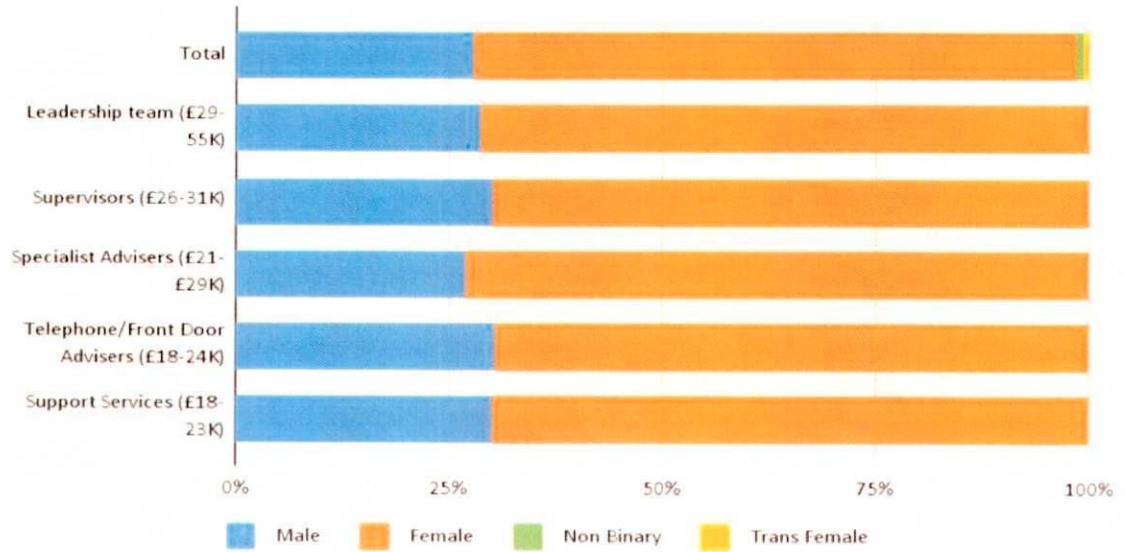
The set of charts below shows the distribution of staff through broad job groupings.

If there was no pay gap, we should expect to see distribution broadly in line with the 'Total' bar in each case.

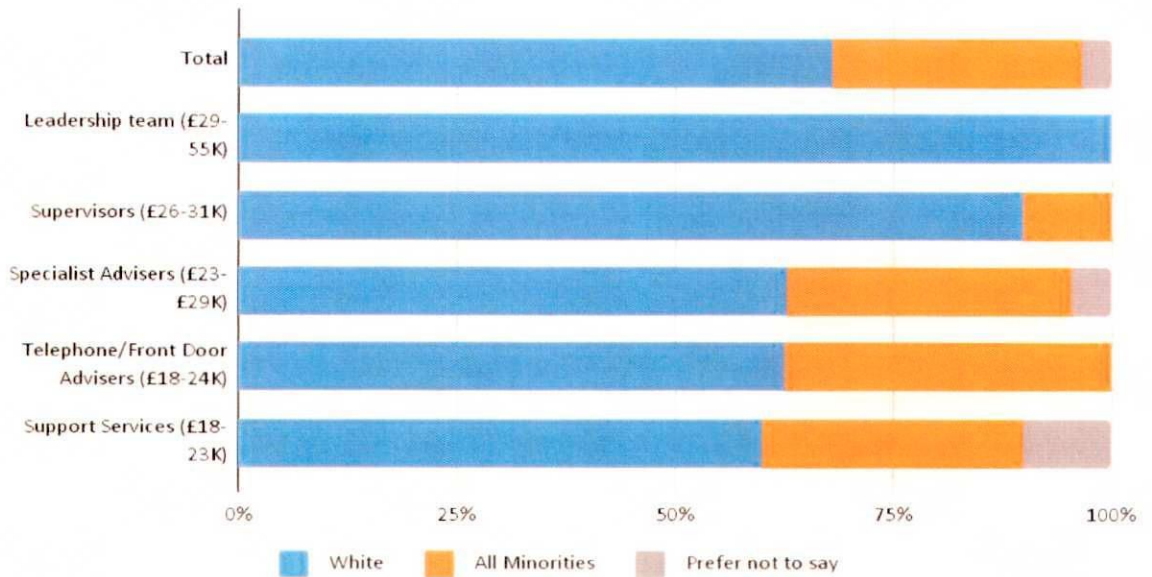
- on Gender, the distribution is broadly in line with the organisation overall with small variations
- the chart showing Ethnicity and job grouping clearly highlights the issue that minoritised ethnic groups are under represented at all management levels, from Supervisors to Service Managers to Senior Managers.
- the disability figures are more evenly distributed except in Support Services, however this data should be treated with caution given it has not been updated since recruitment, and many staff have long years of service.

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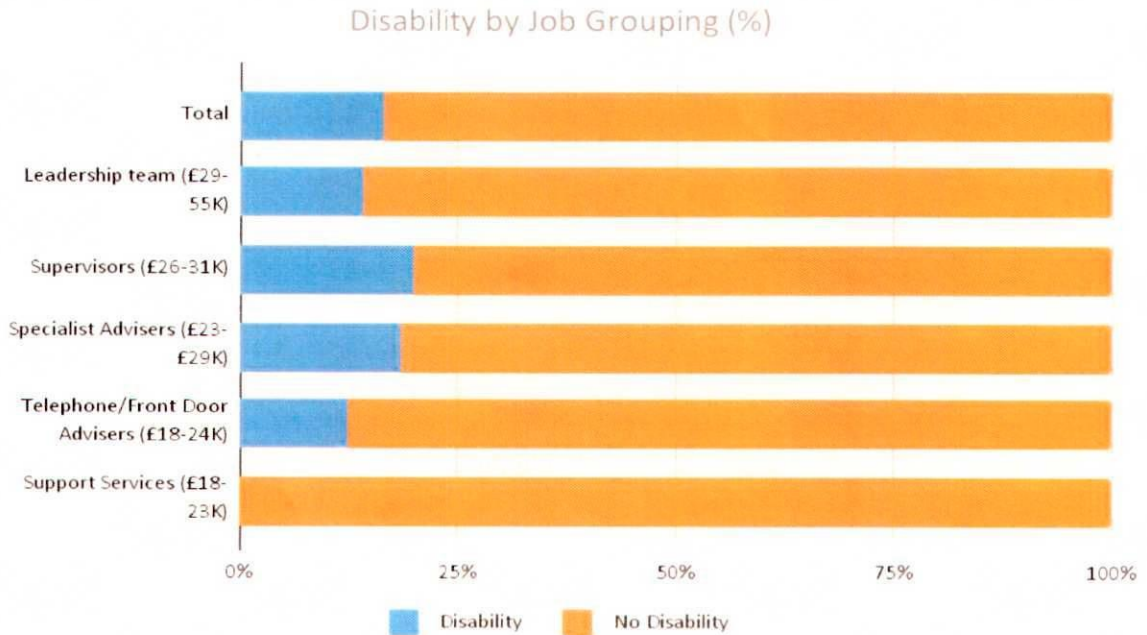
Gender by Job Grouping (%)



Ethnicity by Job Grouping (%)



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2 Pay Gap by discrete salary groupings

These reports are based on the same data as those above, however they are grouped in order to prevent salary overlaps rather than job type, whilst avoiding identifying individuals.

Salary Band	Male	Female	Non Binary	Trans Female	White	Minorities	Prefer not to say	Disability			
								Disability	No Disability		
1	18018	21098	33%	67%	63%	32%	5%	5%	95%		
2	21099	22949	15%	85%	64%	36%	0%	21%	79%		
3	22950	23411	29%	71%	50%	50%	0%	0%	100%		
4	23412	26012	18%	82%	55%	45%	0%	18%	82%		
5	26013	55000	29%	71%	70%	26%	4%	18%	82%		
Whole organisati	Total		27%	72%	1%	1%	66%	31%	3%	15%	85%

Pay Gap - Our conclusions

We know we need to take action to increase the diversity of staff at management and senior levels. We have established a staff 'cultural diversity group' and hope to work with them to identify structural or perceived barriers to progression. We will then develop an action plan to address these. We are developing new systems to monitor who applies when we have vacancies vs who we appoint (for both paid and voluntary roles) and we are actively exploring new ways to increase representation across our governance structure.

SHEFFIELD CITIZENS ADVICE AND LAW CENTRE
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TRUSTEES' ANNUAL REPORT

Fundraising standards information

The charity had no significant fundraising activities in the year.

Financial review

2021-2022 is the eighth complete year of operation.

The statement of financial activities shows income of £4,789,735 and expenditure of £4,573,853 and hence a surplus of £215,882. Total funds at the year end were £1,761,945 The Charity continues to secure grants and contracts from a wide range of sources including local and national funding streams.

During 2021-22, there were recommissioning processes undertaken by the government which resulted in major changes to funding provided to Citizens Advice nationally. These included the Money and Pensions Service (MAPS) debt advice funding, and the Department for Work and Pensions (DWP) funded 'Help to Claim' service which supports new claimants of Universal Credit. This created considerable uncertainty over a period of six months, resulting in staff resignations and financial insecurity. The Board responded with a formal consultation on redundancies, foreseeing significant compulsory redundancies. In the event, continuation funding was received for both services, at reduced staffing levels.

The impact of this reduction of funding required a staffing restructure, which led to twelve long serving staff members applying to the Board's Voluntary Redundancy scheme and leaving the organisation in March - May 2022. A further four staff on our Help to Claim service were made compulsorily redundant on 8th April 2022. These redundancies ensured that the charity could continue to operate within its means.

The charity's services are being provided on a sound financial basis, despite the reductions in funding.

Reserves policy

The Trustees have confirmed that Citizens Advice Sheffield should hold reserves in order that the charity can continue to operate in the event of unforeseen and potentially financially damaging circumstances arising. The Trustees consider that it is prudent to set the reserves target as an amount equivalent to three months' operating expenditure (calculated annually by reference to the financial plan approved by the Board).

This reserves policy is monitored and reviewed by the Trustees regularly and at least annually. On the basis of the budgeted expenditure for the coming year, this requires reserves of £1,033,372. At 31st March 2022, free reserves were £1,231,480 (2021 £1,133,026), which is equivalent to 3.6 months running costs based on the coming year's budget.

Investment policy

Any reserves available for Investment are held in interest bearing cash deposit accounts chosen in line with the charity's ethical stance. These reserves are spread across more than one institution to take advantage of the Financial Services Compensation Scheme, in the event of bank failure.

Plans for the future

The Board has updated its approved strategic and business plan for the period April 21 to March 24 to guide the organisation over the next few years to enable us to realise our ambition.

The strategy is that set out in the introduction to this report, and this strategy will guide our decision making as we both reshape our business in the wake of the COVID-19 pandemic and in our response to the current cost of living crisis.

In 2021-22, the Board continued to implement its premises strategy, closing unsuitable offices and selling two premises. The Board decided to designate £273,000 of the proceeds of these sales to its premises strategy going forward, in recognition of the current uncertainty surrounding future office needs and the development of a formal hybrid working policy in consultation with the recognised Trade Union. The Board has continued in its development of new ways of working in communities in-person, in particular through partnerships with the city's Foodbanks and its digital Community Access Points.

Structure, governance and management

The legal and administrative information set out on page 10 forms part of this report. The Charitable Company is governed by its Memorandum and Articles of Association dated 19th July 2013. Trustees are recruited who support the aims of the Charity and bring relevant skills, knowledge and experience. Trustees operate to a role description with newly recruited trustees receiving induction and support from more experienced trustees. The Board recruits new trustees having regard to any skills, knowledge or experience deficits within the current Board. Two trustees resigned during 2021-22. The Board of Trustees meets at least 10 times a year

The Board has three committees : a Finance, Audit and Risk committee, HR and People committee and a Client Experience committee. The Board has a scheme of delegation.

Clare Lodder, Chief Executive Office, gave notice of her intention to resign her post on 20th September 2021, and the Board undertook a robust process to secure a replacement. Sylvia Ward was appointed from 1st November 2021, with Joanne Abdulla (Head of Advice) and Peter Brown (Head of Resources & Organisational Development) acting as CEO in the interim.

In April 2021, the Board approved the financial plan for 2021-22, once again asking for a re-forecast at the end of Quarter 1 and Quarter 2 which were provided. The Board receives quarterly management accounts within six weeks of the end of the previous quarter. The Financial Statements comply with statutory requirements and with the Statement of Recommended Practice (Accounting and Reporting by Charities) and issued by the Charities Commission, known as the Charities SORP 2015 (FRS 102).

Risk management

The Finance, Audit and Risk Committee is responsible for ensuring that we manage risk effectively. The risk management arrangements include robust performance and quality management, financial management, systematic risk assessment of ICT systems and the introduction of measures for greater resilience including compliance with information assurance requirements and detailed inspections of the organisation's premises.

Of particular note in 2021-22 is that our ICT systems were migrated from an on-premises server system, to cloud-based systems. The Board oversaw this process from design in 2019 to completion in 2022 and is pleased to report that significant technical improvements to cyber security have been included, together with in-house technical ICT capacity to manage our systems.

The Board maintains a strategic Risk Register which is considered in detail by the Finance, Audit and Risk Committee, and presented to the Board on a regular basis.

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Reference and administrative details

Charity number	1153277
Company number	8616847
Name and registered office	Sheffield Citizens Advice and Law Centre The Circle, 33 Rockingham Lane, Sheffield, S1 4FW

Our advisors:

Auditors	Tingle Ashmore Ltd Chartered Accountants and Statutory Auditors Enterprise House, Broadfield Court, Sheffield, S8 0XF
Bankers	Unity Trust Bank Plc Nine Brindleyplace, Birmingham, B1 2HB United Trust Bank One Ropemaker Street, London, EC2Y 9AW Cambridge & Counties Bank Limited Charnwood Court, 5B New Walk, Leicester, LE1 6TE

Trustees and directors		Appointed	Resigned
	Mark Gamsu	19/07/13	
	Alistair Griggs	19/07/13	
	Sharon Hirshman	19/07/13	
	Hilary Dawson	04/09/13	
	Claire Holden	07/10/15	08/09/22
	Beatrice Karol Burks	05/10/16	04/08/21
	Mary Seneviratne	05/10/16	
	Mark Smith	05/10/16	
	Susan Hird	05/09/18	01/09/21
	Sheila Robinson	05/09/18	
	Helen Steers	05/09/18	
	Karen Escott	07/10/20	
	David Sollitt	07/10/20	
	Gregg Watts	07/10/20	
	Matthew Newbould	07/10/20	
	Neal Southwick	05/10/22	
	Lynsey Golland	05/10/22	
	Rebecca Morcos	05/10/22	

Principal Staff

Chief Executive	Clare Lodder		30/09/21
	Sylvia Ward	01/11/21	
Head of Advice	Joanne Abdulla	06/12/17	
Head of Resources and Organisational Development	Peter Brown	19/08/19	

SHEFFIELD CITIZENS ADVICE AND LAW CENTRE

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TRUSTEES' ANNUAL REPORT

Trustees' Responsibilities

The trustees (who are also directors of Sheffield Citizens Advice and Law Centre Limited for the purposes of company law) are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the trustees to prepare financial statements for each financial year. Under company law the trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP 2019 (FRS 102);
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis, unless it is inappropriate to presume that the charitable company will continue in operation.

The trustees are responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

In so far as the trustees are aware:

- there is no relevant audit information of which the charitable company's auditor is unaware; and
- the trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditor is aware of that information.

Tingle Ashmore Ltd. were appointed as auditors at the meeting of directors and members of the company on 1st December 2021.

This report has been prepared taking advantage of the small companies' exemption of section 415A of the Companies Act 2006.

Signed on behalf of the Trustees



Mark Gamsu (Trustee Board Chair and Company Director)

Dated : 8th November 2022

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INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF
SHEFFIELD CITIZENS ADVICE AND LAW CENTRE

Opinion

We have audited the financial statements of Sheffield Citizens Advice and Law Centre (the 'charitable company') for the year ended 31st March 2022 which comprise the Statement of Financial Activities and Income and Expenditure Account, Balance Sheet, Statement of Cash Flows and notes to the financial statements, including significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements

- give a true and fair view of the state of the charitable company's affairs as at 31st March 2022, and of its incoming resources and application of resources, including its income and expenditure, for the period then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charitable company's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Other information

The other information comprises the information included in the Trustees Annual Report, other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information contained within the annual report. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon. Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

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INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF
SHEFFIELD CITIZENS ADVICE AND LAW CENTRE

Opinions on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the Trustees' Annual Report (incorporating the Directors' Report) for the financial period for which the financial statements are prepared is consistent with the financial statements; and
- the Directors' Report has been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In the light of our knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the Directors' Report.

We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of directors' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or
- the Trustees were not entitled to prepare the financial statements in accordance with the small companies' regime and take advantage of the small companies exemptions in preparing the directors' report and from the requirement to prepare a strategic report.

Responsibilities of Trustees

As explained more fully in the Trustees' responsibilities statement set out on page 11, the Trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the Trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the Trustees are responsible for assessing the charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The specific procedures for this engagement and the extent to which these are capable of detecting irregularities, including fraud is detailed below:

SHEFFIELD CITIZENS ADVICE AND LAW CENTRE
FINANCIAL STATEMENTS FOR THE YEAR ENDED
31ST MARCH 2022
INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF
SHEFFIELD CITIZENS ADVICE AND LAW CENTRE

Based on our understanding of the charity and the environment in which it operates we identified that the principal risks of non-compliance with laws and regulations related to employment law and regulations and we considered the extent to which non-compliance might have a material effect on the financial statements. We also considered those laws and regulations that have a direct impact on the preparation of the financial statements being the Companies Act 2006, Charities Act 2011, Charity SORP and payroll tax.

We evaluated management's incentives and opportunities for fraudulent manipulation of the financial statements, including the risk of overriding internal controls, and determined that the principal risks related to the incorrect classification and recognition of income and posting inappropriate journal entries. Audit procedures performed included the following:

- Discussion with management regarding their knowledge or suspicion of instances of non-compliance with laws and regulations and fraud;
- Evaluating management's controls designed to prevent and detect irregularities;
- Reviewing correspondence from funders for significant income;
- Identifying and testing journals, in particular those for large amounts, unusual descriptions or those for year end adjustments;
- Reviewing the minutes of Trustee meetings;

Because of the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements or non-compliance with regulation. This risk increases the more that compliance with a law or regulation is removed from the events and transactions reflected in the financial statements, as we will be less likely to become aware of instances of non-compliance. The risk is also greater regarding irregularities occurring due to fraud rather than error, as fraud involves intentional concealment, forgery, collusion, omission or misrepresentation.

As part of an audit in accordance with ISAs (UK), we exercise professional judgment and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the charitable company's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the trustees.
- Conclude on the appropriateness of the trustees' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the charitable company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the charitable company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation (ie. gives a true and fair view).

SHEFFIELD CITIZENS ADVICE AND LAW CENTRE
FINANCIAL STATEMENTS FOR THE YEAR ENDED
31ST MARCH 2022
INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF
SHEFFIELD CITIZENS ADVICE AND LAW CENTRE

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

Use of our report

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charitable company's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.

B.P. Ashmore
.....

Dated : 15th November 2022

Brendan Ashmore ACA
Senior Statutory Auditor
for and on behalf of Tingle Ashmore Ltd
Chartered Accountants and Statutory Auditors
Enterprise House
Broadfield Court
Sheffield
S8 0XF

SHEFFIELD CITIZENS ADVICE AND LAW CENTRE

FINANCIAL STATEMENTS FOR THE YEAR ENDED

31ST MARCH 2022

STATEMENT OF FINANCIAL ACTIVITIES AND INCOME AND EXPENDITURE ACCOUNT

	Notes	Unrestricted funds	Restricted funds	Total funds 2022	Total funds 2021
		£	£	£	£
Income from:					
Charitable activities	1	1,389,433	3,080,909	4,470,342	4,778,243
Donations:					
Donations, legacies and voluntary income		6,274	-	6,274	30,158
Donated services and facilities	2	-	831	831	1,522
Investment income - bank interest		1,955	-	1,955	3,119
Other income					
Profit on disposal of assets		294,709	-	294,709	-
Other income		13,974	1,650	15,624	42,573
Total income		<u>1,706,345</u>	<u>3,083,390</u>	<u>4,789,735</u>	<u>4,855,615</u>
Expenditure on:					
Charitable activities	3	1,521,607	3,052,246	4,573,853	4,789,684
Total expenditure	4	<u>1,521,607</u>	<u>3,052,246</u>	<u>4,573,853</u>	<u>4,789,684</u>
Net income for the year		184,738	31,144	215,882	65,931
Transfers between funds	15	5,063	(5,063)	-	-
Net movement in funds	5	189,801	26,081	215,882	65,931
Funds brought forward at 1st April 2021		1,457,889	88,174	1,546,063	1,480,132
Funds carried forward at 31st March 2022		<u>£1,647,690</u>	<u>£114,255</u>	<u>£1,761,945</u>	<u>£1,546,063</u>

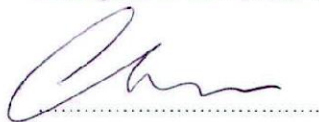
The Statement of Financial Activities includes all gains and losses recognised in the year.
All income and expenditure derive from continuing activities.

SHEFFIELD CITIZENS ADVICE AND LAW CENTRE
FINANCIAL STATEMENTS FOR THE YEAR ENDED
31ST MARCH 2022
BALANCE SHEET

	Notes	2022		2021
		£	£	£
Fixed assets				
Tangible assets	9		152,306	<u>335,788</u>
Current assets				
Debtors	10	533,766		352,385
Cash at bank and on hand		<u>1,460,786</u>		<u>1,290,002</u>
		1,994,552		1,642,387
Creditors - amounts falling due within one year	11	<u>384,913</u>		<u>432,112</u>
Net current assets			<u>1,609,639</u>	<u>1,210,275</u>
Net assets			<u>£1,761,945</u>	<u>£1,546,063</u>
Income funds				
Unrestricted funds				
General funds	15	1,374,690		1,457,889
Designated funds	15	<u>273,000</u>		<u>-</u>
		1,647,690		1,457,889
Restricted funds	15		<u>114,255</u>	<u>88,174</u>
Total funds	14		<u>£1,761,945</u>	<u>£1,546,063</u>

These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

These financial statements were approved and authorised for issue by the Board on 8th November 2022 and signed on their behalf by



Mark Gamsu (Chair)



Hilary Dawson (Trustee, Chair of Finance, Audit and Risk Committee)

Company number : 8616847

SHEFFIELD CITIZENS ADVICE AND LAW CENTRE
FINANCIAL STATEMENTS FOR THE YEAR ENDED
31ST MARCH 2022
STATEMENT OF CASH FLOWS

	Total funds	Total funds
	2022	2021
	£	£
Cash flows from operating activities:		
Net cash (used in)/provided by operating activities	<u>(288,423)</u>	<u>317,093</u>
Cash flows from investing activities:		
Proceeds from disposals of fixed assets	457,252	-
Interest received	<u>1,955</u>	<u>3,119</u>
Net cash provided by investing activities	<u>459,207</u>	<u>3,119</u>
Change in cash and cash equivalents in the year	170,784	320,212
Cash and cash equivalents at the beginning of the year	<u>1,290,002</u>	<u>969,790</u>
Cash and cash equivalents at the end of the year	<u>£1,460,786</u>	<u>£1,290,002</u>
Cash and cash equivalents consists of:		
Cash at bank and on hand	<u>£1,460,786</u>	<u>£1,290,002</u>
Reconciliation of net income to net cash flow from operating activities:		
Net income for the year	215,882	65,931
Adjustments for:		
Depreciation charges	20,939	25,862
Profit on disposal of fixed assets	(294,709)	-
Interest receivable	(1,955)	(3,119)
(Increase)/decrease in debtors	(181,381)	198,793
(Decrease)/increase in creditors	<u>(47,199)</u>	<u>29,626</u>
Net cash (used in)/provided by operating activities	<u>£(288,423)</u>	<u>£317,093</u>

SHEFFIELD CITIZENS ADVICE AND LAW CENTRE

FINANCIAL STATEMENTS FOR THE YEAR ENDED

31ST MARCH 2022

PRINCIPAL ACCOUNTING POLICIES

General information and basis of preparation

Sheffield Citizens Advice and Law Centre is a company limited by guarantee registered in England and Wales. In the event of the charity being wound up, the liability in respect of the guarantee is limited to £1 per member of the charity. The address of the registered office is given in the charity information on page 5 of these financial statements.

The charity constitutes a public benefit entity as defined by FRS 102. These financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard application in the UK and Republic of Ireland issued in October 2019, the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102), the Charities Act 2011, the Companies Act 2006 and UK Generally Accepted Accounting Practice.

The financial statements are prepared on a going concern basis under the historical cost convention. The financial statements are presented in sterling which is the functional currency of the charity.

Income recognition

All income is accounted for as soon as the charity has entitlement to the income, there is certainty of receipt and the amount can be measured.

Income is only deferred when:

- The donor specifies that the grant or donation must only be used in future accounting periods; or
- The donor has imposed conditions which must be met before the charity has unconditional entitlement.

Grants receivable are written off to the income and expenditure account in the period to which they relate. Grants in respect of specific projects are credited to a restricted fund, against which relevant expenditure is charged.

Contract Income

Revenue is recognised as contract activity progresses to reflect the partial performance of our contractual obligations. The amount of revenue included reflects the proportion of each case completed.

Donated services and facilities

This is included in the Statement of Financial Activities when receivable and is valued at cost to the donor.

Expenditure recognition

Expenditure is recognised on an accruals basis as a liability is incurred. VAT which cannot fully be recovered is reported within the expense type incurred.

All costs directly relating to the objects of the charity are treated as direct charitable expenditure. Wherever possible, specific running costs are charged to individual funds. Where donors have granted sums for these costs, which include a contribution to shared running costs, the funds are charged with the permitted amount, less any specific running costs incurred.

Charitable expenditure comprises those costs met by the charity in the delivery of its activities and services for its beneficiaries. It includes both the direct costs and support costs relating to such activities. Governance costs include those costs incurred in meeting the constitutional and statutory requirements of the charity and include its audit fees and costs linked to the strategic management of the charity.

SHEFFIELD CITIZENS ADVICE AND LAW CENTRE

FINANCIAL STATEMENTS FOR THE YEAR ENDED

31ST MARCH 2022

PRINCIPAL ACCOUNTING POLICIES

Irrecoverable value added tax

Irrecoverable value added tax relating to fixed assets is capitalised as part of the asset cost. Amounts that relate to resources expended are written off to the Statement of Financial Activities in the period in which they arise.

Pension contributions

The charity makes defined contributions into a Scottish Widows pension scheme. Contributions are charged to expenditure as they become payable.

Termination Benefits

Termination benefits are payable when employment is terminated before the normal retirement date, or whenever an employee accepts voluntary redundancy in exchange for these benefits. The charity recognises termination benefits when it is demonstrably committed to either (i) terminating the employment of current employees according to a detailed formal plan without possibility of withdrawal or (ii) providing termination benefits as a result of an offer made to encourage voluntary redundancy.

Accrued Holiday Pay

Provision is made at the balance sheet date for holidays accrued but not taken, at the salary of the relevant employee at that date. The expected cost of compensated short-term absence (i.e holidays) is charged to the SOFA on an accruals basis.

Taxation

The charity is a registered charity and as such is not liable to corporation tax on its income to the extent that its income is used for charitable purposes.

Fixed assets

Depreciation is calculated so as to write off the cost of fixed assets over their estimated useful lives unless the nature of the grant from which they were purchased requires a shorter period. Individual items costing less than £2,000 are excluded. The depreciation rates used are as follows:

Leasehold property	over the remaining term of the lease
Computer equipment	33.3% per annum of cost
Other equipment, fixtures and fittings	33.3% per annum of cost

Debtors

Trade and other debtors are recognised at the settlement amount due after any discount offered.

Creditors

Creditors are recognised when the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors are normally recognised at their settlement amount after allowing for any trade discounts due.

SHEFFIELD CITIZENS ADVICE AND LAW CENTRE
FINANCIAL STATEMENTS FOR THE YEAR ENDED
31ST MARCH 2022
PRINCIPAL ACCOUNTING POLICIES

Leasing commitments

Rentals paid under operating leases are charged to the statement of financial activities as the rentals accrue.

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity, unless they have been designated for other purposes.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by the donors or which have been raised by the charity for particular purposes. The aim and use of each restricted fund is set out in the notes to the financial statements.

Going concern

The financial statements have been prepared on a going concern basis as the trustees believe that no material uncertainties exist. The trustees have considered the level of funds held and the expected level of income and expenditure for 12 months from authorising these financial statements. The budgeted income and expenditure is sufficient with the level of reserves for the charity to be able to continue as a going concern.

SHEFFIELD CITIZENS ADVICE AND LAW CENTRE

FINANCIAL STATEMENTS FOR THE YEAR ENDED

31ST MARCH 2022

NOTES TO THE FINANCIAL STATEMENTS

	Unrestricted funds	Restricted funds	Total funds 2022	Total funds 2021
	£	£	£	£
1 Charitable activities				
Sheffield City Council:				
Core Service Grant	-	827,895	827,895	883,895
Sheffield Advocacy Hub	954,547	-	954,547	1,038,551
Registered Housing Providers - Advice Service	19,950	-	19,950	39,900
Building Successful Families Service	-	33,000	33,000	33,000
Opportunity Sheffield	30,496	-	30,496	33,923
EU Settlement Scheme	-	26,645	26,645	26,645
Drug and Alcohol/Domestic Abuse Coordination Team	-	53,250	53,250	-
Covid Recovery Fund	-	50,000	50,000	-
Adult Social Care	-	50,000	50,000	-
Citizens Advice:				
Money Advice Service funded debt service	-	619,416	619,416	664,603
Help to claim	-	660,513	660,513	607,440
Consumer Service	-	274,023	274,023	344,166
Pension Wise	-	182,559	182,559	206,362
BEIS Remote Working	-	-	-	46,360
Other	-	750	750	-
Big Lottery:				
Deaf Empowerment and Fairness (DEaF)	-	-	-	102,490
Advice and Foodbanks	-	-	-	55,518
Covid 19 Emergency Fund	-	-	-	79,544
NHS Sheffield Clinical Commissioning Group:				
Generic Advocacy Service	123,140	-	123,140	123,140
Mental Health Advice Service	-	80,053	80,053	80,052
Other:				
Legal Services	90,239	-	90,239	28,417
Weston Park Cancer Information Centre	79,752	-	79,752	78,574
Asylum, Migration and Integration Fund	-	120,449	120,449	68,582
The Access to Justice Foundation:				
Community Justice Fund	-	50,000	50,000	50,000
Community Justice Fund-Funder Plus	-	-	-	4,200
South Yorkshire Housing Association	20,461	-	20,461	20,956
Primary and Community Mental Health Transformation Programme	-	19,575	19,575	19,262
Stewarts Law	11,779	-	11,779	11,779
S2 Foodbank	-	13,200	13,200	-
Grace Foodbank	-	10,750	10,750	-
SOAR Community - Age Better	-	-	-	24,102
Law Centre's Network - EUSS	-	-	-	18,090
Small Funds	59,069	8,831	67,900	88,692
	<u>£1,389,433</u>	<u>£3,080,909</u>	<u>£4,470,342</u>	<u>£4,778,243</u>

SHEFFIELD CITIZENS ADVICE AND LAW CENTRE

FINANCIAL STATEMENTS FOR THE YEAR ENDED

31ST MARCH 2022

NOTES TO THE FINANCIAL STATEMENTS

2 Donated services and facilities

The Sheffield Health & Social Care NHS Foundation Trust provided the charity with office space and other administration support costs. A total of £831 (2021 - £1,522) has been recognised as income and expenditure to reflect the administration support costs. No value was recognised towards the provision of office space.

	Unrestricted funds	Restricted funds	Total funds	Total funds
			2022	2021
	£	£	£	£
3 Costs of charitable activities by fund type				
Advice and information services	1,513,838	3,052,246	4,566,084	4,783,048
Governance costs:				
Audit and accountancy fees	3,952	-	3,952	3,888
Other	3,817	-	3,817	2,748
	<u>£1,521,607</u>	<u>£3,052,246</u>	<u>£4,573,853</u>	<u>£4,789,684</u>

4 Classification of resources expended

Wages and salaries	3,875,681	3,947,300
Other staff and volunteer costs	84,390	49,863
Office costs	89,863	163,064
Premises costs	143,233	164,113
Equipment and IT support	134,523	224,029
Professional fees and consultants	76,891	54,295
Partner payments	133,979	149,904
Disbursements	-	249
Audit and accountancy	3,952	3,888
Other costs	10,402	7,117
Depreciation	20,939	25,862
	<u>£4,573,853</u>	<u>£4,789,684</u>

5 Net movement in funds

This is stated after charging:-

Depreciation		20,939	25,862
Profit on disposal of assets		(294,709)	-
Auditor's remuneration	- audit	2,827	2,785
	- accountancy	1,125	1,103
		<u>20,939</u>	<u>25,862</u>

SHEFFIELD CITIZENS ADVICE AND LAW CENTRE

FINANCIAL STATEMENTS FOR THE YEAR ENDED

31ST MARCH 2022

NOTES TO THE FINANCIAL STATEMENTS

	Total funds	Total funds
	2022	2021
	£	£
6 Analysis of staff costs, trustee remuneration and expenses, and the cost of key management personnel		
Salaries	3,392,159	3,463,549
Employer's national insurance	272,324	268,679
Pension costs	166,853	172,365
Working from home allowance	42,806	42,707
Redundancy	1,539	-
	<u>£3,875,681</u>	<u>£3,947,300</u>

The number of employees who received total employee benefits (excluding employer pension costs) of more than £60,000 is as follows:

	2022	2021
£60,001-£70,000	-	1
	<u>-</u>	<u>1</u>

The trustees were not paid or received any other benefits from employment with the charity in either year. No expenses were reimbursed to trustees during either year.

The key management personnel of the charity comprise the trustees, the Chief Executive, Head of Resources and Organisational Development and Head of Advice. The total employee benefits of the key management personnel were £140,802 (2021: £157,799).

7 Staff numbers

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

	2022 No	2021 No
Managers and advice supervisors	26	25
Advisers and advocates	124	124
Administration and support	20	22
	<u>170</u>	<u>171</u>

Calculated on the basis of full-time equivalents, the total was 139 (2021 - 141).

8 Related party transactions

The aggregate total of donations received without conditions from trustees in the year was £870 (2021 - £180).

SHEFFIELD CITIZENS ADVICE AND LAW CENTRE

FINANCIAL STATEMENTS FOR THE YEAR ENDED

31ST MARCH 2022

NOTES TO THE FINANCIAL STATEMENTS

9	Tangible assets	Leasehold property	Equipment, fixtures and fittings	Total
		£	£	£
	Cost or valuation			
	As at 1st April 2021	421,959	312,456	734,415
	Disposals	(175,000)	-	(175,000)
	As at 31st March 2022	<u>246,959</u>	<u>312,456</u>	<u>559,415</u>
	Depreciation			
	As at 1st April 2021	92,898	305,729	398,627
	Charge for the year	18,969	1,970	20,939
	Eliminated on disposal	(12,457)	-	(12,457)
	As at 31st March 2022	<u>99,410</u>	<u>307,699</u>	<u>407,109</u>
	Net book value			
	As at 31st March 2022	<u>£147,549</u>	<u>£4,757</u>	<u>£152,306</u>
			2022	2021
			£	£
10	Debtors			
	Trade debtors		472,220	225,052
	Work in progress		19,124	15,756
	Grants receivable		7,854	53,816
	Other debtors and prepayments		34,568	57,761
			<u>£533,766</u>	<u>£352,385</u>
11	Creditors - amounts falling due within one year			
	Trade creditors		32,234	101,179
	Taxation and social security		121,636	114,478
	Accruals		69,639	113,872
	Deferred income (note 12)		150,965	30,425
	Outstanding pension contributions		-	18,703
	Other creditors		9,797	52,725
	Funds held on behalf of others		642	730
			<u>£384,913</u>	<u>£432,112</u>

SHEFFIELD CITIZENS ADVICE AND LAW CENTRE

FINANCIAL STATEMENTS FOR THE YEAR ENDED

31ST MARCH 2022

NOTES TO THE FINANCIAL STATEMENTS

	2022	2021
	£	£
12 Deferred income		
Balance at 1st April 2021	30,425	13,161
Amount released to Incoming resources from charitable activities	(30,425)	(13,161)
Amount deferred in the year	<u>150,965</u>	<u>30,425</u>
Balance at 31st March 2022	<u><u>£150,965</u></u>	<u><u>£30,425</u></u>

Deferred income comprises grants which the donors have specified must be used in future accounting periods or contract income received in advance.

13 Operating leases

The charity had operating leases at the year end with total future minimum lease payments as follows:

	2022	2021
	£	£
Land and buildings		
Amount falling due:		
Within 1 year	34,988	73,965
Within 2 to 5 years	117,040	130,748
After more than 5 years	<u>-</u>	<u>21,280</u>
Plant and equipment		
Amount falling due:		
Within 1 year	6,147	6,147
Within 2 to 5 years	<u>17,930</u>	<u>24,077</u>

14 Total funds

Fund balances at 31st March 2022 are represented by:-

	General funds	Designated funds	Restricted funds	Total funds
	£	£	£	£
Fixed assets	143,210	-	9,096	152,306
Net current assets	<u>1,231,480</u>	<u>273,000</u>	<u>105,159</u>	<u>1,609,639</u>
Net assets	<u><u>£1,374,690</u></u>	<u><u>£273,000</u></u>	<u><u>£114,255</u></u>	<u><u>£1,761,945</u></u>

Prior year comparison

Fund balances at 31st March 2021 were represented by:-

	General funds	Designated funds	Restricted funds	Total funds
	£	£	£	£
Fixed assets	324,863	-	10,925	335,788
Net current assets	<u>1,133,026</u>	<u>-</u>	<u>77,249</u>	<u>1,210,275</u>
Net assets	<u><u>£1,457,889</u></u>	<u><u>£-</u></u>	<u><u>£88,174</u></u>	<u><u>£1,546,063</u></u>

SHEFFIELD CITIZENS ADVICE AND LAW CENTRE

FINANCIAL STATEMENTS FOR THE YEAR ENDED

31ST MARCH 2022

NOTES TO THE FINANCIAL STATEMENTS

15 Income funds

	Balance at 1st Apr 2021	Movement in resources Incoming	Outgoing	Transfers between funds	Balance at 31st Mar 2022
	£	£	£	£	£
Restricted funds					
Sheffield City Council:					
Core Service Grant	26,000	827,895	(853,895)	-	-
Building Successful Families	-	33,000	(33,000)	-	-
EU Settlement Scheme	-	26,645	(26,645)	-	-
Drug and Alcohol/Domestic Abuse Coordination Team	-	53,250	(53,250)	-	-
Covid Recovery Fund	-	50,000	-	-	50,000
Adult Social Care	-	50,000	(50,000)	-	-
Citizens Advice:					
Money Advice Service	-	619,416	(614,353)	(5,063)	-
Help to Claim	-	660,513	(660,513)	-	-
Consumer Service	-	274,023	(274,023)	-	-
Pension Wise	-	182,559	(178,649)	(3,910)	-
Core Cities Grant	5,525	-	-	-	5,525
Other	-	2,400	(2,400)	-	-
NHS Sheffield Clinical Commissioning Group:					
Mental Health Advice Service	-	80,053	(80,053)	-	-
Other:					
Asylum, Migration and Integration Fund	-	120,449	(120,449)	-	-
The Access to Justice Foundation Primary and Community Mental Health Transformation Programme	-	50,000	(50,000)	-	-
S2 Foodbank	-	19,575	(19,575)	-	-
Grace Foodbank	-	13,200	(13,200)	-	-
Other smaller funders	-	10,750	(10,750)	-	-
	-	9,662	(9,662)	-	-
Redundancy fund	45,724	-	-	3,910	49,634
Fixed asset fund	10,925	-	(1,829)	-	9,096
Total restricted funds	<u>88,174</u>	<u>3,083,390</u>	<u>(3,052,246)</u>	<u>(5,063)</u>	<u>114,255</u>
Unrestricted funds					
General funds	1,457,889	1,706,345	(1,521,607)	(267,937)	1,374,690
Designated funds					
Premises strategy	-	-	-	273,000	273,000
Total unrestricted funds	<u>1,457,889</u>	<u>1,706,345</u>	<u>(1,521,607)</u>	<u>5,063</u>	<u>1,647,690</u>
Total funds	<u>£1,546,063</u>	<u>£4,789,735</u>	<u>£(4,573,853)</u>	<u>£-</u>	<u>£1,761,945</u>

SHEFFIELD CITIZENS ADVICE AND LAW CENTRE

FINANCIAL STATEMENTS FOR THE YEAR ENDED

31ST MARCH 2022

NOTES TO THE FINANCIAL STATEMENTS

15 Income funds (continued)

Purpose of restricted funds

Sheffield City Council:

Core Service Grant - To contribute to the funding of a city wide advice service for Sheffield including advice provided from a range of locations, in community languages where required and via different channels and pathways.

Building Successful Families Service - A grant to fund the development of bespoke pathways and referral routes for accessing advice services by families supported by Building Successful Families Partnership.

EU Settlement Scheme - a grant to fund the provision of advice to EU citizens applying to the scheme, funded by the Home Office and in partnership with Sheffield City Council and Darnall Wellbeing.

Drug and Alcohol/Domestic Abuse Coordination Team - To provide a pilot project offering a bespoke Citizens Advice service to victims and survivors of domestic abuse

Covid Recovery Fund - Accessible advice provision for vulnerable clients whose needs have increased as a result of the pandemic but who are unable to access the phone and web-based service which forms our core provision. This will include both face to face services eg for users of BSL, and increased use of our touch screen community access points, located within community organisations. The funding will cover adviser salaries to deliver this targeted support, management and supervision of the work, running costs of Community Access Points and venue hire.

Adult Social Care - The 'Financial Health Check' initiative has been developed to help maximise vulnerable people's income, to help improve their quality of life, while preventing hardship and the associated physical and mental health conditions associated with this.

Citizens Advice:

Money Advice Service funded debt service - To fund the provision of a specialist debt service across the city.

Help to Claim - A grant to help people claim Universal Credit.

National Consumer Service - A grant via a sub-contract from Citizens Advice Manchester to provide part of the national consumer telephone service.

Pension Wise – A face to face guidance service for people aged 50 or over with a defined contribution pension, delivered to people across South Yorkshire.

Core Cities Funding - A fund to support activities of the Local Citizens Advice Core Cities group.

NHS Sheffield Clinical Commissioning Group:

Mental Health Advice Service - A grant to fund advice for inpatients and people with complex mental health needs within the community.

Other:

Asylum, Migration and Integration Fund - This project is a European funded initiative that will offer holistic support to empower and enable refugees to meet their potential and integrate into the local community.

The Access to Justice Foundation - The primary objectives of the funding are to prevent the closure of specialist advice services and begin to lay the foundations for longer-term renewal of the sector. This will ensure those with a legal problem, including vulnerable clients and those who are digitally excluded, have access to justice.

Primary and Community Mental Health Transformation Programme - a grant provided by NHS Sheffield Clinical Commissioning Group to provide advice to adults with serious mental illness in four areas of the city as part of the government's NHS Trailblazer programme, in partnership with Sheffield Health and Social Care Trust, Primary Care Sheffield and other voluntary sector organisations.

SHEFFIELD CITIZENS ADVICE AND LAW CENTRE
FINANCIAL STATEMENTS FOR THE YEAR ENDED
31ST MARCH 2022
NOTES TO THE FINANCIAL STATEMENTS

15 Income funds (continued)

S2 Foodbank - The provision of a 0.4 FTE Advice Worker to provide general advice and casework, with a particular focus on debt, debt relief orders and some welfare benefits, to people accessing S2 Foodbank

Grace Foodbank - The provision of a 0.2 FTE Advice Worker to provide general advice and casework, with a particular focus on welfare benefits and debt, to people accessing Grace Foodbank, for the whole period. An additional 0.1 FTE Advice Worker as above for six months starting 1st November 2021.

Other small funders - A range of funding to support core advice service provision including training support to volunteers, bespoke pathways and outreach services and support to clients.

Redundancy fund - Part of the funding from Citizens Advice is for redundancy pay accrued for each year of service in the respective projects. The funds have been retained in a separate restricted fund to cover any possible redundancy costs in the future.

Fixed asset fund - Is the net book value of fixed assets purchased using restricted monies.

Purpose of designated funds

Premises strategy - The trustees have designated the net proceeds from the sale of premises to be used to develop a longer-term premises strategy.

Transfer between funds

Where fixed assets are purchased using restricted funds, the relevant cost in the year of addition is transferred out of the relevant restricted fund and into the restricted fixed asset fund.

The transfer of £5,063 to unrestricted funds comes from the Citizens Advice: Money Advice Service restricted fund and relates to a surplus on this fund transferred in line with the agreement. The transfer from Pension Wise to the Redundancy fund relates to allowable provision by the funder for future redundancy costs.

SHEFFIELD CITIZENS ADVICE AND LAW CENTRE

FINANCIAL STATEMENTS FOR THE YEAR ENDED

31ST MARCH 2022

NOTES TO THE FINANCIAL STATEMENTS

15 Income funds (continued)

Prior year comparison	Balance at 1st Apr 2020	Movement in resources		Transfers between funds	Balance at 31st Mar 2021
	£	£	£	£	£
Restricted funds					
Sheffield City Council:					
Core Service Grant	-	883,895	(857,895)	-	26,000
Building Successful Families	-	33,000	(33,000)	-	-
EU Settlement Scheme	-	26,645	(26,645)	-	-
Citizens Advice:					
Money Advice Service	-	664,603	(642,820)	(21,783)	-
Consumer Service	-	344,166	(344,166)	-	-
Pension Wise	-	206,362	(201,572)	(4,790)	-
Help to Claim	-	607,440	(607,440)	-	-
Remote Working	-	46,360	(46,360)	-	-
Core Cities Grant	5,525	-	-	-	5,525
Big Lottery:					
Advice and Foodbanks	-	55,518	(55,518)	-	-
Deaf Empowerment and Fairness	10,231	102,490	(112,721)	-	-
Covid 19 Emergency Fund	-	79,544	(79,544)	-	-
NHS Sheffield Clinical Commissioning Group:					
Mental Health Advice Service	-	80,052	(80,052)	-	-
Other:					
Asylum, Migration and Integration Fund	-	68,582	(68,582)	-	-
The Access to Justice Foundation	-	51,700	(51,700)	-	-
Law Centre's Network - EUSS	-	18,090	(18,090)	-	-
SOAR Community - Age Better	-	24,102	(24,102)	-	-
Primary and Community Mental Health Transformation Programme	-	19,262	(19,262)	-	-
Other smaller funders	6,000	25,615	(31,615)	-	-
Redundancy fund	40,934	-	-	4,790	45,724
Fixed asset fund	12,754	-	(1,829)	-	10,925
Total restricted funds	<u>75,444</u>	<u>3,337,426</u>	<u>(3,302,913)</u>	<u>(21,783)</u>	<u>88,174</u>
Unrestricted funds					
General funds	1,404,688	1,518,189	(1,486,771)	21,783	1,457,889
Total funds	<u>£1,480,132</u>	<u>£4,855,615</u>	<u>£(4,789,684)</u>	<u>£-</u>	<u>£1,546,063</u>

SHEFFIELD CITIZENS ADVICE AND LAW CENTRE

FINANCIAL STATEMENTS FOR THE YEAR ENDED

31ST MARCH 2022

NOTES TO THE FINANCIAL STATEMENTS

16 Prior year comparatives

A detailed breakdown of the 2021 statement of financial activities between unrestricted and restricted funds is as follows:

	Unrestricted funds	Restricted funds	Total funds 2021
	£	£	£
Income from:			
Charitable activities	1,442,339	3,335,904	4,778,243
Donations and voluntary income	30,158	-	30,158
Donated services and facilities	-	1,522	1,522
Investment income - bank interest	3,119	-	3,119
Other income	42,573	-	42,573
Total income	<u>1,518,189</u>	<u>3,337,426</u>	<u>4,855,615</u>
Expenditure on:			
Charitable activities	<u>1,486,771</u>	<u>3,302,913</u>	<u>4,789,684</u>
Total expenditure	<u>1,486,771</u>	<u>3,302,913</u>	<u>4,789,684</u>
Net income for the year	31,418	34,513	65,931
Transfers between funds	<u>21,783</u>	<u>(21,783)</u>	-
Net movement in funds	<u>£53,201</u>	<u>£12,730</u>	<u>£65,931</u>

SHEFFIELD CITIZENS ADVICE AND LAW CENTRE

England & Wales - Charity number 1153277

Accounts

Tingle Ashmore Ltd

Enterprise House
Broadfield Court
Sheffield
S8 0XF

Chartered Accountants & Registered Auditors

mail@tingleashmore.co.uk
Tel : 0114 2555767

Mr P Brown
Sheffield Citizens Advice and Law Centre
The Circle
33 Rockingham Lane
Sheffield
S1 4FW

17th November 2021

Dear Peter

Following yesterday's telephone conversation, I now enclose a final copy of the charity's financial statements for the year ended 31st March 2021, for signature by Hilary on page 13 and by Mark on pages 7 and 13. The fully signed set of financial statements should be returned to me so that I can make the filing at Companies House.

Kind regards.

Yours sincerely



Brendan Ashmore

Enc

SHEFFIELD CITIZENS ADVICE AND LAW CENTRE
REGISTERED IN ENGLAND AND WALES UNDER COMPANY NUMBER 8616847
REGISTERED CHARITY NUMBER 1153277

FINANCIAL STATEMENTS FOR THE YEAR ENDED
31ST MARCH 2021

TINGLE ASHMORE LTD
CHARTERED ACCOUNTANTS AND REGISTERED AUDITORS
SHEFFIELD

SHEFFIELD CITIZENS ADVICE AND LAW CENTRE
FINANCIAL STATEMENTS FOR THE YEAR ENDED
31ST MARCH 2021

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SHEFFIELD CITIZENS ADVICE AND LAW CENTRE
FINANCIAL STATEMENTS FOR THE YEAR ENDED
31ST MARCH 2021
TRUSTEES' ANNUAL REPORT

The trustees are pleased to present their report together with the Financial Statements of the Charitable Company for the year ending 31st March 2021. These are also prepared to meet the requirements for a directors' report and accounts for Companies Act purposes.

The financial statements are being audited as a going concern.

Our objectives and activities

The Charity's objects as extracted from the memorandum of association are :

- To promote any charitable purpose for the public benefit by the advancement of education, the protection and preservation of health and the relief of poverty, sickness and distress in particular, but without limitation, for the benefit of the community in Sheffield and surrounding areas ("the area of benefit"), and in particular but not limited to those who are socially and/or economically disadvantaged.
- To relieve charitable need by the provision of legal advice, assistance and representation and all other services in or in connection with or incidental to any non-contentious business and in the prosecution, defending, compromising and settling of any civil, criminal, matrimonial and administrative causes, claims, interests, suits, and appeals in England or Wales and the European courts on human rights.
- To promote any charitable purpose for the benefit of mental health service users, their carers and workers, in particular but not exclusively in the area of benefit, by the advancement of education, the protection and preservation of health and the relief of poverty, sickness and distress.
- To relieve those persons who are deaf or hearing impaired, in particular but not exclusively, by providing a free, confidential and accessible advice and information service and to advance education for the public benefit into the problems encountered by those persons who are deaf or hearing impaired and into the needs of such persons.

Our purpose

- **We provide free, confidential and independent advice and advocacy services** to help individuals, families and communities have the knowledge, expert support and confidence to solve their problems.
- **We provide services for everyone.** We recognise that some clients, because of their circumstances or the impact of the problem or the discrimination they face, need more help to achieve the best outcome.
- **We campaign for improvements to policies and practices** that affect the lives of clients we help by using **evidence and research** from service provision.
- We serve **Sheffield communities**. We also contribute to regional or national service delivery when we can show benefit to Sheffield communities.

SHEFFIELD CITIZENS ADVICE AND LAW CENTRE

FINANCIAL STATEMENTS FOR THE YEAR ENDED

31ST MARCH 2021

TRUSTEES' ANNUAL REPORT

Our values

Our purpose is underpinned by our values. Our values drive all aspects of our work, the way we relate to our communities and clients and the way we relate to each other. Our values drive our behaviours and we expect all of our People to support our values.

- We are a values driven organisation. Our People are motivated by their desire to **make a difference** to the clients we help and this is our focus.
- We are committed to **fairness**, across our society and within our organisation.
- We are committed to **challenging the impact of poverty, inequality and discrimination** on the lives of the individuals and communities we help.
- We are proud of, respect and **celebrate our diversity**, the diversity of our clients, communities and our People, and are committed to being an inclusive organisation.
- We encourage and support our People to **work with others**, to seek out and **develop partnerships** across communities and neighbourhoods and be **generous** with how we share our skills, resources and support each other.

Our four service commitments

- **Our services are accessible and available when needed.** We offer our services through different channels, guiding clients to the channel which best suits their needs. We use technology to support efficient delivery. We design our services to ensure a straightforward client journey. Our services are visible. Our communities know how to access them and are confident of being able to do so. Where people face barriers to engagement such as language barriers or because of ill-health or disability we provide services designed to help overcome these barriers.
- **We support prevention and early intervention** to lessen the impact of the problems people face. We work with others to help build community knowledge and skills to provide information at the earliest opportunity. We embed a common assessment across all of our services to ensure that "every contact counts" and that there is "no wrong door". We identify, at the earliest opportunity, how to best help people prevent problems escalating. We ensure that we provide practical tools to support self-help. Where a partner is better able to provide the required support, we help people get that support from the right partner at the right time.
- **We help people achieve the outcomes they want and which will have the greatest impact on their lives.** Our services are quality assured, strongly branded and are delivered by our People, with the required specialist skills, knowledge and an understanding of our local communities, to help achieve these outcomes. We seek out and act on our clients' feedback on the services we provide and ask our clients and our communities to help us design our services which better meet their needs.
- **We make the best use of our resources to make the greatest difference.** We put more resource and attention into the advice and advocacy areas that our data and experience shows matter most to people, particularly those experiencing poverty and disadvantage. We build strong relationships with trusted partner organisations so that we can help clients find a way forward on all issues. We support and develop our People, including a focus on their health and wellbeing, in recognition that our People are our critical resource in delivering good outcomes for clients. We build our capacity by maximising volunteering opportunities. We build the capacity in the city to provide help to more clients by using our expertise to engage partners in that delivery. We provide the resources including premises to support efficient delivery.

SHEFFIELD CITIZENS ADVICE AND LAW CENTRE
FINANCIAL STATEMENTS FOR THE YEAR ENDED
31ST MARCH 2021
TRUSTEES' ANNUAL REPORT

Our achievements and performance

The trustees consider that they have complied with the duty in section 17 of the Charities Act 2011 to have due regard to public benefit guidance published by the Charities Commission.

During the year 2020-2021, along with every other charitable organisation and all of our clients, we were profoundly affected by COVID-19. We responded by reconfiguring our services quickly and this allowed us to continue to provide advice and advocacy to our clients with minimal interruption. We were not able to continue to provide in-person services as we had previously, and quickly moved to making the most of telephone and digital service delivery. We then began to implement risk assessments for in-person work which enabled our advocacy and hospital services to return to limited in-person work for the most vulnerable.

Alongside this, we also put in place a programme of development to ensure people unable to use the telephone, with limited English, or who are digitally excluded, could also access our services. This included the use of email, text numbers, and video channels to provide access. We continue to develop our Community Access Points, designed to give access to advice by video call and yet require no digital skill or equipment and sited in community partner venues.

In this context, we are pleased to be able to say we helped more people than ever before. We advised over 27,000 people with just under 87,000 Issues. Of the 87,000 issues 59% related to welfare benefits (58% of the people we helped had at least one welfare benefits issue). Our client statistics show that the people helped came predominantly from the most deprived communities in Sheffield and are vulnerable often with the least access to services. In addition our advocacy services helped more than 1500 people in the context of the severe disruption to wider health and social care services caused by the pandemic.

We also deliver some national advice services, as part of a contract with Citizens Advice. We are part of a network of centres delivering the national consumer advice service and the Help to Claim service.

As a local Citizens Advice organisation, we work closely with Citizens Advice who as well as contracting us to deliver services, provide support and advice to continuously develop and improve as an organisation. A key part of this is known as the Leadership Self-Assessment, a process whereby we carry out an internal audit and provide evidence which is checked by Citizens Advice against a detailed framework covering 9 key areas (as below). This takes place on a three year cycle, with a more in-depth audit every three years. 2020-21 was Year 2 of the cycle, and we are pleased to report that we scored as follows (each category has a maximum score of 5):

Governance	5
Strategic Business Planning	5
Risk Management	5
Financial Management	5
People Management	5
Operational Performance Management	4
Partnership Working	5
Research and Campaigns	4
Equality Leadership	5

SHEFFIELD CITIZENS ADVICE AND LAW CENTRE

FINANCIAL STATEMENTS FOR THE YEAR ENDED

31ST MARCH 2021

TRUSTEES' ANNUAL REPORT

Fundraising standards information

The charity had no significant fundraising activities in the year.

Financial review

2020-2021 is the seventh complete year of operation. The statement of financial activities shows income of £4,855,615 and expenditure of £4,789,684 and hence a surplus of £65,931. This planned operating surplus includes £25,000 earmarked for our Deaf Advice service. This consequently increased the charity's reserves, as required by its reserves policy.

The cash position at the year-end shows an increase of £320,212.

The Charity continues to secure grants and contracts from a wide range of sources including local and national funding streams. This year included a number of one-off COVID related emergency grants, which replaced income lost as a result of restrictions on in-person working.

The charity's services are being provided on a sound financial basis, despite the pandemic crisis and the disruption to some anticipated new funding streams and some smaller existing funding streams.

Reserves policy

The Trustees have confirmed that Citizens Advice Sheffield should hold reserves in order that the charity can continue to operate in the event of unforeseen and potentially financially damaging circumstances arising. The Trustees consider that it is prudent to set the reserves target as an amount equivalent to three months' operating expenditure (calculated annually by reference to the financial plan approved by the Board).

This reserves policy is monitored and reviewed by the Trustees regularly and at least annually. On the basis of the budgeted expenditure for the coming year this requires reserves of £1,122,019. At 31st March 2021 free reserves were £1,133,026 (2020 £1,055,792), which is equivalent to 3.03 months running costs.

Investment policy

Any reserves available for Investment are held in interest bearing cash deposit accounts chosen in line with the charity's ethical stance. These reserves are spread across more than one institution to take advantage of the Financial Services Compensation Scheme, in the event of bank failure.

Plans for the future

The Board has an approved strategic and business plan for period April 21 to March 24 to guide the organisation over the next few years to enable us to realise our ambition.

The strategy is that set out in the introduction to this report, and this strategy will guide both our ongoing response to COVID-19 and our decision making as we reshape our organisation to meet the significant challenges this presents.

Of particular note in 2020-21 is that the Board undertook steps to implement its premises strategy in furtherance of the wider strategy. The closure of office premises allowed the opportunity to properly consider how to make the best possible use of telephone and digital channels to deliver our services, alongside robust plans to meet the needs of those unable to use those channels. As part of this work, the Board decided to dispose of many of the older premises owned or leased by the organisation which were no longer fit for purpose to deliver services which meet the scale of need in the most efficient ways whilst also undertaking a dialogue with stakeholders including community partners about the future delivery of advice in neighbourhood settings.

SHEFFIELD CITIZENS ADVICE AND LAW CENTRE
FINANCIAL STATEMENTS FOR THE YEAR ENDED
31ST MARCH 2021
TRUSTEES' ANNUAL REPORT

Structure, governance and management

The legal and administrative information set out on pages 5 and 6 forms part of this report. The Charitable Company is governed by its Memorandum and Articles of Association dated 19th July 2013. Trustees are recruited who support the aims of the Charity and bring relevant skills, knowledge and experience. Trustees operate to a role description with newly recruited trustees receiving induction and support from more experienced trustees. The Board recruits new trustees having regard to any skills, knowledge or experience deficits within the current Board. One trustee resigned during 2020-21 (and a further two in 2021). In October 2020, the Board appointed four new Trustees. The Board of Trustees meets at least 10 times a year. The Board has three committees : a Finance, Audit and Risk committee, HR and People committee and a recently formed Client Experience committee. The Board has a scheme of delegation. In May 2020, the Board approved the financial plan for 2020-21, however given the exceptional times, the Board asked for a re-forecast at the end of Quarter 1 and Quarter 2 which were provided. The Board receives quarterly management accounts within six weeks of the end of the previous quarter. The Financial Statements comply with statutory requirements and with the Statement of Recommended Practice (Accounting and Reporting by Charities) revised in 2015 and issued by the Charities Commission, known as the Charities SORP.

Risk management

The Finance, Audit and Risk Committee is responsible for ensuring that we manage risk effectively. The risk management arrangements include robust performance and quality management, financial management, systematic risk assessment of ICT systems and the introduction of measures for greater resilience including compliance with information assurance requirements and detailed inspections of the organisation's premises.

The Board maintains a strategic Risk Register which is considered in detail by the Finance, Audit and Risk Committee, and presented to the Board on a regular basis.

Reference and administrative details

Charity number	1153277
Company number	8616847
Name and registered office	Sheffield Citizens Advice and Law Centre The Circle, 33 Rockingham Lane, Sheffield, S1 4FW
Our advisors: Auditors	Tingle Ashmore Ltd Chartered Accountants and Statutory Auditors Enterprise House, Broadfield Court, Sheffield, S8 0XF
Bankers	Unity Trust Bank Plc Nine Brindleyplace, Birmingham, B1 2HB United Trust Bank One Ropemaker Street, London, EC2Y 9AW Cambridge & Counties Bank Limited Charnwood Court, 5B New Walk, Leicester, LE1 6TE

SHEFFIELD CITIZENS ADVICE AND LAW CENTRE
FINANCIAL STATEMENTS FOR THE YEAR ENDED
31ST MARCH 2021
TRUSTEES' ANNUAL REPORT

Reference and administrative details (continued)

		Appointed	Resigned
Trustees and directors	Mark Gamsu	19/07/13	
	Alistair Griggs	19/07/13	
	Sharon Hirshman	19/07/13	
	Hilary Dawson	04/09/13	
	Claire Holden	07/10/15	
	Beatrice Karol Burks	05/10/16	04/08/21
	Mary Seneviratne	05/10/16	
	Mark Smith	05/10/16	
	Susan Hird	05/09/18	01/09/21
	Sheila Robinson	05/09/18	
	Helen Steers	05/09/18	
	Nathan Golding	01/05/19	21/07/20
	Karen Escott	07/10/20	
	David Sollitt	07/10/20	
Gregg Watts	07/10/20		
Matthew Newbould	07/10/20		
Principal Staff	Chief Executive		Clare Lodder
	Head of Advice		Joanne Abdulla
	Head of Resources and Organisational Development		Peter Brown

Trustees' Responsibilities

The trustees (who are also directors of Sheffield Citizens Advice and Law Centre Limited for the purposes of company law) are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the trustees to prepare financial statements for each financial year, 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 these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP 2019 (FRS 102);
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis, unless it is inappropriate to presume that the charitable company will continue in operation.

The trustees are responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

SHEFFIELD CITIZENS ADVICE AND LAW CENTRE
FINANCIAL STATEMENTS FOR THE YEAR ENDED
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TRUSTEES' ANNUAL REPORT

Trustees' Responsibilities (continued)

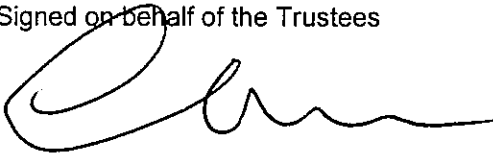
In so far as the trustees are aware:

- there is no relevant audit information of which the charitable company's auditor is unaware; and
- the trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditor is aware of that information.

Tingle Ashmore Ltd. were appointed as auditors at the meeting of directors and members of the company on 2nd December 2020.

This report has been prepared taking advantage of the small companies' exemption of section 415A of the Companies Act 2006.

Signed on behalf of the Trustees



Mark Gamsu (Trustee Board Chair and Company Director)

Dated : 5th November 2021

SHEFFIELD CITIZENS ADVICE AND LAW CENTRE
FINANCIAL STATEMENTS FOR THE YEAR ENDED
31ST MARCH 2021
INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF
SHEFFIELD CITIZENS ADVICE AND LAW CENTRE

Opinion

We have audited the financial statements of Sheffield Citizens Advice and Law Centre (the 'charitable company') for the year ended 31st March 2021 which comprise the Statement of Financial Activities and Income and Expenditure Account, Balance Sheet, Statement of Cash Flows and notes to the financial statements, including significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements

- give a true and fair view of the state of the charitable company's affairs as at 31st March 2021, and of its incoming resources and application of resources, including its income and expenditure, for the period then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charitable company's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Other information

The other information comprises the information included in the Trustees Annual Report, other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information contained within the annual report. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon. Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

SHEFFIELD CITIZENS ADVICE AND LAW CENTRE
FINANCIAL STATEMENTS FOR THE YEAR ENDED
31ST MARCH 2021
INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF
SHEFFIELD CITIZENS ADVICE AND LAW CENTRE

Opinions on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the Trustees' Annual Report (incorporating the Directors' Report) for the financial period for which the financial statements are prepared is consistent with the financial statements; and
- the Directors' Report has been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In the light of our knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the Directors' Report.

We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of directors' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or
- the Trustees were not entitled to prepare the financial statements in accordance with the small companies' regime and take advantage of the small companies exemptions in preparing the directors' report and from the requirement to prepare a strategic report.

Responsibilities of Trustees

As explained more fully in the Trustees' responsibilities statement set out on pages 6 and 7, the Trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the Trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the Trustees are responsible for assessing the charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The specific procedures for this engagement and the extent to which these are capable of detecting irregularities, including fraud is detailed below:

SHEFFIELD CITIZENS ADVICE AND LAW CENTRE

FINANCIAL STATEMENTS FOR THE YEAR ENDED

31ST MARCH 2021

INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF

SHEFFIELD CITIZENS ADVICE AND LAW CENTRE

Based on our understanding of the charity and the environment in which it operates we identified that the principal risks of non-compliance with laws and regulations related to employment law and regulations and we considered the extent to which non-compliance might have a material effect on the financial statements. We also considered those laws and regulations that have a direct impact on the preparation of the financial statements being the Companies Act 2006, Charities Act 2011, Charity SORP and payroll tax.

We evaluated management's incentives and opportunities for fraudulent manipulation of the financial statements, including the risk of overriding internal controls, and determined that the principal risks related to the incorrect classification and recognition of income and posting inappropriate journal entries. Audit procedures performed included the following:

- Discussion with management regarding their knowledge or suspicion of instances of non-compliance with laws and regulations and fraud;
- Evaluating management's controls designed to prevent and detect irregularities;
- Reviewing correspondence from funders for significant income;
- Identifying and testing journals, in particular those for large amounts, unusual descriptions or those for year end adjustments;
- Reviewing the minutes of Trustee meetings;

Because of the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements or non-compliance with regulation. This risk increases the more that compliance with a law or regulation is removed from the events and transactions reflected in the financial statements, as we will be less likely to become aware of instances of non-compliance. The risk is also greater regarding irregularities occurring due to fraud rather than error, as fraud involves intentional concealment, forgery, collusion, omission or misrepresentation.

As part of an audit in accordance with ISAs (UK), we exercise professional judgment and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the charitable company's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the trustees.
- Conclude on the appropriateness of the trustees' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the charitable company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the charitable company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation (ie. gives a true and fair view).

SHEFFIELD CITIZENS ADVICE AND LAW CENTRE
FINANCIAL STATEMENTS FOR THE YEAR ENDED
31ST MARCH 2021
INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF
SHEFFIELD CITIZENS ADVICE AND LAW CENTRE

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

Use of our report

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charitable company's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.

B. P. Ashmore
.....

Brendan Ashmore ACA
Senior Statutory Auditor
for and on behalf of Tingle Ashmore Ltd
Chartered Accountants and Statutory Auditors
Enterprise House
Broadfield Court
Sheffield
S8 0XF

Dated : 12th November 2021

SHEFFIELD CITIZENS ADVICE AND LAW CENTRE

FINANCIAL STATEMENTS FOR THE YEAR ENDED

31ST MARCH 2021

STATEMENT OF FINANCIAL ACTIVITIES AND INCOME AND EXPENDITURE ACCOUNT

		Unrestricted funds	Restricted funds	Total funds	Total funds
	Notes			2021	2020
		£	£	£	£
Income from:					
Charitable activities	1	1,442,339	3,335,904	4,778,243	4,880,824
Donations:					
Donations and voluntary income		30,158	-	30,158	24,954
Donated services and facilities	2	-	1,522	1,522	4,500
Investment income - bank interest		3,119	-	3,119	3,669
Other income		42,573	-	42,573	40,069
Total income		<u>1,518,189</u>	<u>3,337,426</u>	<u>4,855,615</u>	<u>4,954,016</u>
Expenditure on:					
Charitable activities	3	1,486,771	3,302,913	4,789,684	4,669,534
Total expenditure	4	<u>1,486,771</u>	<u>3,302,913</u>	<u>4,789,684</u>	<u>4,669,534</u>
Net income for the year		31,418	34,513	65,931	284,482
Transfers between funds	15	<u>21,783</u>	<u>(21,783)</u>	-	-
Net movement in funds	5	53,201	12,730	65,931	284,482
Funds brought forward at 1st April 2020		<u>1,404,688</u>	<u>75,444</u>	<u>1,480,132</u>	<u>1,195,650</u>
Funds carried forward at 31st March 2021		<u>£1,457,889</u>	<u>£88,174</u>	<u>£1,546,063</u>	<u>£1,480,132</u>

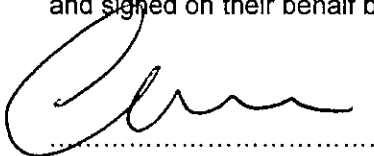
The Statement of Financial Activities includes all gains and losses recognised in the year.
All income and expenditure derive from continuing activities.

SHEFFIELD CITIZENS ADVICE AND LAW CENTRE
FINANCIAL STATEMENTS FOR THE YEAR ENDED
31ST MARCH 2021
BALANCE SHEET

	Notes	2021	2020
		£	£
Fixed assets			
Tangible assets	9	335,788	<u>361,650</u>
Current assets			
Debtors	10	352,385	551,178
Cash at bank and on hand		<u>1,290,002</u>	<u>969,790</u>
		1,642,387	1,520,968
Creditors - amounts falling due within one year	11	<u>432,112</u>	<u>402,486</u>
Net current assets		<u>1,210,275</u>	<u>1,118,482</u>
Net assets		<u>£1,546,063</u>	<u>£1,480,132</u>
Income funds			
Unrestricted funds			
General funds	15	1,457,889	1,404,688
Restricted funds	15	<u>88,174</u>	<u>75,444</u>
Total funds	14	<u>£1,546,063</u>	<u>£1,480,132</u>

These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

These financial statements were approved and authorised for issue by the Board on 5th November 2021 and signed on their behalf by



Mark Gamsu (Chair)



Hilary Dawson (Trustee, Chair of Finance, Audit and Risk Committee)

SHEFFIELD CITIZENS ADVICE AND LAW CENTRE

FINANCIAL STATEMENTS FOR THE YEAR ENDED

31ST MARCH 2021

STATEMENT OF CASH FLOWS

	Total funds	Total funds
	2021	2020
	£	£
Cash flows from operating activities:		
Net cash provided by/(used in) operating activities	<u>317,093</u>	<u>(59,556)</u>
Cash flows from investing activities:		
Interest received	<u>3,119</u>	<u>3,669</u>
Net cash provided by investing activities	<u>3,119</u>	<u>3,669</u>
Change in cash and cash equivalents in the year	320,212	(55,887)
Cash and cash equivalents at the beginning of the year	<u>969,790</u>	<u>1,025,677</u>
Cash and cash equivalents at the end of the year	<u>£1,290,002</u>	<u>£969,790</u>
Cash and cash equivalents consists of:		
Cash at bank and on hand	<u>£1,290,002</u>	<u>£969,790</u>
Reconciliation of net income to net cash flow from operating activities:		
Net income for the year	65,931	284,482
Adjustments for:		
Depreciation charges	25,862	25,862
Interest receivable	(3,119)	(3,669)
Decrease/(increase) in debtors	198,793	(335,956)
Increase/(decrease) in creditors	29,626	(30,275)
Net cash provided by/(used in) operating activities	<u>£317,093</u>	<u>£(59,556)</u>

SHEFFIELD CITIZENS ADVICE AND LAW CENTRE

FINANCIAL STATEMENTS FOR THE YEAR ENDED

31ST MARCH 2021

PRINCIPAL ACCOUNTING POLICIES

General information and basis of preparation

Sheffield Citizens Advice and Law Centre is a company limited by guarantee registered in England and Wales. In the event of the charity being wound up, the liability in respect of the guarantee is limited to £1 per member of the charity. The address of the registered office is given in the charity information on page 5 of these financial statements.

The charity constitutes a public benefit entity as defined by FRS 102. These financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard application in the UK and Republic of Ireland issued in October 2019, the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102), the Charities Act 2011, the Companies Act 2006 and UK Generally Accepted Accounting Practice.

The financial statements are prepared on a going concern basis under the historical cost convention. The financial statements are presented in sterling which is the functional currency of the charity.

Income recognition

All income is accounted for as soon as the charity has entitlement to the income, there is certainty of receipt and the amount can be measured.

Income is only deferred when:

- The donor specifies that the grant or donation must only be used in future accounting periods; or
- The donor has imposed conditions which must be met before the charity has unconditional entitlement.

Grants receivable are written off to the income and expenditure account in the period to which they relate. Grants in respect of specific projects are credited to a restricted fund, against which relevant expenditure is charged.

Contract Income

Revenue is recognised as contract activity progresses to reflect the partial performance of our contractual obligations. The amount of revenue included reflects the proportion of each case completed.

Donated services and facilities

This is included in the Statement of Financial Activities when receivable and is valued at cost to the donor.

Expenditure recognition

Expenditure is recognised on an accruals basis as a liability is incurred. VAT which cannot fully be recovered is reported within the expense type incurred.

All costs directly relating to the objects of the charity are treated as direct charitable expenditure. Wherever possible, specific running costs are charged to individual funds. Where donors have granted sums for these costs, which include a contribution to shared running costs, the funds are charged with the permitted amount, less any specific running costs incurred.

Charitable expenditure comprises those costs met by the charity in the delivery of its activities and services for its beneficiaries. It includes both the direct costs and support costs relating to such activities. Governance costs include those costs incurred in meeting the constitutional and statutory requirements of the charity and include its audit fees and costs linked to the strategic management of the charity.

SHEFFIELD CITIZENS ADVICE AND LAW CENTRE

FINANCIAL STATEMENTS FOR THE YEAR ENDED

31ST MARCH 2021

PRINCIPAL ACCOUNTING POLICIES

Irrecoverable value added tax

Irrecoverable value added tax relating to fixed assets is capitalised as part of the asset cost. Amounts that relate to resources expended are written off to the Statement of Financial Activities in the period in which they arise.

Pension contributions

The charity makes defined contributions into a Scottish Widows pension scheme. Contributions are charged to expenditure as they become payable.

Termination Benefits

Termination benefits are payable when employment is terminated before the normal retirement date, or whenever an employee accepts voluntary redundancy in exchange for these benefits. The charity recognises termination benefits when it is demonstrably committed to either (i) terminating the employment of current employees according to a detailed formal plan without possibility of withdrawal or (ii) providing termination benefits as a result of an offer made to encourage voluntary redundancy.

Accrued Holiday Pay

Provision is made at the balance sheet date for holidays accrued but not taken, at the salary of the relevant employee at that date. The expected cost of compensated short-term absence (i.e holidays) is charged to the SOFA on an accruals basis.

Taxation

The charity is a registered charity and as such is not liable to corporation tax on its income to the extent that its income is used for charitable purposes.

Fixed assets

Depreciation is calculated so as to write off the cost of fixed assets over their estimated useful lives unless the nature of the grant from which they were purchased requires a shorter period. Individual items costing less than £2,000 are excluded. The depreciation rates used are as follows:

Leasehold property	over the remaining term of the lease
Computer equipment	33.3% per annum of cost
Other equipment, fixtures and fittings	33.3% per annum of cost

Debtors

Trade and other debtors are recognised at the settlement amount due after any discount offered.

Creditors

Creditors are recognised when the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors are normally recognised at their settlement amount after allowing for any trade discounts due.

SHEFFIELD CITIZENS ADVICE AND LAW CENTRE
FINANCIAL STATEMENTS FOR THE YEAR ENDED
31ST MARCH 2021
PRINCIPAL ACCOUNTING POLICIES

Leasing commitments

Rentals paid under operating leases are charged to the statement of financial activities as the rentals accrue.

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity, unless they have been designated for other purposes.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by the donors or which have been raised by the charity for particular purposes. The aim and use of each restricted fund is set out in the notes to the financial statements.

Going concern

The financial statements have been prepared on a going concern basis as the trustees believe that no material uncertainties exist. The trustees have considered the level of funds held and the expected level of income and expenditure for 12 months from authorising these financial statements. The budgeted income and expenditure is sufficient with the level of reserves for the charity to be able to continue as a going concern.

SHEFFIELD CITIZENS ADVICE AND LAW CENTRE

FINANCIAL STATEMENTS FOR THE YEAR ENDED

31ST MARCH 2021

NOTES TO THE FINANCIAL STATEMENTS

	Unrestricted funds	Restricted funds	Total funds 2021	Total funds 2020
	£	£	£	£
1 Charitable activities				
Sheffield City Council:				
Core Service Grant	-	883,895	883,895	841,536
Sheffield Advocacy Hub	1,038,551	-	1,038,551	1,016,178
Registered Housing Providers - Advice Service	39,900	-	39,900	39,900
Building Successful Families Service	-	33,000	33,000	33,000
Opportunity Sheffield	33,923	-	33,923	59,583
EU Settlement Scheme	-	26,645	26,645	-
Sheffield Working	-	-	-	20,000
 Citizens Advice:				
Money Advice Service funded debt service	-	664,603	664,603	624,026
Help to claim	-	607,440	607,440	624,283
Consumer Service	-	344,166	344,166	418,136
Pension Wise	-	206,362	206,362	273,509
BEIS Remote Working	-	46,360	46,360	-
Energy Best Deal	-	-	-	4,836
 Big Lottery:				
Deaf Empowerment and Fairness (DEaF)	-	102,490	102,490	99,147
Advice and Foodbanks	-	55,518	55,518	100,035
Covid 19 Emergency Fund	-	79,544	79,544	-
 NHS Sheffield Clinical Commissioning Group:				
Generic Advocacy Service	123,140	-	123,140	120,137
Mental Health Advice Service	-	80,052	80,052	78,100
 Other:				
Legal Services	28,417	-	28,417	146,714
Weston Park Cancer Information Centre	78,574	-	78,574	78,188
Asylum, Migration and Integration Fund	-	68,582	68,582	55,946
The Access to Justice Foundation:				
Community Justice Fund	-	50,000	50,000	-
Community Justice Fund-Funder Plus	2,500	1,700	4,200	-
Law Centre's Network - EUSS	-	18,090	18,090	31,693
South Yorkshire Housing Association	20,956	-	20,956	25,000
SOAR Community - Age Better	-	24,102	24,102	24,552
Primary and Community Mental Health Transformation Programme	-	19,262	19,262	-
Great Places Housing Group	-	4,965	4,965	18,598
Sheffield Children's Hospital, Becton Advocacy	-	4,750	4,750	10,738
Totley Outreach	-	1,000	1,000	8,250
Stewarts Law	11,779	-	11,779	19,631
St Luke's Hospice Advice Service	-	-	-	19,803
 Small Funds	64,599	13,378	77,977	89,305
	<u>£1,442,339</u>	<u>£3,335,904</u>	<u>£4,778,243</u>	<u>£4,880,824</u>

SHEFFIELD CITIZENS ADVICE AND LAW CENTRE
FINANCIAL STATEMENTS FOR THE YEAR ENDED
31ST MARCH 2021
NOTES TO THE FINANCIAL STATEMENTS

2 Donated services and facilities

The Sheffield Health & Social Care NHS Foundation Trust provides the charity with office space and other administration support costs. A total of £1,522 (2020 - £4,500) has been recognised as income and expenditure to reflect the administration support costs. No value has been recognised towards the provision of office space.

	Unrestricted funds	Restricted funds	Total funds	Total funds
			2021	2020
	£	£	£	£
3 Costs of charitable activities by fund type				
Advice and information services	1,480,135	3,302,913	4,783,048	4,664,535
Governance costs:				
Audit and accountancy fees	3,888	-	3,888	2,671
Other	2,748	-	2,748	2,328
	<u>£1,486,771</u>	<u>£3,302,913</u>	<u>£4,789,684</u>	<u>£4,669,534</u>

4 Classification of resources expended

Wages and salaries			3,947,300	3,785,859
Other staff and volunteer costs			49,863	134,165
Office costs			163,064	167,021
Premises costs			164,113	199,271
Equipment and IT support			224,029	154,116
Professional fees and consultants			54,295	30,125
Partner payments			149,904	161,250
Disbursements			249	794
Audit and accountancy			3,888	2,671
Other costs			7,117	8,400
Depreciation			25,862	25,862
			<u>£4,789,684</u>	<u>£4,669,534</u>

5 Net movement in funds

This is stated after charging:-

Depreciation			25,862	25,862
Auditor's remuneration	- audit		2,785	2,309
	- accountancy		1,103	362
			<u>29,750</u>	<u>28,533</u>

SHEFFIELD CITIZENS ADVICE AND LAW CENTRE
FINANCIAL STATEMENTS FOR THE YEAR ENDED

31ST MARCH 2021

NOTES TO THE FINANCIAL STATEMENTS

	Total funds	Total funds
	2021	2020
	£	£
6 Analysis of staff costs, trustee remuneration and expenses, and the cost of key management personnel		
Salaries	3,463,549	3,356,148
Employer's national insurance	268,679	262,355
Pension costs	172,365	167,356
Working from home allowance	42,707	-
	<u>£3,947,300</u>	<u>£3,785,859</u>

The number of employees who received total employee benefits (excluding employer pension costs) of more than £60,000 is as follows:

	2021	2020
£60,001-£70,000	1	1
	<u>1</u>	<u>1</u>

The trustees were not paid or received any other benefits from employment with the charity in either year. No expenses were reimbursed to trustees during either year.

The key management personnel of the charity comprise the trustees, the Chief Executive, Head of Resources and Organisational Development and Head of Advice. The total employee benefits of the key management personnel were £157,799 (2020: £156,835).

7 Staff numbers

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

	2021 No	2020 No
Managers and advice supervisors	25	26
Advisers and advocates	124	122
Administration and support	22	21
	<u>171</u>	<u>169</u>

Calculated on the basis of full-time equivalents, the total was 141 (2020 - 142).

8 Related party transactions

The aggregate total of donations received without conditions from trustees in the year was £180 (2020 - £240).

The partner of Susan Hird, trustee, Iain Moodie, was an employee of the charity. His remuneration for the period of his employment comprised gross pay of £652 and employer pension contributions of £26.

SHEFFIELD CITIZENS ADVICE AND LAW CENTRE
FINANCIAL STATEMENTS FOR THE YEAR ENDED
31ST MARCH 2021
NOTES TO THE FINANCIAL STATEMENTS

9	Tangible assets	Leasehold property	Equipment, fixtures and fittings	Total
		£	£	£
	Cost or valuation			
	As at 1st April 2020 and at 31st March 2021	<u>421,959</u>	<u>312,456</u>	<u>734,415</u>
	Depreciation			
	As at 1st April 2020	72,372	300,393	372,765
	Charge for the year	<u>20,526</u>	<u>5,336</u>	<u>25,862</u>
	As at 31st March 2021	<u>92,898</u>	<u>305,729</u>	<u>398,627</u>
	Net book value			
	As at 31st March 2021	<u>£329,061</u>	<u>£6,727</u>	<u>£335,788</u>
			2021	2020
			£	£
10	Debtors			
	Trade debtors		225,052	427,703
	Work in progress		15,756	12,069
	Grants receivable		53,816	54,513
	Other debtors and prepayments		<u>57,761</u>	<u>56,893</u>
			<u>£352,385</u>	<u>£551,178</u>
11	Creditors - amounts falling due within one year			
	Trade creditors		101,179	152,890
	Taxation and social security		114,478	135,700
	Accruals		113,872	67,003
	Deferred income (note 12)		30,425	13,161
	Outstanding pension contributions		18,703	18,538
	Other creditors		52,725	14,554
	Funds held on behalf of others		730	640
			<u>£432,112</u>	<u>£402,486</u>

SHEFFIELD CITIZENS ADVICE AND LAW CENTRE
FINANCIAL STATEMENTS FOR THE YEAR ENDED

31ST MARCH 2021

NOTES TO THE FINANCIAL STATEMENTS

	2021	2020
	£	£
12 Deferred income		
Balance at 1st April 2020	13,161	37,110
Amount released to Incoming resources from charitable activities	(13,161)	(37,110)
Amount deferred in the year	<u>30,425</u>	<u>13,161</u>
Balance at 31st March 2021	<u>£30,425</u>	<u>£13,161</u>

Deferred income comprises grants which the donors have specified must be used in future accounting periods or contract income received in advance.

- 13 Operating leases
The charity had operating leases at the year end with total future minimum lease payments as follows:

	2021	2020
	£	£
Land and buildings		
Amount falling due:		
Within 1 year	73,965	44,242
Within 2 to 5 years	130,748	130,761
After more than 5 years	<u>21,280</u>	<u>51,870</u>
Plant and equipment		
Amount falling due:		
Within 1 year	6,147	8,592
Within 2 to 5 years	<u>24,077</u>	<u>-</u>

- 14 Total funds
Fund balances at 31st March 2021 are represented by:-

	Unrestricted funds	Restricted funds	Total funds
	£	£	£
Fixed assets	324,863	10,925	335,788
Net current assets	<u>1,133,026</u>	<u>77,249</u>	<u>1,210,275</u>
Net assets	<u>£1,457,889</u>	<u>£88,174</u>	<u>£1,546,063</u>
Prior year comparison			
Fund balances at 31st March 2020 were represented by:-			
Fixed assets	348,896	12,754	361,650
Net current assets	<u>1,055,792</u>	<u>62,690</u>	<u>1,118,482</u>
Net assets	<u>£1,404,688</u>	<u>£75,444</u>	<u>£1,480,132</u>

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15 Income funds

	Balance at 1st Apr 2020	Movement in resources		Transfers between funds	Balance at 31st Mar 2021
	£	Incoming £	Outgoing £	£	£
Restricted funds					
Sheffield City Council:					
Core Service Grant	-	883,895	(857,895)	-	26,000
Building Successful Families	-	33,000	(33,000)	-	-
EU Settlement Scheme	-	26,645	(26,645)	-	-
Citizens Advice:					
Money Advice Service	-	664,603	(642,820)	(21,783)	-
Consumer Service	-	344,166	(344,166)	-	-
Pension Wise	-	206,362	(201,572)	(4,790)	-
Help to Claim	-	607,440	(607,440)	-	-
Remote Working	-	46,360	(46,360)	-	-
Core Cities Grant	5,525	-	-	-	5,525
Big Lottery:					
Advice and Foodbanks	-	55,518	(55,518)	-	-
Deaf Empowerment and Fairness	10,231	102,490	(112,721)	-	-
Covid 19 Emergency Fund	-	79,544	(79,544)	-	-
NHS Sheffield Clinical Commissioning Group:					
Mental Health Advice Service	-	80,052	(80,052)	-	-
Other:					
Asylum, Migration and Integration Fund	-	68,582	(68,582)	-	-
The Access to Justice Foundation	-	51,700	(51,700)	-	-
Law Centre's Network - EUSS	-	18,090	(18,090)	-	-
SOAR Community - Age Better	-	24,102	(24,102)	-	-
Primary and Community Mental Health Transformation Programme	-	19,262	(19,262)	-	-
Other smaller funders	6,000	25,615	(31,615)	-	-
Redundancy fund	40,934	-	-	4,790	45,724
Fixed asset fund	12,754	-	(1,829)	-	10,925
Total restricted funds	75,444	3,337,426	(3,302,913)	(21,783)	88,174
Unrestricted funds					
General funds	1,404,688	1,518,189	(1,486,771)	21,783	1,457,889
Total funds	£1,480,132	£4,855,615	£(4,789,684)	£-	£1,546,063

SHEFFIELD CITIZENS ADVICE AND LAW CENTRE

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15 Income funds (continued)

Purpose of restricted funds

Sheffield City Council:

Core Service Grant - To contribute to the funding of a city wide advice service for Sheffield including advice provided from a range of locations, in community languages where required and via different channels and pathways.

Building Successful Families Service - A grant to fund the development of bespoke pathways and referral routes for accessing advice services by families supported by Building Successful Families Partnership.

EU Settlement Scheme - a grant to fund the provision of advice to EU citizens applying to the scheme, funded by the Home Office and in partnership with Sheffield City Council and Darnall Wellbeing.

Citizens Advice:

Money Advice Service funded debt service - To fund the provision of a specialist debt service across the city.

National Consumer Service - A grant via a sub-contract from Citizens Advice Manchester to provide part of the national consumer telephone service.

Pension Wise – A face to face guidance service for people aged 50 or over with a defined contribution pension, delivered to people across South Yorkshire.

Help to Claim - A grant to help people claim Universal Credit.

BEIS Remote Working grant - a one-off grant from Citizens Advice, funded by the Department of Business, Energy & Industrial Strategy, to contribute to the additional costs of remote working by our staff during the first year of the pandemic.

Core Cities Funding - A fund to support activities of the Local Citizens Advice Core Cities group.

Big Lottery:

Advice and Foodbanks - A four year service providing advice to users of Sheffield's foodbanks.

Deaf Empowerment and Fairness Project – A project funded by National Lottery Community Fund to provide specialist advice and support to Deaf people including increasing their digital skills.

Covid 19 Emergency Fund - a one-off grant provided by the Big Lottery to fund additional provision of advice during the first six months of the pandemic

NHS Sheffield Clinical Commissioning Group:

Mental Health Advice Service - A grant to fund advice for inpatients and people with complex mental health needs within the community.

Other:

Asylum, Migration and Integration Fund - This project is a European funded initiative that will offer holistic support to empower and enable refugees to meet their potential and integrate into the local community.

Law Centre's Network - EUSS - A project run in partnership with the Law Centre Network to give advice to EU residents looking to settle in the UK after the UK leaves the European Union.

SOAR Community - Age Better - A project to provide welfare benefits and debt advice to the participants of this project (people over 50)

Primary and Community Mental Health Transformation Programme - a grant provided by NHS Sheffield Clinical Commissioning Group to provide advice to adults with serious mental illness in four areas of the city as part of the government's NHS Trailblazer programme, in partnership with Sheffield Health and Social Care Trust, Primary Care Sheffield and other voluntary sector organisations.

Great Places Housing Group - A grant to provide targeted advice to tenants of Great Places Housing Group.

Other small funders - A range of funding to support core advice service provision including training support to volunteers, bespoke pathways and outreach services and support to clients.

Redundancy fund - Part of the funding from Citizens Advice is for redundancy pay accrued for each year of service in the respective projects. The funds have been retained in a separate restricted fund to cover any possible redundancy costs in the future.

Fixed asset fund - Is the net book value of fixed assets purchased using restricted monies.

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NOTES TO THE FINANCIAL STATEMENTS

15 Income funds (continued)

Transfer between funds

Where fixed assets are purchased using restricted funds, the relevant cost in the year of addition is transferred out of the relevant restricted fund and into the restricted fixed asset fund.

The transfer of £21,783 to unrestricted funds comes from the Citizens Advice: Money Advice Service restricted fund and relates to a surplus on this fund transferred in line with the agreement. The transfer from Pension Wise to the Redundancy fund relates to allowable provision by the funder for future redundancy costs.

Prior year comparison

	Balance at 1st Apr 2019	Movement in resources		Transfers between funds	Balance at 31st Mar 2020
	£	£	£	£	£
Restricted funds					
Sheffield City Council:					
Core Service Grant	-	841,536	(841,536)	-	-
Building Successful Families	-	33,000	(33,000)	-	-
Citizens Advice:					
Money Advice Service	-	624,026	(624,026)	-	-
Consumer Service	-	418,136	(418,136)	-	-
Pension Wise	4,334	273,509	(247,296)	(30,547)	-
Help to Claim	-	624,283	(609,562)	(14,721)	-
Energy Best Deal	-	4,836	(4,836)	-	-
Broadband grant	-	750	(750)	-	-
Core Cities Grant	5,525	-	-	-	5,525
Big Lottery:					
Advice and Foodbanks	-	100,035	(100,035)	-	-
Deaf Empowerment and Fairness	11,444	99,147	(100,360)	-	10,231
NHS Sheffield Clinical Commissioning Group:					
Mental Health Advice Service	-	78,100	(78,100)	-	-
Other:					
Asylum, Migration and Integration Fund	-	55,946	(55,946)	-	-
Law Centre's Network - EUSS	-	31,693	(31,693)	-	-
SOAR Community - Age Better	-	24,552	(24,552)	-	-
Great Places Housing Group	-	15,623	(15,623)	-	-
Other smaller funders	6,000	58,157	(58,157)	-	6,000
Redundancy fund	-	-	-	40,934	40,934
Fixed asset fund	14,583	-	(1,829)	-	12,754
Total restricted funds	<u>41,886</u>	<u>3,283,329</u>	<u>(3,245,437)</u>	<u>(4,334)</u>	<u>75,444</u>
Unrestricted funds					
General funds	<u>1,153,764</u>	<u>1,670,687</u>	<u>(1,424,097)</u>	<u>4,334</u>	<u>1,404,688</u>
Total funds	<u>£1,195,650</u>	<u>£4,954,016</u>	<u>£(4,669,534)</u>	<u>£-</u>	<u>£1,480,132</u>

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16 Prior year comparatives

A detailed breakdown of the 2020 statement of financial activities between unrestricted and restricted funds is as follows:

	Unrestricted funds	Restricted funds	Total funds 2020
	£	£	£
Income from:			
Charitable activities	1,601,995	3,278,829	4,880,824
Donations and voluntary income	24,954	-	24,954
Donated services and facilities	-	4,500	4,500
Investment income - bank interest	3,669	-	3,669
Other income	40,069	-	40,069
	<u>1,670,687</u>	<u>3,283,329</u>	<u>4,954,016</u>
Expenditure on:			
Charitable activities	1,424,097	3,245,437	4,669,534
	<u>1,424,097</u>	<u>3,245,437</u>	<u>4,669,534</u>
Net income for the year	246,590	37,892	284,482
Transfers between funds	4,334	(4,334)	-
	<u>250,924</u>	<u>33,558</u>	<u>284,482</u>
Net movement in funds	<u>£250,924</u>	<u>£33,558</u>	<u>£284,482</u>