

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

Company Limited by Guarantee

Financial Statements

Year ended 31 March 2023

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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.
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- 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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“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.

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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.

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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:

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- 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

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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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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%	62.8%	1.8%

*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.

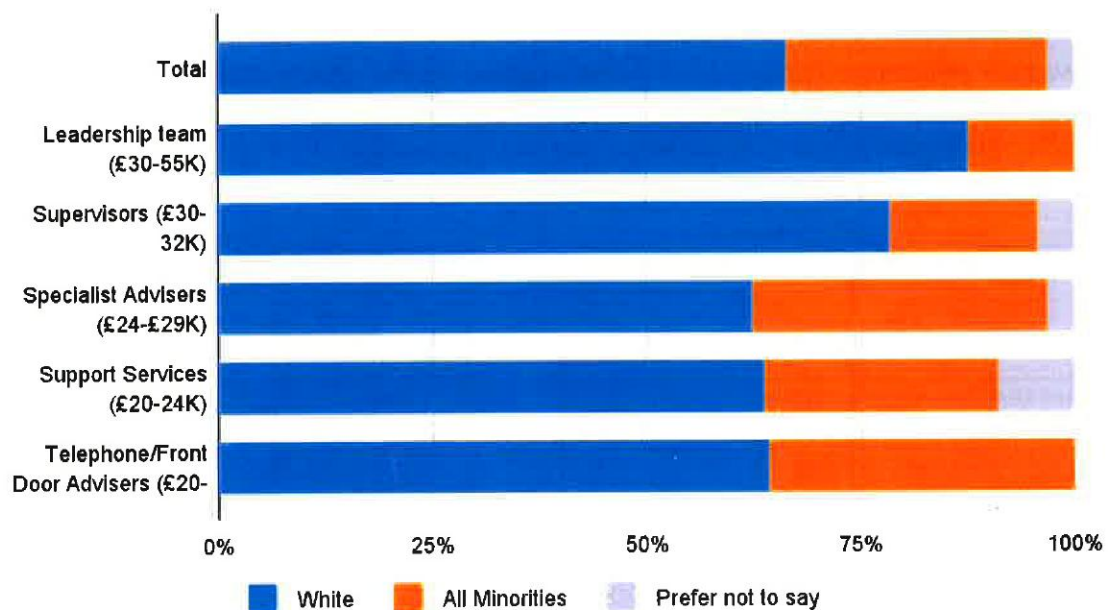
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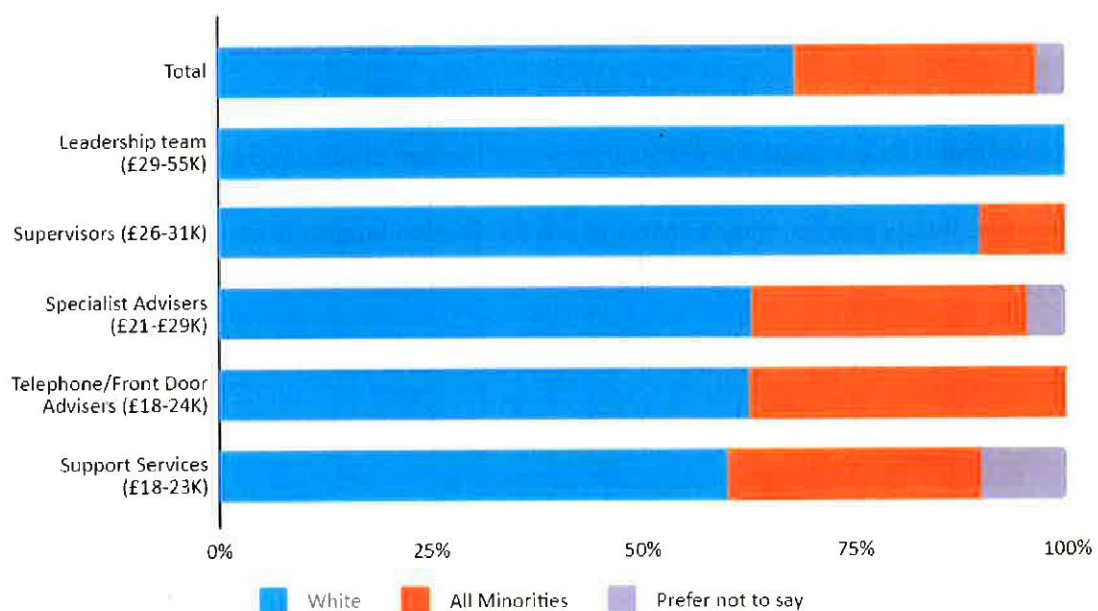
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Ethnicity by Job Grouping 2023 (%)



Ethnicity by Job Grouping 2022 (%)



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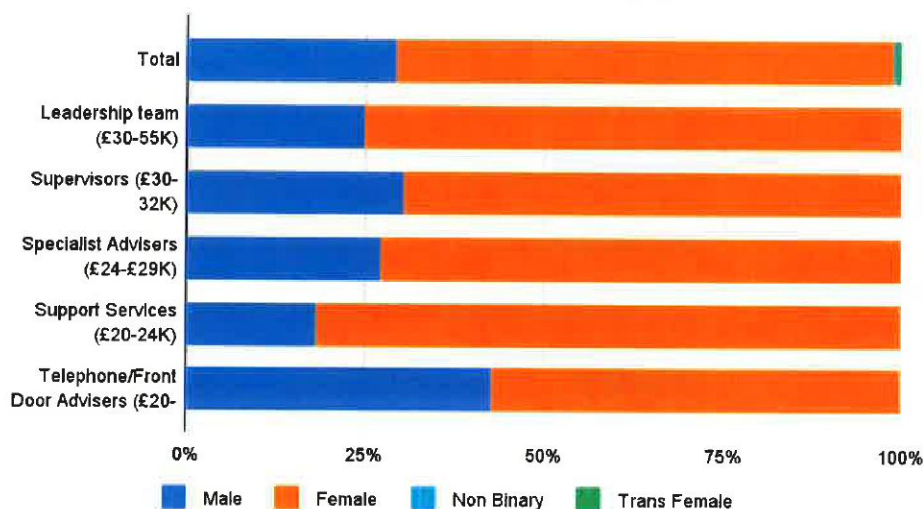
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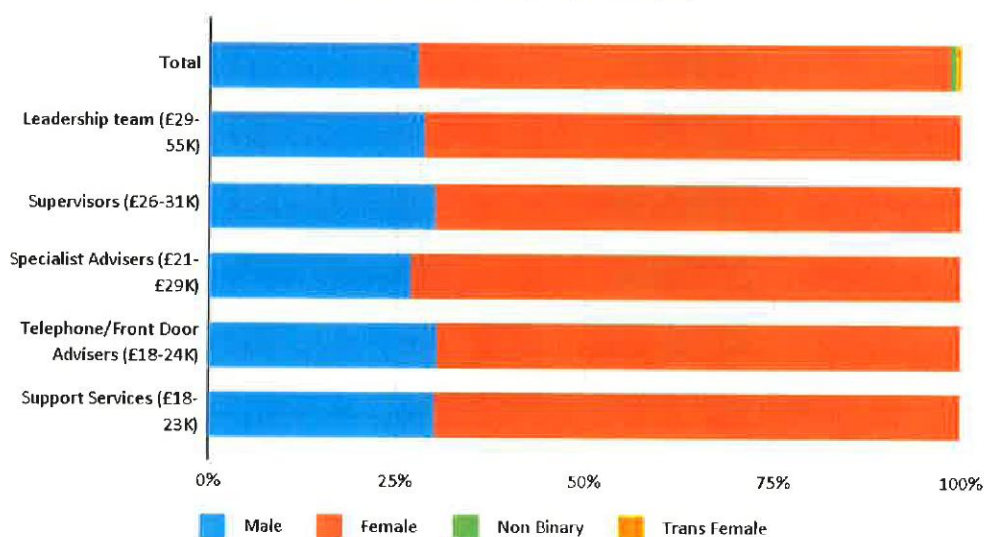
Year ended 31 March 2023

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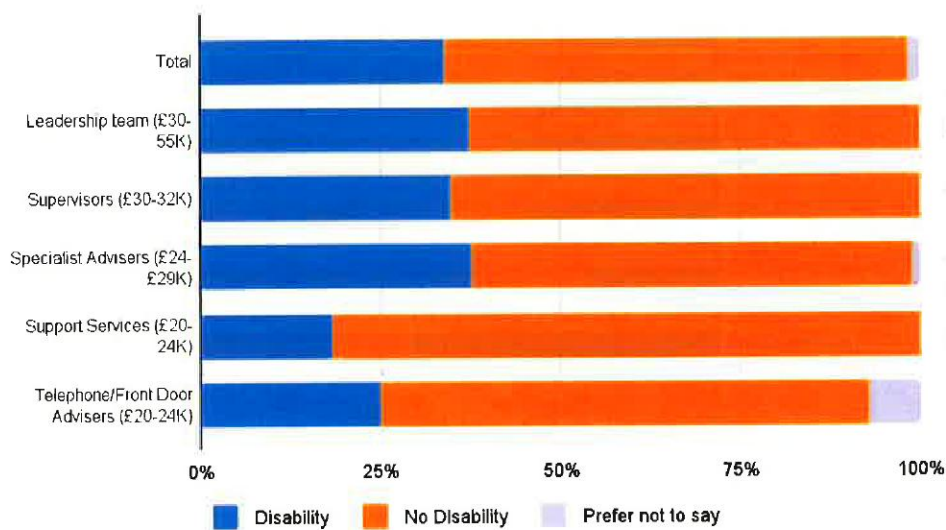
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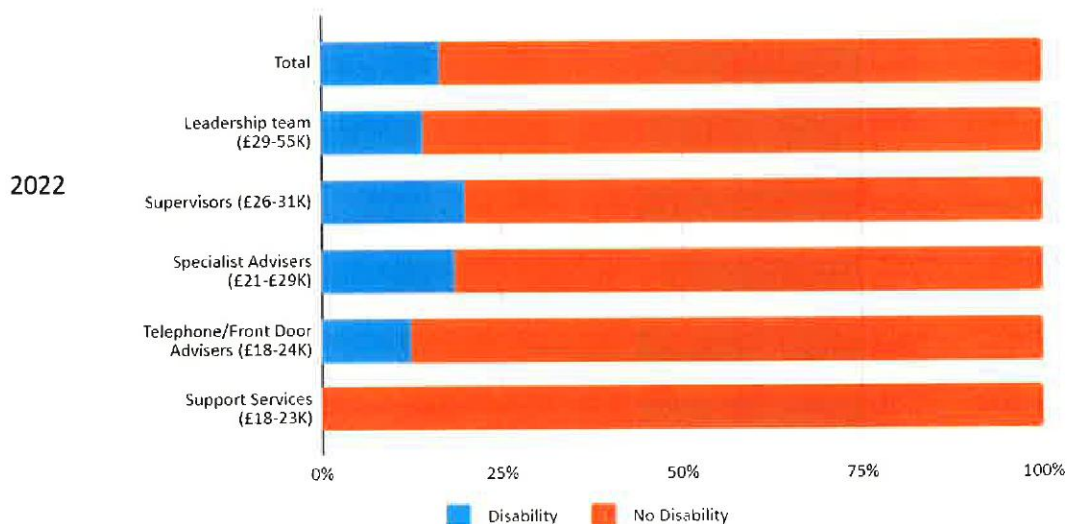
There are changes in representation of gender in support services and telephone/front door advisers, with significantly more males represented in the latter. This could be a result of recruitment of males, or progression of females.

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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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
					redacted to preserve anonymity	redacted to preserve anonymity					
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 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.

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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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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.

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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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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.

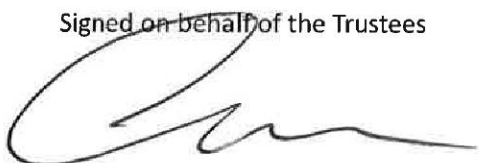
In so far as the trustees are aware:

- 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	<u>1,609,725</u>	<u>2,811,374</u>	<u>4,421,099</u>	<u>4,573,853</u>
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	385,983	384,913
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	1,716	1,716	1,955	1,955

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	6,705	—	6,705
	6,705	—	6,705

	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	13,974	1,650	15,624
	308,683	1,650	310,333

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)

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>153</u>	<u>170</u>

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>3,768,615</u>	<u>3,875,681</u>

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
	684,130	514,642

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
	385,983	384,913

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	61,525	150,965

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

Burngreave Foodbank	-	-	-	-	-
	01/04/2021	Income	Expenditure	Transfers	31/03/2022
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	1,606,770	129,013	1,735,783
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	1,504,480	105,159	1,609,639
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	1,460,786	(23,150)	1,437,636

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	93,835	134,970
	<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).

