

**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

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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.

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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

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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.**
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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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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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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

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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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## **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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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.

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#### Pay Gap Data<sup>1</sup> 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%	4%	1%

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.

<sup>1</sup> 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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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).

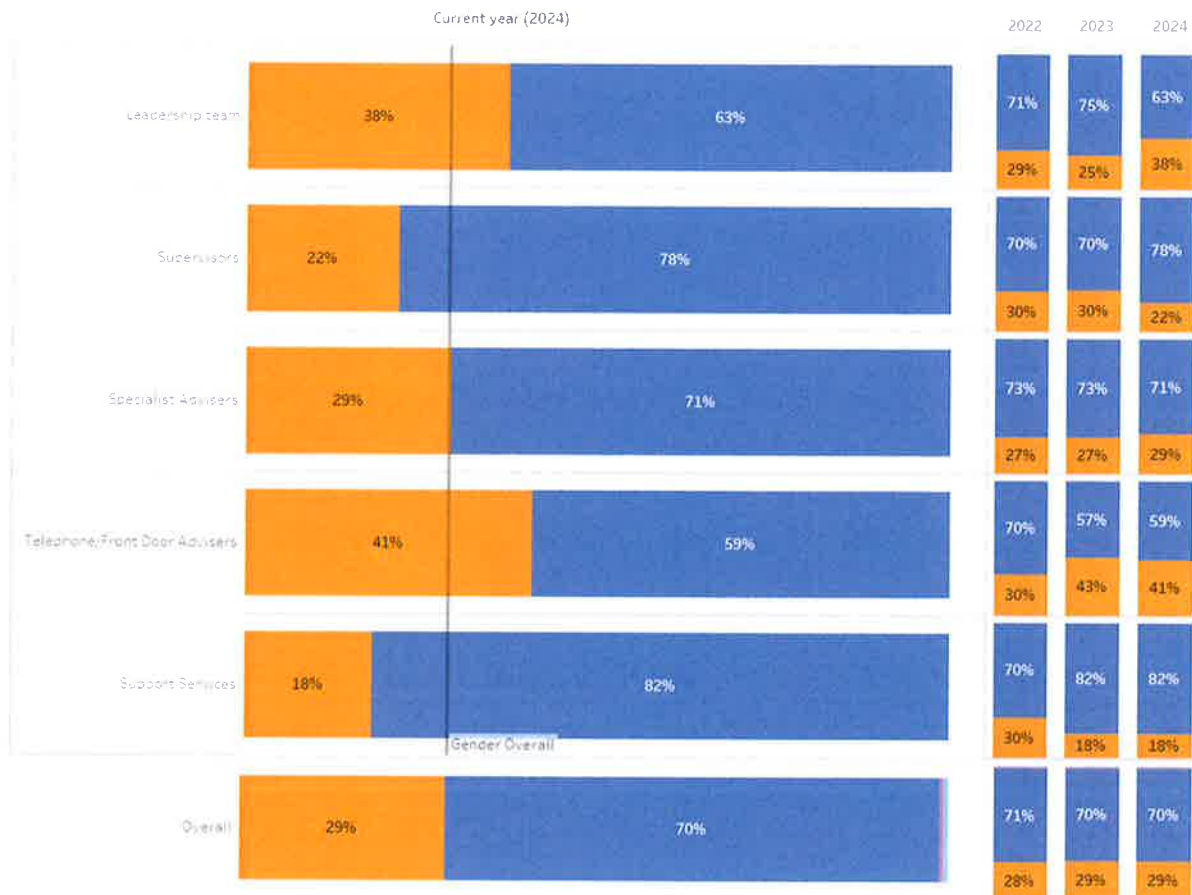
# Sheffield Citizens Advice and Law Centre

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Gender by job grouping (male, female, non-binary, trans female)

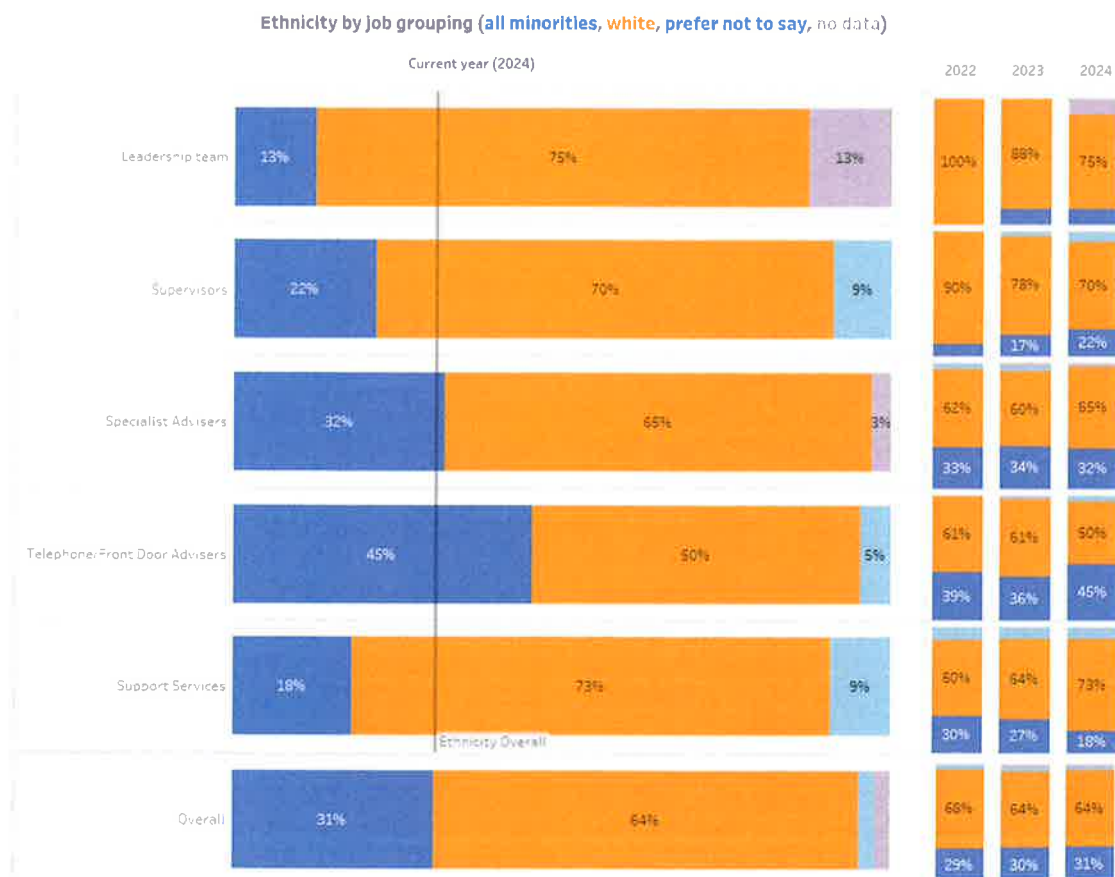


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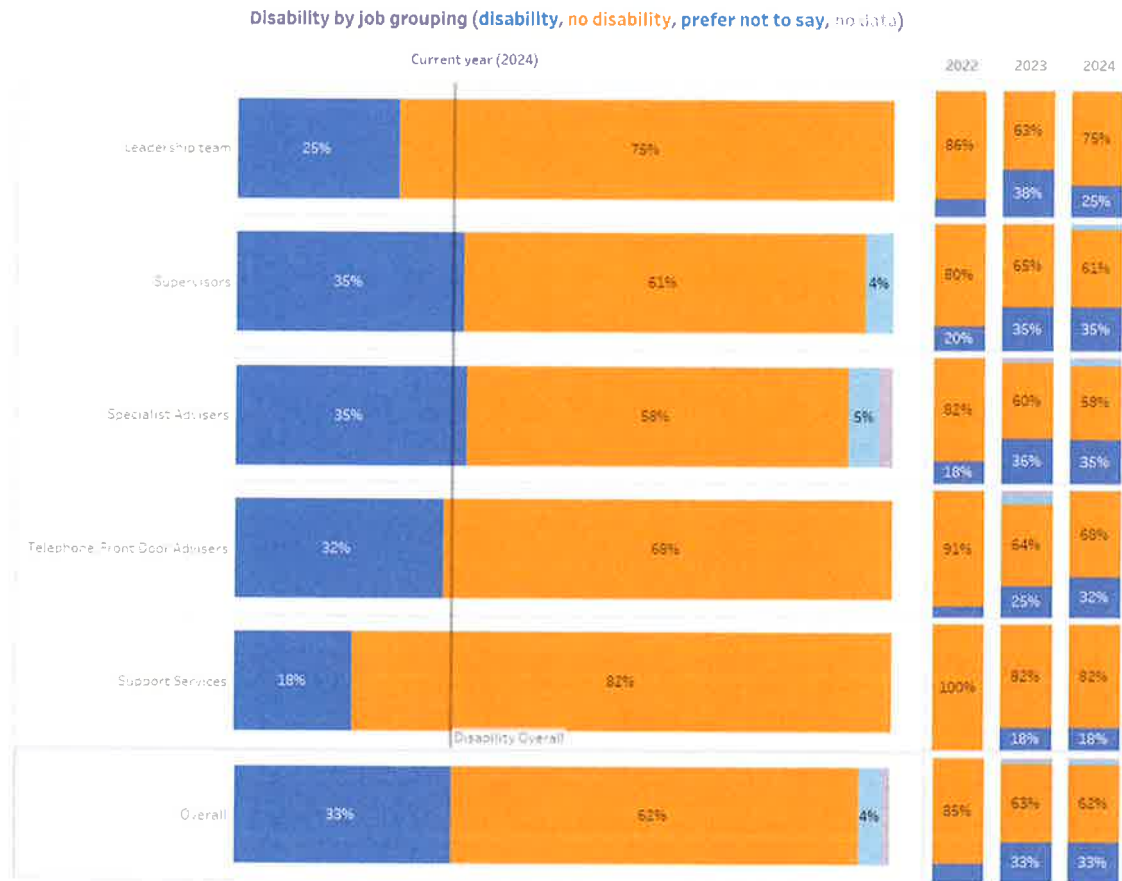


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#### 2. Pay Gap by discrete salary bands

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%

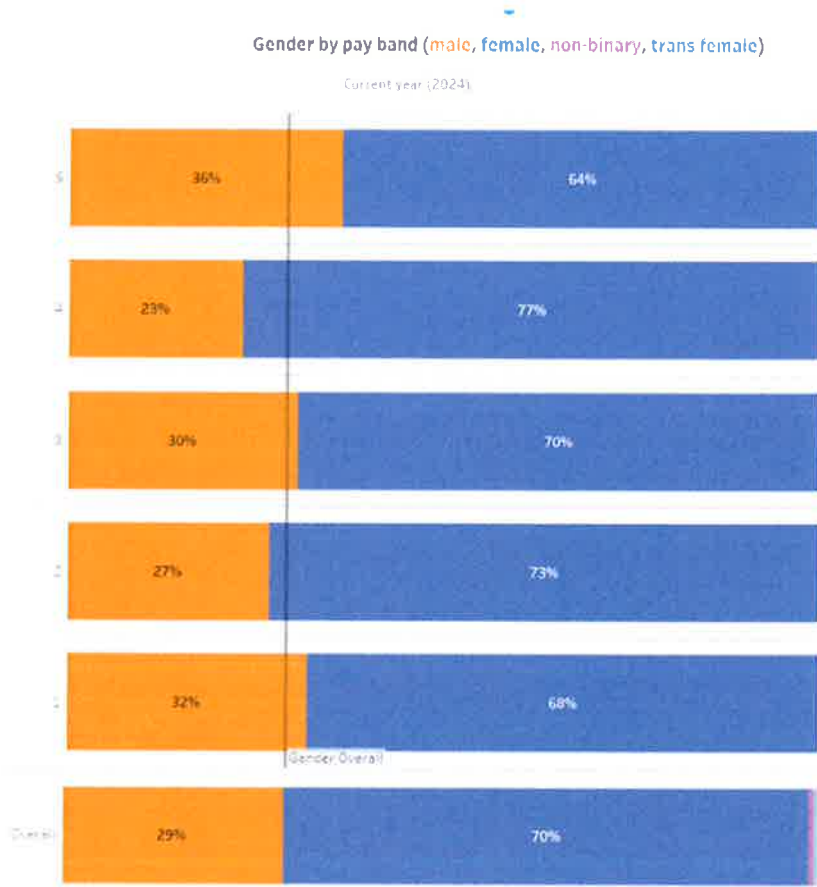
If bands were equal on the basis of pay, most staff would fall into bands 3 and 4. This would not adequately highlight any gaps, and would potentially identify individuals in other bands. Therefore amounts have been selected which distribute the number of staff more equally. This means that they are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

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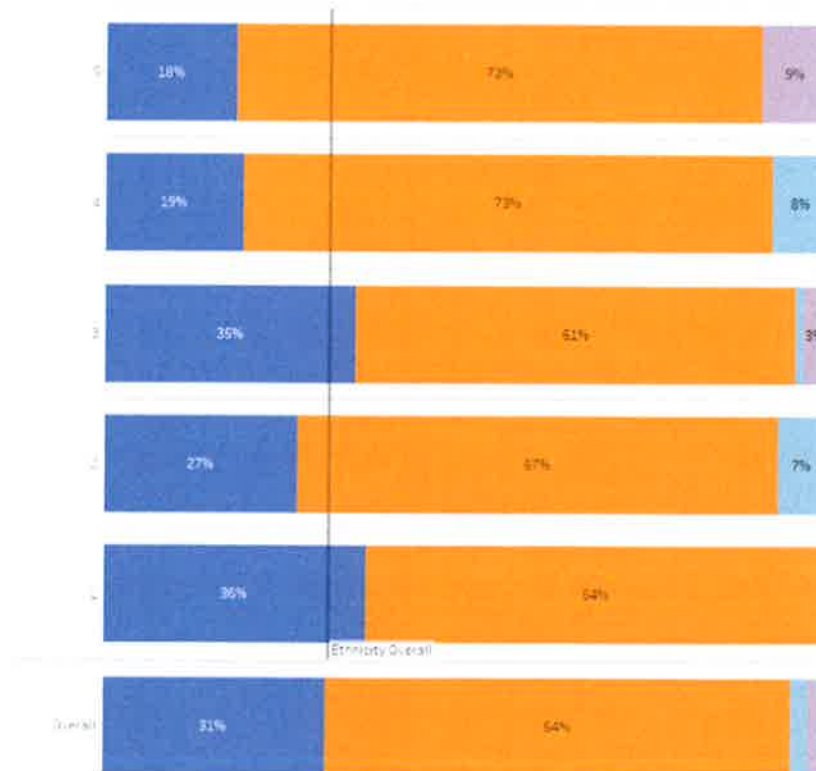
### Trustees Annual Report to the Members of Sheffield Citizens Advice and Law Centre

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

Current year (2024)



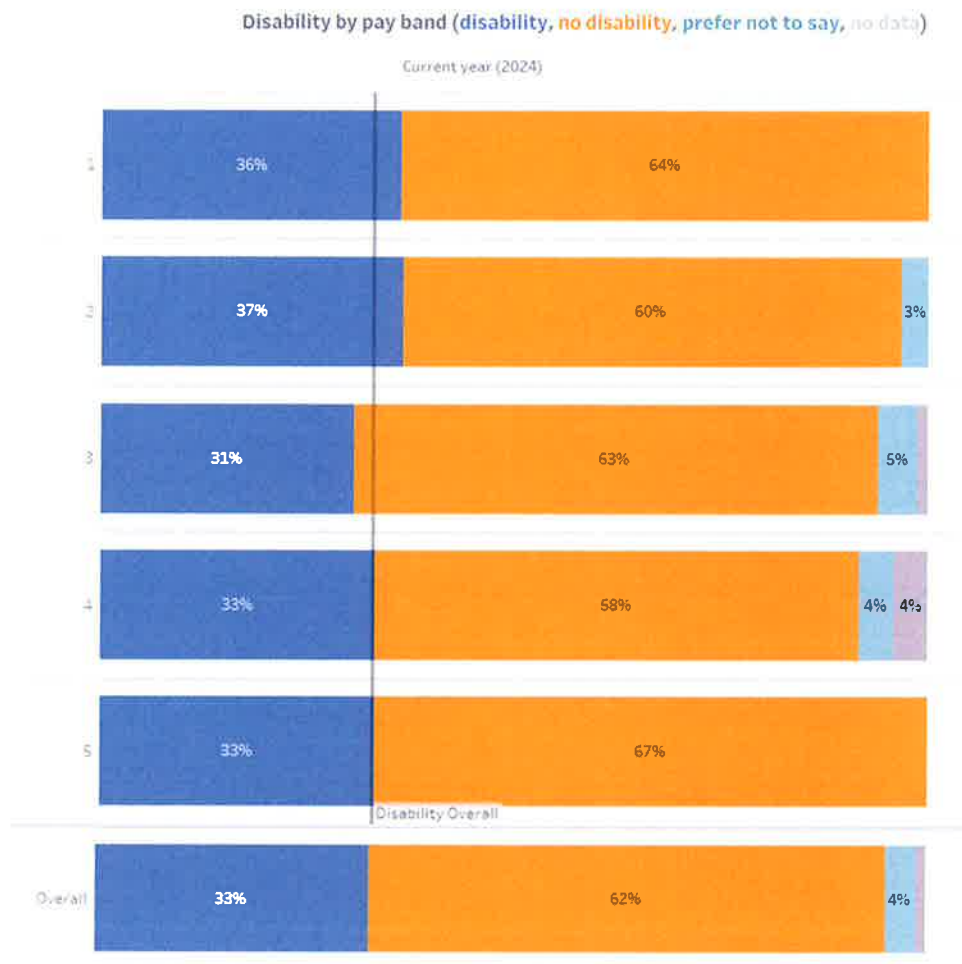
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#### Pay Gap - Our conclusions

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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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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#### 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

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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

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#### 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

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# **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**

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#### **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**

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#### **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**

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#### **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.

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# 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

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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.
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# 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

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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)

2<sup>nd</sup> 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

## Company Limited by Guarantee

### 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 £
<b>Income and endowments</b>					
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
<b>Total income</b>		<u>1,865,225</u>	<u>4,225,381</u>	<u>6,090,606</u>	<u>4,527,503</u>
<b>Expenditure</b>					
Expenditure on charitable activities	8,9	1,916,339	3,387,788	5,304,127	4,421,099
<b>Total expenditure</b>		<u>1,929,027</u>	<u>3,387,788</u>	<u>5,304,127</u>	<u>4,421,099</u>
<b>Net income and net movement in funds</b>		<u>(51,114)</u>	<u>837,593</u>	<u>786,479</u>	<u>106,404</u>
<b>Reconciliation of funds</b>					
Total funds brought forward		1,732,069	136,280	1,868,349	1,761,945
<b>Total funds carried forward</b>		<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

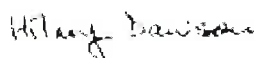
31 March 2024

	Note	2024 £	2023 £
<b>Fixed assets</b>			
Tangible fixed assets	13	57,143	132,566
<b>Current assets</b>			
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>
<b>Creditors: amounts falling due within one year</b>	16	251,808	385,983
<b>Net current assets</b>		<u>2,597,685</u>	<u>1,735,783</u>
<b>Total assets less current liabilities</b>		<u>2,654,828</u>	<u>1,868,349</u>
<b>Net assets</b>		<u>2,654,828</u>	<u>1,868,349</u>
<b>Funds of the charity</b>			
Restricted funds		973,873	136,280
Unrestricted funds		1,680,955	1,732,069
<b>Total charity funds</b>	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 2<sup>nd</sup> 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 £
<b>Cash flows from operating activities</b>		
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)
<b>Cash flows from investing activities</b>		
Proceeds from sale of tangible assets	60,000	—
Net cash from investing activities	60,000	—
<b>Net increase/(decrease) in cash and cash equivalents</b>	496,935	(23,150)
<b>Cash and cash equivalents at beginning of year</b>	1,437,636	1,460,786
<b>Cash and cash equivalents at end of year</b>	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

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#### 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

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#### 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

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#### 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

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#### 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

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# Sheffield Citizens Advice and Law Centre

## Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

#### Year ended 31 March 2024

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#### **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 £
<b>Donations</b>			
Donations	5,211	–	5,211

#### Charitable Activities

	Unrestricted	Restricted	Total 2024
<b>Sheffield City Council</b>			
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
<b>Citizens Advice national funding</b>			
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
<b>NHS Sheffield and other NHS related services</b>			
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
<b>Legal Aid Agency &amp; related law centre funding</b>			
Legal Services Housing Advice	113,847	-	113,847
Access to Justice Foundation (Community Justice Fund) – Improving Lives Through Advice	-	100,000	100,000
<b>Asylum, Migration and Integration Fund</b>			
Asylum, Migration and Integration Fund	-	144,053	144,053
<b>Energy Advice</b>			
British Gas Energy Trust	-	89,926	89,926
Northern Powergrid	208,893	-	208,893
Northern Powergrid – Deaf Advice	23,997	-	23,997
<b>Community Organisations &amp; Foodbanks</b>			
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
<b>Other</b>			
Other smaller funders	9,643	18,583	28,226
<b>TOTAL</b>	<b>1,848,071</b>	<b>4,225,381</b>	<b>6,073,452</b>

# 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 £
<b>Donations</b>			
Donations	15,784	3,385	19,169

#### Charitable Activities

	Unrestricted	Restricted	Total 2023
<b>Sheffield City Council</b>			
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	-	-	-
<b>Citizens Advice national funding</b>			
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
<b>NHS Sheffield and other NHS related services</b>			
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
<b>Legal Aid Agency &amp; related law centre funding</b>			
Legal Services Housing Advice	132,512	-	132,512
Access to Justice (Community Justice Fund) Improving Lives Through Advice	-	-	-
<b>Asylum, Migration and Integration Fund</b>			
Asylum, Migration and Integration Fund	-	131,537	131,537
<b>Energy Advice</b>			
British Gas Energy Trust	-	59,656	59,656
Northern Powergrid	-	125,914	125,914
Northern Powergrid – Deaf Advice	-	-	-
<b>Community Organisations &amp; Foodbanks</b>			
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
<b>Other</b>			
Other smaller funders	46,267	1,648	47,915
<b>TOTAL</b>	<b>1,669,899</b>	<b>2,830,014</b>	<b>4,499,913</b>

#### 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 £
<b>Cost</b>			
At 1 Apr 2023	246,959	312,456	559,415
Disposals	(181,959)	(312,456)	(494,415)
<b>At 31 Mar 2024</b>	<u>65,000</u>	<u>—</u>	<u>65,000</u>
<b>Depreciation</b>			
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)
<b>At 31 Mar 2024</b>	<u>7,857</u>	<u>—</u>	<u>7,857</u>
<b>Carrying amount</b>			
<b>At 31 Mar 2024</b>	<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

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#### 14. Stocks

	2024	2023
	£	£
Work in progress	18,751	20,580

#### 15. Debtors

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

#### 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
	251,808	385,983

#### 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	7,088	61,525
At 31 March 2024	7,088	61,525

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# 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 £
<b>Sheffield City Council</b>					
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
<b>Citizens Advice national funding</b>						
	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)	-	-
<b>NHS Sheffield and other NHS related services</b>						
	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)	-	-
<b>Legal Aid Agency &amp; related law centre funding</b>						
	Access to Justice Foundation [Community Justice Fund] – Improving Lives Through Advice	-	100,000	-	-	100,000
<b>Asylum, Migration and Integration Fund</b>						
	Asylum, Migration and Integration Fund	-	144,053	(144,053)	-	-
<b>Energy Advice</b>						
	British Gas Energy Trust	-	89,926	(89,926)	-	-
<b>Community Organisations &amp; Foodbanks</b>						
	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
<b>Other</b>						
	Other smaller funders	-	18,583	(18,583)	-	-
	Redundancy Fund	45,680	-	-	-	45,680
	Fixed asset fund	7,267	-	(7,267)	-	-
<b>TOTAL</b>						
		<b>136,280</b>	<b>4,225,381</b>	<b>(3,387,788)</b>	<b>-</b>	<b>973,873</b>

#### Restricted funds

	01/04/2022 £	Income £	Expenditure £	Transfers £	31/03/2023 £
<b>Sheffield City Council</b>					
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)	-	-
Local Area Communities – first contact funding	-	-	-	-	-
Public Health Increasing Access project	-	-	-	-	-
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	-	-	-	-	-
Shared Prosperity Fund – Community Trainers	-	20,000	(1,667)	-	18,333
Shared Prosperity Fund – Debt Support Funding	-	-	-	-	-
SPRING continuation funding	-	-	-	-	-
Volunteer Coordinator	-	-	-	-	-
<b>Citizens Advice national funding</b>					
Citizens Advice Remote Service	-	-	-	-	-
Consumer Service	-	288,157	(288,157)	-	-
Core Cities Funding	5,525	-	(5,525)	-	-
Debt Modernisation	-	-	-	-	-

# 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)	-	-
<b>NHS Sheffield and other NHS related services</b>						
	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	-	-	-	-	-
<b>Legal Aid Agency &amp; related law centre funding</b>						
	Access to Justice Foundation [Community Justice Fund]	-	14,672	(14,672)	-	-
<b>Asylum, Migration and Integration Fund</b>						
	Asylum, Migration and Integration Fund	-	131,537	(131,537)	-	-
<b>Energy Advice</b>						
	British Gas Energy Trust	-	59,656	(59,656)	-	-
	Northern Powergrid	-	125,914	(125,914)	-	-
<b>Community Organisations &amp; Foodbanks</b>						
	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)	-	-
<b>Other</b>						
	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
<b>TOTAL</b>	<b>114,255</b>	<b>2,833,399</b>	<b>(2,811,374)</b>	<b>-</b>	<b>136,280</b>

<b>Sheffield City Council</b>		
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
<b>Citizens Advice national funding</b>		
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

## Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

Year ended 31 March 2024

<b>NHS Sheffield and other NHS related services</b>		
	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
<b>Legal Aid Agency &amp; related law centre funding</b>		
	Access to Justice Foundation [Community Justice Fund] – Improving Lives Through Advice	funding to ensure specialist advice services continue and ensure services are accessible
<b>Asylum, Migration and Integration Fund</b>		
	Asylum, Migration and Integration Fund	Advice service for refugees settling in Sheffield
<b>Energy Advice</b>		
	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
<b>Community Organisations &amp; Foodbanks</b>		
	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

## Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

Year ended 31 March 2024

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#### 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)
<b>Net assets</b>	<b>1,680,955</b>	<b>973,873</b>	<b>2,654,828</b>

	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)
<b>Net assets</b>	<b>1,732,069</b>	<b>136,280</b>	<b>1,868,349</b>

#### 20. Analysis of changes in net debt

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

#### 21. Related parties

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