

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

ALLEN, WEST AND FOSTER LIMITED
Chartered accountants & statutory auditor
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Sheffield
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Sheffield Citizens Advice and Law Centre

Company Limited by Guarantee

Financial Statements

Year ended 31 March 2025

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Sheffield Citizens Advice and Law Centre

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

Year ended 31 March 2025

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

The financial statements are being audited as a going concern.

Our objectives

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

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

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

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

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

Our local context

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

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

1

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

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

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

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

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

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

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

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

Our vision and values

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

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

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

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

² <https://qualityadvocacy.org.uk/>

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

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Our Values

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

Our strategic priorities

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

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

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

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

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Year ended 31 March 2025

Our achievements and performance 2024-25

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

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

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

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

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

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

- our Deaf Advice service are now providing remote BSL advice via video to clients across Yorkshire and the Humber and Cumbria
 - we are delivering a digital inclusion project with partners across South Yorkshire that supports clients to develop their skills, provides refurbished devices and delivers advice on issues where there is a key digital element (e.g. universal credit journals, e-visas)
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Our main advocacy service (provided through the Advocacy Hub) transitioned to a new contract in 2024 following a successful tender process. In the ensuing months we have supported our new partner; Sheffield African Caribbean Mental Health Association (SACMHA) to get up to speed, developed a new brand, launched a new website, introduced parenting advocacy and deaf advocacy and made significant progress in developing more peer and self-advocacy. 2195 clients were referred to the advocacy hub (consisting of ourselves and our partners Cloverleaf, Disability Sheffield and SACMHA) during the year and over 30,000 hours of support were provided. We also delivered over 400 hours of specialist mental health advocacy to young people, over 200 hours advocacy to inpatients at the Riverdale eating disorders unit and supported around 150 clients with generic (non-statutory) mental health advocacy.

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

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

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Year ended 31 March 2025

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

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

Our commitment to equity, diversity and inclusion

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

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

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

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Year ended 31 March 2025

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

The key challenges are:

- **Missing data**

This is where staff members have not provided the information. There are significant amounts of missing data in both our ethnicity and disability categories. For this reason, we treat these figures with caution and refrain from firm conclusions.

- **Small sample sets**

We are a relatively small organisation that performs well at recruiting and retaining staff from diverse backgrounds (as shown by the comparison with the local population below).

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

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Year ended 31 March 2025

Pay Gap Data for paid staff of Citizens Advice Sheffield

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

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

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

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

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

Sheffield Citizens Advice and Law Centre

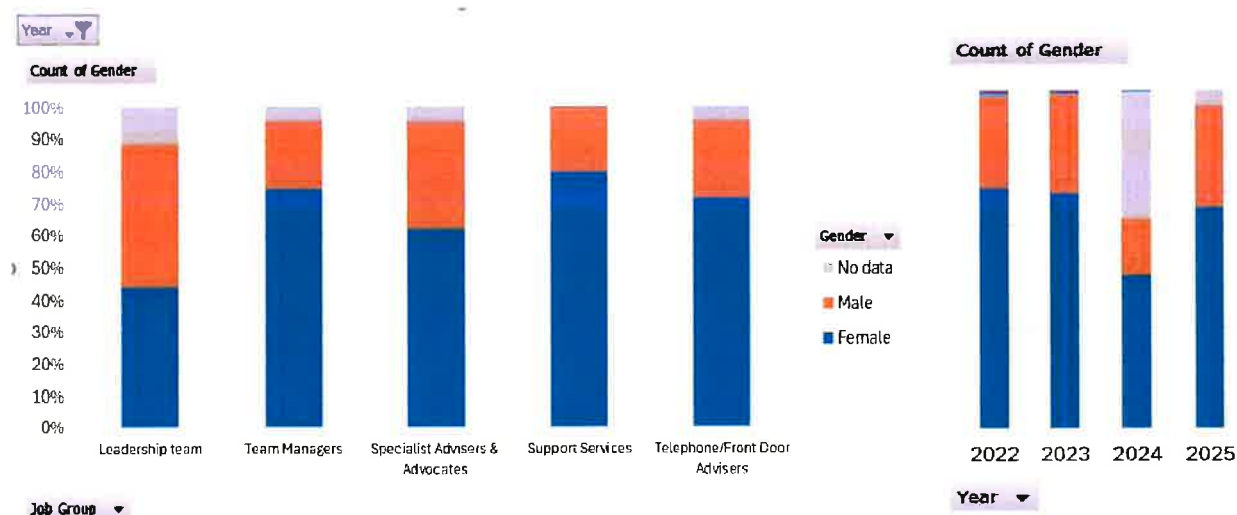
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- Males are over represented in higher paid roles, and under represented in lower paid roles
- White people are likely over represented in higher paid roles, though no inferences can be made about differences between minority groups
- People with disabilities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

The following charts show this information visually:-

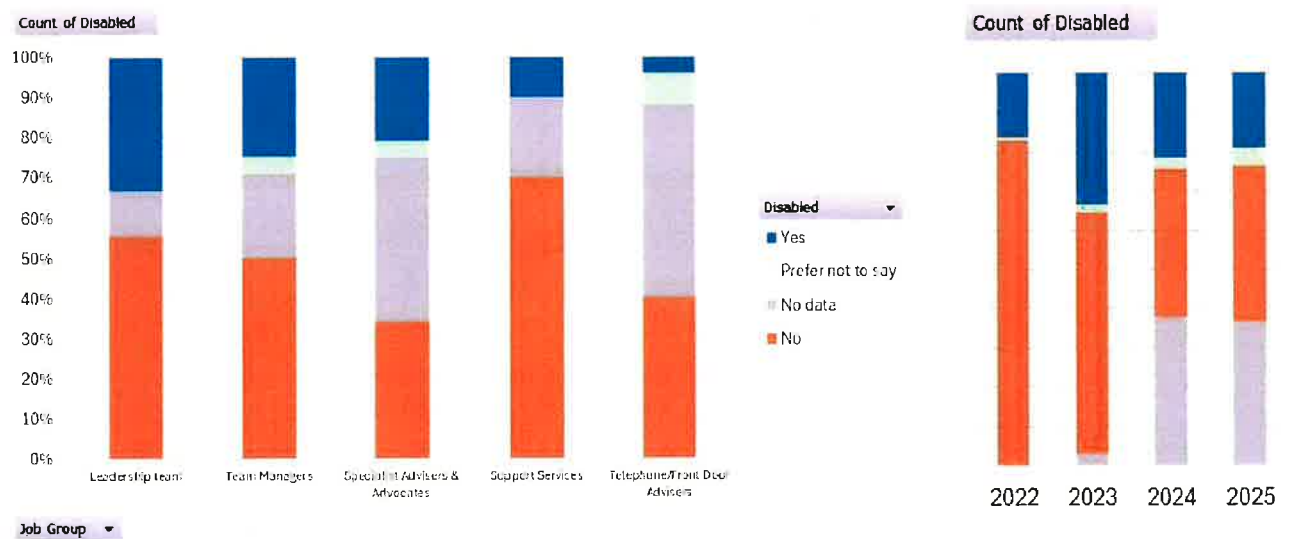
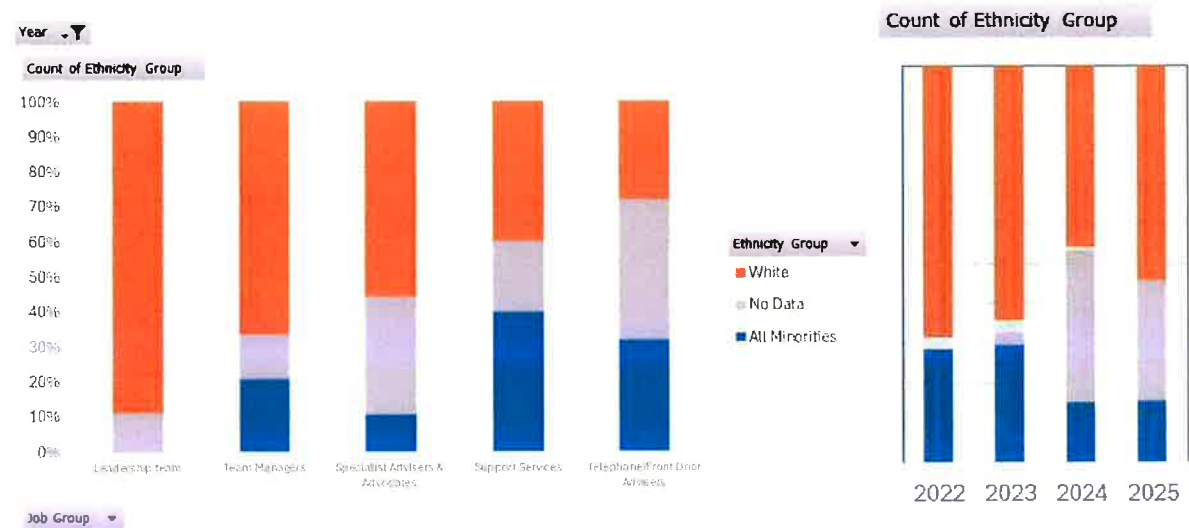


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Year ended 31 March 2025



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Pay Gap data using UK Government Methodology

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

For these calculations, the following applied:

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

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

190 employees included, 8 did not provide data.

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

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

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

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

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

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

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

Males are under-represented in the lowest-paying roles

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

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

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

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

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

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Calculation 1: ethnicity and hourly pay quarter

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

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

	All Minorities
White	6%

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

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Calculation 4: representation of ethnic groups in your organisation

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

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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, and with the % of clients we have helped in 2024-25 by ethnic group.

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

What can be said, is that

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

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

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

Calculation 1: percentage in each hourly pay quarter by disability

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

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

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

Disability pay gap: -2.2%

(negative gap indicates people with disabilities receive more pay)

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

These findings also support the findings based on job groupings.

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Pay Gap - Our conclusions

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

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

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

Financial review

2024-2025 is the eleventh complete year of operation.

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

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

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Reserves policy

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

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

Investment policy

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

Plans for the future

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

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

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Structure, governance and management

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

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

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

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

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

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

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

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

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Risk management

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

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

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

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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
Bankers	Unity Trust Bank Plc 9 Brindley Place Birmingham B1 2HB

Trustees and Directors		Appointed	Resigned
	Debbie Mathews	06/09/23	
	Mark Gamsu	18/07/13	
	Alistair Griggs	18/07/13	
	Hilary Dawson	04/09/13	
	Mark Smith	05/10/16	07/05/25
	Sheila Robinson	05/09/18	
	Helen Steers	05/09/18	
	Karen Escott	07/10/20	
	David Sollitt	07/10/20	22/05/25
	Gregg Watts	07/10/20	
	Neal Southwick	05/10/22	
	Lynsey Golland	05/10/22	
	Rebecca Morcos	05/10/22	05/06/24
	Mohammad Rajjaque	06/09/23	
	Paul Ntulila	05/06/24	19/11/24
	Ahmed Mohamed	05/03/25	
	Eleanor Staniforth	05/03/25	
Principal Staff			
Chief Executive	Sylvia Ward	01/11/2021	
Head of Advice	Joanne Abdulla	06/12/2017	
Head of Advocacy and Influence	Danielle Atherton	21/12/2024	
Head of Resources and Organisational Development	Peter Brown	19/08/2019	

Sheffield Citizens Advice and Law Centre

Company Limited by Guarantee

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

Year ended 31 March 2025

Trustees' Responsibilities

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

Company law requires the trustees to prepare financial statements for each financial year, which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing these financial statements, the trustees are required to:

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

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

In so far as the trustees are aware:

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

Sheffield Citizens Advice and Law Centre

Company Limited by Guarantee

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

Year ended 31 March 2025

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

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

Signed on behalf of the Trustees



Dated 1 October 2025

Debbie Mathews (Trustee Board Chair and Company Director)

Sheffield Citizens Advice and Law Centre

Company Limited by Guarantee

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

Year ended 31 March 2025

Opinion

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

In our opinion the financial statements:

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

Basis for opinion

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

Conclusions relating to going concern

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

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

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

Sheffield Citizens Advice and Law Centre

Company Limited by Guarantee

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

Year ended 31 March 2025

Other information

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

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

We have nothing to report in this regard.

Opinions on other matters prescribed by the Companies Act 2006

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

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

Matters on which we are required to report by exception

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

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

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

Sheffield Citizens Advice and Law Centre

Company Limited by Guarantee

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

Year ended 31 March 2025

Responsibilities of trustees

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

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

Auditor's responsibilities for the audit of the financial statements

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

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

Identifying and assessing potential risks related to irregularities

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

Audit risks identified

- the nature of the industry and sector, control environment and business performance;
- results of our enquiries of management, about their own identification and assessment of the risks of irregularities;
- any matters we identified having made enquiries about the documentation of their policies and procedures relating to:
 - identifying, evaluating and complying with laws and regulations and whether they were aware of any instances of 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

Sheffield Citizens Advice and Law Centre

Company Limited by Guarantee

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

Year ended 31 March 2025

override.

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

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

Audit response to risks identified

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

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

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

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

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

Sheffield Citizens Advice and Law Centre

Company Limited by Guarantee

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

Year ended 31 March 2025

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

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

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

Use of our report

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



Stephen Allen ACA FCCA (Senior Statutory Auditor)

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

1 October 2025

Sheffield Citizens Advice and Law Centre

Company Limited by Guarantee

Statement of Financial Activities (including income and expenditure account)

Year ended 31 March 2025

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

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

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

Sheffield Citizens Advice and Law Centre

Company Limited by Guarantee

Statement of Financial Position

31 March 2025

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

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



Deborah Mathews
Trustee



Hilary Dawson
Trustee

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

Sheffield Citizens Advice and Law Centre

Company Limited by Guarantee

Statement of Cash Flows

Year ended 31 March 2025

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

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

Sheffield Citizens Advice and Law Centre

Company Limited by Guarantee

Notes to the Financial Statements

Year ended 31 March 2025

1. General information

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

2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (Charities SORP (FRS 102)) and the Companies Act 2006.

3. Accounting policies

Accrued holiday pay

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

Basis of preparation

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

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

Irrecoverable value added tax

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

Going concern

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

Judgements and key sources of estimation uncertainty

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

Income tax

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

Sheffield Citizens Advice and Law Centre

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2025

3. Accounting policies *(continued)*

Fund accounting

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

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

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

Incoming resources

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

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably. Income is only deferred when the donor specifies that the grant must only be used in future accounting periods or the donor has imposed conditions which must be met before the charity has unconditional entitlement.
- legacy income is recognised when receipt is probable and entitlement is established.
- income from donated goods is measured at the fair value of the goods unless this is impracticable to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.
- income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

Sheffield Citizens Advice and Law Centre

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2025

3. Accounting policies *(continued)*

Resources expended

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

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

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

Tangible assets

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

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

Depreciation

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

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

Impairment of fixed assets

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

Sheffield Citizens Advice and Law Centre

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2025

3. Accounting policies *(continued)*

Impairment of fixed assets *(continued)*

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

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

Financial instruments

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

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

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

Debt instruments are subsequently measured at amortised cost.

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

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

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

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

Sheffield Citizens Advice and Law Centre

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2025

5. Donations and legacies *(continued)*

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

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

4. Limited by guarantee

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

5. Donations and charitable activities

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

Charitable Activities

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

Sheffield Citizens Advice and Law Centre

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2025

5. Donations and legacies *(continued)*

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

Sheffield Citizens Advice and Law Centre

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2025

5. Donations and legacies *(continued)*

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

Charitable Activities

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

Sheffield Citizens Advice and Law Centre

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2025

5. Donations and legacies *(continued)*

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

Donated services and facilities

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

6. Investment income

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

Sheffield Citizens Advice and Law Centre

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2025

7. Other income

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

8. Expenditure on charitable activities by fund type

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

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

Classification of resources expended

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

Sheffield Citizens Advice and Law Centre

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2025

9. Expenditure on charitable activities by activity type

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

10. Net (expenditure)/income

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

	2025 £	2024 £
Depreciation of tangible fixed assets	12,264	19,241
Gains on disposal of tangible fixed assets	—	(3,817)
	<u>12,264</u>	<u>15,424</u>

11. Staff costs

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

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

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

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

Sheffield Citizens Advice and Law Centre

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2025

11. Staff costs *(continued)*

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

Analysis of Staff costs:-

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

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

Key Management Personnel

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

12. Trustee remuneration and expenses

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

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

13. Tangible fixed assets

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

Sheffield Citizens Advice and Law Centre

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2025

14. Debtors

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

15. Creditors: amounts falling due within one year

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

16. Deferred income

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

Sheffield Citizens Advice and Law Centre

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2025

17. Analysis of charitable funds

Unrestricted funds

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

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

Restricted funds

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

Sheffield Citizens Advice and Law Centre

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2025

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

Sheffield Citizens Advice and Law Centre

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2025

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

Sheffield Citizens Advice and Law Centre

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2025

17. Analysis of charitable funds *(continued)*

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

Sheffield Citizens Advice and Law Centre

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2025

17. Analysis of charitable funds *(continued)*

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

Sheffield Citizens Advice and Law Centre

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2025

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

Sheffield Citizens Advice and Law Centre

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2025

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

Sheffield Citizens Advice and Law Centre

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2025

18. Analysis of net assets between funds

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

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

Sheffield Citizens Advice and Law Centre

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2025

19. Analysis of changes in net debt

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

20. Related parties

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