CITIZENS ADVICE SOUTH LINCOLNSHIRE

England & Wales · Charity number 1165743

Details

Status	Registered
Legal form	Charitable company
Company number	09935120
Registered	2016-02-24
Register	View on the Charity Commission register

Contact

Address	Citizens Advice South Lincolnshire Council Offices Priory Road Spalding Lincolnshire PE11 2XE
Phone	01775 766668
Email	steve.cheetham@citizensadvicesouthlincs.org.uk
Website	www.citizensadvicesouthlincs.org.uk

Activities

Objects: To promote any charitable purpose to the public benefit by the advancement of education, protection and preservation of health and the relief of poverty, sickness and distress to the benefit of the community of South Lincolnshire and surrounding areas without limitation.

Activities: TO PROVIDE A HIGH QUALITY ADVICE AND INFORMATION SERVICE WHICH IS FREE, CONFIDENTIAL, IMPARTIAL AND INDEPENDENT.

Classification

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

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Geography

- Lincolnshire

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£892,363	£929,703	£285,118	43
2024-03-31	£901,135	£974,695	£322,458	45
2023-03-31	£835,786	£864,323	£396,018	41
2022-03-31	£873,765	£840,020	£424,555	35
2021-03-31	£756,410	£668,408	£390,810	33

Trustees

Name	Role	Appointed
Monica Stark	Chair	2020-11-10
Antoinette Butler		2023-12-06
Clare Elizabeth Wadsworth		2022-03-22
Heather Lucy Jane McLoughlin		2020-12-09
JEREMY GIBBS		2017-06-27
Mark Simon Hallewell		2019-12-11
SAMEENA BASHIR ALLADIN		2016-04-01
Susan Mary West		2019-09-18
Vicky Haw		2020-06-22

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CITIZENS ADVICE SOUTH LINCOLNSHIRE

England & Wales - Charity number 1165743

Accounts

Company registration number:	09935120
Charity registration number:	1165743

Citizens Advice South Lincolnshire

Company Limited by Guarantee

Unaudited Financial Statements

For the year ended 31st March 2025

Citizens Advice South Lincolnshire

Company Limited by Guarantee

Financial Statements

For the year ended 31st March 2025

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Citizens Advice South Lincolnshire

Company Limited by Guarantee

Trustees' Annual Report (incorporating the Directors' Report)

For the year ended 31st March 2025

The trustees, who are also the directors for the purposes of company law, present their report and the unaudited financial statements of the charity for the year ended 31st March 2025.

Reference and administrative details

Registered charity name	Citizens Advice South Lincolnshire
Charity registration number	1165743
Company registration number	09935120
Principal office and registered office	Council Offices Priory Road Spalding PE11 2XE

The trustees

Sameena Alladin
Antoinette Butler
Jeremy Stephen Gibbs
Susan Mary West
Mark Simon Hallewell
Vicky Haw
Monica Stark
Heather McLoughlin
Timothy Jubb
Clare Elizabeth Wadsworth

Company secretary

Simon Ian Richards (resigned 2nd May 2025)

Independent examiner	Andrew M Smith Salway and Wright 32 The Crescent Spalding PE11 1AF
Bankers	Lloyds Bank plc Hall Place Spalding PE11 1SR

Bankers (continued)

Shawbrook Bank Limited
25 KingsHill Avenue
Kings Hill
West Malling
ME19 4JQ

United Trust Bank
1 Ropemaker Street
London
EC2V 9AW

Cambridge & Counties Bank
Charnwood Court
5B New Walk
Leicester
LE1 6TE

Structure, governance and management

Governing Document

Citizens Advice South Lincolnshire is a company limited by guarantee governed by its Memorandum and Articles of Association, it was incorporated on 4th January 2016. It was registered as a charity with the Charity Commission on 24th February 2016.

Members guarantee to contribute an amount not exceeding £1 to the assets of the charitable company in the event of winding up. The total number of such guarantees at 31 March 2025 was 10.

Appointment of Directors

Applications to become a director were received, typically in response to advertising or through existing contacts. Prospective directors were then interviewed by at least one director. Successful candidates were presented to a Directors' Meeting that decided whether or not to appoint. All directors are Members of the company.

Director Induction and Training

New directors have been provided with an induction pack outlining their roles and responsibilities and are supported by an existing director in a mentoring role. They have been given a tour around the premises and introduced to key staff. In addition training has been provided by regional and national Citizens Advice training organisations.

Organisation

The Board of Directors have met quarterly and administer the charity. Whilst they have been responsible for the strategic direction of the charity, the Chief Executive Officer has been responsible for the day-to-day operations of the Company. In addition members have participated in four sub committees covering finance, people, external affairs and remuneration, ensuring that these issues are thoroughly examined and debated ahead of making proposals and recommendations to the Board.

Structure, governance and management (continued)

Risk Management

The Charity has continued to work under the supervising and monitoring umbrella of the National Association of Citizens Advice, and has operated a well-defined Risk Management process.
The Directors have been responsible for ensuring that all risks are identified, assessed and managed in a dynamic manner and that the systems of internal control are robust and relevant, are applied rigorously and reported regularly. The object of the risk policy has been to limit the exposure of the Company's business, and the assets for which it is responsible, financial, operational and other risks and to ensure business continuity. The Risk Register has been reviewed as part of the normal business process by risk owners, on a quarterly basis through the full Board of Directors.

Objectives and activities

The objects of the charity have been to:

Improve the lives of individuals resident in the South Holland and South Kesteven areas by providing free, confidential, impartial, independent advice and challenge injustice.

Promote any charitable purpose for the benefit of the community in South Holland and South Kesteven by the advancement of education, the protection and preservation of health and the relief of poverty, sickness and distress.

Public benefit

The directors confirm that they have referred to the public benefit guidance published by the Charity Commission. This is evidenced by the sections of this report showing that all services provided by the charity have been available to the public and designed to assist and benefit those members of the public who seek advice.

Achievements and performance

In 2024/25 Citizens Advice South Lincolnshire helped 14,032 (2024 13,204) clients and supported them with 58,422 (2024 48,565) new issues.

It helped clients in financial difficulty with an aggregate debt figure of £921,108 (2024 £1,731,246) and helped secure a total income gain of £7,160,015 (2023 £4,995,316) for our clients.

This was achieved by 76 (2024 105) volunteers and 43 (2024 45) paid staff. It has been estimated by Citizens Advice, the national organisation, that the annual value of volunteering at Citizens Advice South Lincolnshire is £726,619 (2024 £774,422)

Financial review

Funding

Citizens Advice South Lincolnshire (CASL) has been funded largely by way of grants, commissioned services and donations. The directors are grateful to all contrbutors.

This year, grant funding has been received from South Holland District Council ("SHDC"), South Kesteven District Council ("SKDC") and Lincolnshire County Council ("LCC") to provide the generalist advice service.

The provision of funding from the East Midlands Money Advice Service (managed by the Community Advice and Law Service) has allowed for a continuation of the debt work that has been provided for the community.

Staff continue to provide help and support for people struggling to afford the basics, funded through the partnership of Citizens Advice and Trussel's Help Through Hardship helpline.

CASL receives funding from a number of sources that enables delivery of outreach services. The directors are hugely grateful for these grants, as they enable reaching some of the most disadvantaged individuals and families across South Lincolnshire. These outreach services comprise:

- Bourne United Charities, Len Pick Trust and Bourne Town Council jointly fund our service in Bourne, providing advice and guidance over three days.
- Holbeach United Charity funds our service for Holbeach residents, providing advice and support with Welfare Benefits. In addition, we received funding through Boxes of Hope to provide additional support in Holbeach
- Lincolnshire County Council continues to support our service for Ukranians that have come to the UK under the Homes for Ukraine scheme and covers the whole of Lincolnshire, and also funds, through Shine, our outreach service in Stamford, which is run in partnership with Mindspace.
- Trussel (formerly The Trussel Trust) provides funding to enable CASL to provide advice and guidance to people using the Stamford and Grantham Foodbanks
- The Worth Waynflete Foundation funding enables CASL to increase capacity and mentor new volunteers in Grantham.
- Our Market Deeping outreach is supported by Deeping St James Parish Council and Market Deeping Town Council, providing advice and guidance in the Deepings.
- CASL has recently been provided with funding from the East Coast Community Fund, through Grantscape, for a new outreach service in Long Sutton

CASL received funding from NHS Lincolnshire to cope with Winter Pressures and funding from Citizens Advice to help increase our remote service capacity and help people in fuel poverty, and Independent Age provided funding until November 2024 to improve the lives of older people facing hardship.

We are grateful to Spalding Town Husbands Charity, The Evan Cornish Foundation, The Bishop of Lincoln's Social Justice Fund, St James's Place Charitable Foundation and SHDC UK shared Prosperity Fund for donations to help meet the needs of people during the cost-of-living crisis.

Management and other issues

The core funding accounts for 26.3% of the total income but, because of this strong base, the company has managed to lever in 73.7% from other sources over the year, enabling it to provide specialist benefit and debt advice, home visits, and to provide support to migrant workers.

Citizens Advice South Lincolnshire (CASL) is a member of Citizens Advice Lincolnshire (CAL), a consortium of Citizens Advice companies which work collaboratively to improve and enhance advice services across the county.

Financial review (continued)

Investment Policy

Under the Memorandum and Articles of Association, the charity has the power to make any investment which the Board of Directors sees fit.

Reserves Policy

The directors have agreed to maintain a minimum designated reserve of £199,000 which is believed to be sufficient to cover the orderly winding up of the company in the event that all funding is withdrawn.
The previous designated fund in respect of the net book value of fixed assets has been reduced to £3,014.
The restricted reserves have been evaluated, and £16,890 has been provided as at 31-3-25 (2024 £17,081)

Small company provisions

This report has been prepared in accordance with the provisions applicable to companies entitled to the small companies exemption.

The trustees' annual report (incorporating the directors' report) was approved on 25th September 2025 and signed on behalf of the board of trustees by:

Monica Stark
Chairman

Citizens Advice South Lincolnshire

Company Limited by Guarantee

Independent Examiner's Report to the Trustees

For the year ended 31st March 2025

I report to the trustees on my examination of the financial statements of Citizens Advice South Lincolnshire ('the charity') for the year ended 31st March 2025.

Responsibilities and basis of report

As the trustees of the company (and also its directors for the purposes of company law) you are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of the charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

Since the charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants in England and Wales (ICAEW), which is one of the listed bodies.

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the charity as required by section 386 of the 2006 Act; or

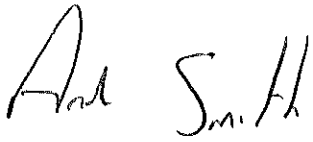
2. the financial statements do not accord with those records; or

3. the financial statements do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination; or

4. the financial statements have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Andrew M Smith FCA
Independent Examiner
Salway & Wright
32 The Crescent
Spalding
Lincs
PE11 1AF



25th September 2025

Citizens Advice South Lincolnshire

Company Limited by Guarantee

Statement of Financial Activities
(including income and expenditure account)

For the year ended 31st March 2025

	Note	2025 Unrestricted funds £	2025 Restricted funds £	2025 Total funds £	2024 Total funds £
Income and endowments					
Donations and grants	5	339,688	514,321	854,009	868,912
Investment income	6	15,271	-	15,271	9,088
Other income	7	23,083	-	23,083	23,135
Total income		378,042	514,321	892,363	901,135
Expenditure					
Expenditure on charitable activities	8	(478,366)	(447,720)	(926,086)	(972,022)
Governance costs	9	(3,611)	(6)	(3,617)	(2,673)
Total expenditure		(481,977)	(447,726)	(929,703)	(974,695)
Net income		(103,935)	66,595	(37,340)	(73,560)
Transfer between funds		66,786	(66,786)	-	-
Net movement in funds		(37,149)	(191)	(37,340)	(73,560)
Reconciliation of funds					
Total funds brought forward		305,377	17,081	322,458	396,018
Total funds carried forward	18	268,228	16,890	285,118	322,458

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 10 to 16 form a part of the financial statements

Citizens Advice South Lincolnshire

Company Limited by Guarantee

Statement of Financial Position

as at 31st March 2025

	Note	2025		2024	
		£	£	£	£
Fixed assets					
Tangible fixed assets	14		3,014		12,719
Current assets					
Debtors	15	56,922		64,714	
Cash at bank and in hand		381,324		375,960	
		438,246		440,674	
Creditors: amounts falling due within one year	16	156,142		130,935	
Net current assets			282,104		309,739
Net assets			285,118		322,458
Funds of the charity					
Restricted funds	18		16,890		17,081
Unrestricted funds	18		268,228		305,377
Total charity funds			285,118		322,458

For the year ending 31st March 2025 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476;
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of financial statements

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

These financial statements were approved by the board of trustees and authorised for issue on 25th September 2025, and are signed on behalf of the board by:

M. Stark

Monica Stark
Trustee

Clare Wadsworth

Clare Wadsworth
Trustee

The notes on pages 10 to 16 form a part of the financial statements

Citizens Advice South Lincolnshire

Company Limited by Guarantee

Statement of Cash Flows

For the year ended 31st March 2025

	2025 £	2024 £
Cash flows from operating activities		
Net income	(37,340)	(73,560)
Adjustments for:		
Depreciation of tangible fixed assets	9,705	9,761
Other interest receivable and similar income	(15,271)	(9,088)
Accrued expenses	2,974	2,871
Changes in:		
Trade and other debtors	7,792	(20,699)
Trade and other creditors	22,233	(21,424)
Cash generated from operations	(9,907)	(112,139)
Interest received	15,271	9,088
Net cash from operating activities	5,364	(103,051)
Cash flows from investing activities		
Purchase of tangible assets	0	(7,113)
Net cash used in investing activities	-	(7,113)
Net increase in cash and cash equivalents	5,364	(110,164)
Cash and cash equivalents at beginning of year	375,960	486,124
Cash and cash equivalents at end of year	381,324	375,960

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: Council Offices, Priory Road, Spalding, PE11 2XE.

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.

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.

Taxation

The charity is exempt from corporation tax on its charitable activities.

Fund accounting

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

Restricted funds are subject to restrictions on their expenditure declared by the donor.

The company has designated funds which are unrestricted funds set aside for specific purposes. These include an amount equivalent to the net book value of fixed assets used to enable the company to continue to carry out its charitable activities and an amount which is believed to be sufficient to cover the orderly winding up of the company in the event that all funding is withdrawn and an amount to provide for the replacement of IT equipment.

3. Accounting policies ***(continued)***

Incoming resources

All incoming resources are 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 money, receipt is probable and its amount can be measured reliably.
- 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.

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 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 of the charity apportioned to charitable activities.
- costs relating to the governance of the charity apportioned to 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.

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:

Tenant's Improvements	-	20% straight line
Office Equipment	-	33% straight line
Computer Equipment	-	33% straight line

4. Limited by guarantee

Members guarantee to contribute an amount not exceeding £1 to the assets of the charitable company in the event of winding up.

5. Donations and grants

	Unrestricted Funds £	Restricted Funds £	**Total Funds 2025** £	Total Funds 2024 £
Donations				
Voluntary donations	6,892	-	6,892	10,192
Fundraising				5,292
Grants				
Lincolnshire County Council	84,910		84,910	79,953
South Holland District Council	88,074	10,000	98,074	113,696
South Kesteven District Council	52,000		52,000	91,530
Adviceline	62,250		62,250	31,125
Energy Advice	45,562		45,562	44,353
East Midlands Money Advice	-	140,560	140,560	140,946
EU Settlement Scheme	-			5,337
Ukraine Resettlement Grant	-	19,636	19,636	25,093
Flex	-			17,073
Trussel	-	196,359	196,359	208,759
Mindspace	-	11,580	11,580	15,440
Mindspace Fundraising		5,103	5,103	
Winter Pressures (NHS)	-	10,000	10,000	14,885
Energy Redress Fuel Vouchers Project	-			1,925
Independent Age		22,741	22,741	15,333
Stamford Foodbank		17,657	17,657	17,980
Various Outreaches throughout South Lincolnshire		59,423	59,423	30,000
Grantham Foodbank		21,262	21,262	
	339,688	514,321	854,009	868,912

6. Investment income

	Unrestricted Funds £	Restricted Funds £	**Total Funds 2025** £	Total Funds 2024 £
Bank interest receivable	15,271	-	15,271	9,088

7. Other income

	Unrestricted Funds £	Restricted Funds £	**Total Funds 2025** £	Total Funds 2024 £
Miscellaneous income	23,083	-	23,083	23,135

8. Expenditure on charitable activities

	Unrestricted Funds £	Restricted Funds £	**Total Funds 2025 £**	Total Funds 2024 £
Salaries	292,611	395,089	687,700	734,280
Employers national insurance contributions	19,362	26,144	45,506	43,120
Pension costs	3,614	4,879	8,493	8,617
Rent and rates	37,016	7,929	44,945	46,605
Light, heat and water	15,442	-	15,442	15,911
Repairs and maintenance	4,663	-	4,663	5,797
Insurance	5,946	-	5,946	4,225
Training	708	910	1,618	2,756
Other staff and volunteer costs	4,158	290	4,448	14,511
Travelling expenses	11,829	7,027	18,856	19,919
Telephone and communications	5,629	2,299	7,928	14,852
Sundry office costs	2,201	879	3,080	5,626
Energy Saving Trust fuel vouchers	-	-	-	727
Partner Payments	-	-	-	1,400
Depreciation	9,705	-	9,705	9,761
Postage and stationery	7,375	532	7,907	8,733
Information and IT services	27,602	970	28,572	19,247
Reference materials	7,494	652	8,146	12,560
Office equipment	3,015	120	3,135	3,375
Relocation of office premises in Grantham	19,996		19,996	
	478,366	447,720	926,086	972,022

9. Governance costs

	Unrestricted Funds £	Restricted Funds £	**Total Funds 2025 £**	Total Funds 2024 £
Trustee expenses	-	-	-	-
Legal and professional fees	3,483	-	3,483	2,534
Bank charges	128	6	134	139
Other	-	-	-	-
	3,611	6	3,617	2,673

10. Net income

Net income is stated after charging/(crediting):

	2025 £	2024 £
Depreciation of tangible fixed assets	9,705	9,761

11. Independent examination fees

	2025 £	2024 £
Fees payable to the independent examiner for:		
Independent examination of the financial statements	420	259

12. Staff costs

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

	2025	2024
	£	£
Wages and salaries	687,700	734,280
Social security costs	45,506	43,120
Employer contributions to pension plans	8,493	8,617
	741,699	786,017

The average head count of employees during the year was 43 (2024: 45). The FTE was 27.45.
No employee received employee benefits of more than £60,000 during the year (2024: Nil).

13. Trustee remuneration and expenses

None of the trustees received any remuneration or benefits during the year (2024: Nil).
During the year the trustees received £Nil (2024: £Nil) as reimbursed expenses.

14. Tangible fixed assets

	Tenants improvements	Office equipment	Total
	£	£	£
Cost			
At 1st April 2024	15,649	69,632	85,281
Additions	-		
Disposals			
At 31st March 2025	15,649	69,632	85,281
Depreciation			
At 1st April 2024	15,649	56,913	72,562
Charge for the year	-	9,705	9,705
Disposals			
At 31st March 2025	15,649	66,618	82,267
Carrying amount			
At 31st March 2025	-	3,014	3,014
At 31st March 2024	-	12,719	12,719

15. Debtors

	2025	2024
	£	£
Trade debtors	47,483	56,662
Prepayments	9,439	8,052
	56,922	64,714

16. Creditors falling due within one year

	2025	2024
	£	£
Trade creditors	351	2,603
Accruals and deferred income	134,522	104,074
Social security and other taxes	11,208	12,760
Other creditors	10,061	11,498
	156,142	130,935

17. Pension benefits

Defined contribution plans

The amount recognised in income or expenditure as an expense in relation to defined contribution plans was £8,493 (2024: £8,617).

18. Analysis of charitable funds

	At 01.04.24	Income	Expenditure	Transfers	**At 31.03.25**
	£	£	£	£	£
Restricted Funds:					
Restricted Charitable Activities (Note 5 and 8)		514,321	(447,726)		
Transfer to Unrestricted Fund				(66,786)	
Restricted Funds C/fwd	17,081	514,321	(447,726)	(66,786)	16,890
Unrestricted Funds:					
General Fund B/fwd	79,658				79,658
Unrestricted Charitable Activities (Note 5 and 8)		339,688	(478,366)		(138,678)
Net Income (Note 6 and 7)		38,354			38,354
Governance costs (Note 9)			(3,611)		(3,611)
Transfer from Restricted Funds				66,786	66,786
Change in valuation of Designated Fund				23,705	23,705
General Fund C/fwd	79,658	378,042	(481,977)	90,491	66,214
Designated Funds B/fwd					
Potential Winding up Costs	213,000			(14,000)	199,000
Fixed assets still to depreciate	12,719			(9,705)	3,014
Designated Funds C/fwd	225,719	-	-	(23,705)	202,014
Total Funds	**322,458**	**892,363**	**(929,703)**	**-**	**285,118**

Prior Year Comparison	At 01.04.23	Income	Expenditure	Transfers	At 31.03.24
	£	£	£	£	£
Restricted Funds:					
Restricted Charitable Activities		557,037	(466,253)		
Transfer to Unrestricted Fund				(89,451)	
Restricted Funds C/fwd	-	557,037	(466,253)	(89,451)	17,081
Unrestricted Funds:					
General Fund B/fwd	108,329				108,329
Unrestricted Charitable Activities		311,875	(505,769)		(193,894)
Net Income (Note 6 and 7)		32,223			32,223
Governance costs (Note 9)			(2,673)		(2,673)
Transfer from Restricted Funds				89,451	89,451
Change in valuation of Designated Fund				46,222	46,222
General Fund C/fwd	108,329	344,098	(508,442)	135,673	79,658
Designated Funds B/fwd					
Potential Winding up Costs	220,000			(7,000)	213,000
AdviceLine costs for next financial year	36,574			(36,574)	
Fixed assets still to depreciate	15,367			(2,648)	12,719
Designated Funds C/fwd	271,941	-	-	(46,222)	225,719
Total Funds	**396,018**	**901,135**	**(974,695)**	**-**	**322,458**

19. Analysis of net assets between funds

	Unrestricted Funds	Restricted Funds	**Total Funds 2025**
	£	£	£
Tangible fixed assets	3,014	-	3,014
Current assets	408,246	30,000	438,246
Creditors falling due within one year	(126,142)	(30,000)	(156,142)
Net assets	285,118	-	285,118

	Unrestricted Funds	Restricted Funds	Total Funds 2024
	£	£	£
Tangible fixed assets	12,719	-	12,719
Current assets	428,575	12,099	440,674
Creditors falling due within one year	(118,836)	(12,099)	(130,935)
Net assets	322,458	-	322,458

20. Related parties

The company is a member of Citizens Advice Lincolnshire (CAL), a charitable company limited by guarantee. CAL is a joint venture between the Lincolnshire Citizens Advice companies to represent them as a consolidated entity in relationships with Lincolnshire County Council. The liability of the company to CAL as a member is limited to £1.

CITIZENS ADVICE SOUTH LINCOLNSHIRE

England & Wales - Charity number 1165743

Accounts

Company registration number:	**09935120**
Charity registration number:	**1165743**

Citizens Advice South Lincolnshire

Company Limited by Guarantee

Unaudited Financial Statements

For the year ended 31st March 2024

Citizens Advice South Lincolnshire

Company Limited by Guarantee

Financial Statements

For the year ended 31st March 2024

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Citizens Advice South Lincolnshire

Company Limited by Guarantee

Trustees' Annual Report (incorporating the Directors' Report)

For the year ended 31st March 2024

The trustees, who are also the directors for the purposes of company law, present their report and the unaudited financial statements of the charity for the year ended 31st March 2024.

Reference and administrative details

Registered charity name	Citizens Advice South Lincolnshire
Charity registration number	1165743
Company registration number	09935120
Principal office and registered office	Council Offices Priory Road Spalding PE11 2XE

The trustees

Sameena Alladin	
Antoinette Butler	Appointed 6th December 2023
Jeremy Stephen Gibbs	
Susan Mary West	
Mark Simon Hallewell	
Vicky Haw	
Monica Stark	
Heather McLoughlin	
Timothy Jubb	
Clare Elizabeth Wadsworth	

Company secretary

Simon Ian Richards

Independent examiner	Andrew M Smith Salway and Wright 32 The Crescent Spalding PE11 1AF
Bankers	Lloyds Bank plc Hall Place Spalding PE11 1SR

Bankers (continued)

CAF Bank Limited
25 KingsHill Avenue
Kings Hill
West Malling
ME19 4JQ

CCLA Investment Management Limited
Senator House
85 Queen Victoria Street
London
EC4V 4ET

Melton Mowbray Building Society
Mutual House
Leicester Road
Melton Mowbray
LE13 0DB

Structure, governance and management

Governing Document

Citizens Advice South Lincolnshire is a company limited by guarantee governed by its Memorandum and Articles of Association, it was incorporated on 4th January 2016. It was registered as a charity with the Charity Commission on 24th February 2016.

Members guarantee to contribute an amount not exceeding £1 to the assets of the charitable company in the event of winding up. The total number of such guarantees at 31 March 2024 was 10.

Appointment of Directors

Applications to become a director were received, typically in response to advertising or through existing contacts. Prospective directors were then interviewed by at least one director. Successful candidates were presented to a Directors' Meeting that decided whether or not to appoint. All directors are Members of the company.

Director Induction and Training

New directors have been provided with an induction pack outlining their roles and responsibilities and are supported by an existing director in a mentoring role. They have been given a tour around the premises and introduced to key staff. In addition training has been provided by regional and national Citizens Advice training organisations.

Organisation

The Board of Directors have met quarterly and administer the charity. Whilst they have been responsible for the strategic direction of the charity, the Chief Officer has been responsible for the day-to-day operations of the Company. In addition members have participated in four sub committees covering finance, people, external affairs and remuneration, ensuring that these issues are thoroughly examined and debated ahead of making proposals and recommendations to the Board.

Structure, governance and management (continued)

Risk Management

The Charity has continued to work under the supervising and monitoring umbrella of the National Association of Citizens Advice, and has operated a well-defined Risk Management process.
The Directors have been responsible for ensuring that all risks are identified, assessed and managed in a dynamic manner and that the systems of internal control are robust and relevant, are applied rigorously and reported regularly. The object of the risk policy has been to limit the exposure of the Company's business, and the assets for which it is responsible, financial, operational and other risks and to ensure business continuity. The Risk Register has been reviewed as part of the normal business process by risk owners, on a quarterly basis through the full Board of Directors.

Objectives and activities

The objects of the charity have been to:

Provide advice services to individuals resident in the South Holland and South Kesteven areas under the auspices of Citizens Advice.

Promote any charitable purpose for the benefit of the community in South Holland and South Kesteven by the advancement of education, the protection and preservation of health and the relief of poverty, sickness and distress.

Public benefit

The directors confirm that they have referred to the public benefit guidance published by the Charity Commission. This is evidenced by the sections of this report showing that all services provided by the charity have been available to the public and designed to assist and benefit those members of the public who seek advice.

Achievements and performance

In 2023/24 Citizens Advice South Lincolnshire helped 13,204 (2023 11,621) clients and supported them with 48,565 (2023 37,543) new issues.

It helped clients in financial difficulty with an aggregate debt figure of £1,731,246 (2023 £2,107,436) and helped secure a total income gain of £4,995,316 (2023 £1,626,517) for our clients.

This was achieved by 105 (2023 80) volunteers and 45 (2023 44) paid staff. It has been estimated by Citizens Advice, the national organisation, that the annual value of volunteering at Citizens Advice South Lincolnshire is £774,422 (2023 £361,148)

Financial review

Funding

Citizens Advice South Lincolnshire has been funded largely by way of grants, commissioned services and donations. The directors are grateful to all contributors.

This year, grant funding has been received from South Holland District Council ("SHDC"), South Kesteven District Council ("SKDC") and Lincolnshire County Council ("LCC") to provide the generalist advice service.

The provision of funding from the East Midlands Money Advice Service (managed by the Community Advice and Law Service) together with SKDC and SHDC for money advice has allowed for a continuation of the debt work that has been provided for the community.

Holbeach United Charity has provided funding for the most vunerable members of the Holbeach community within their own homes providing advice and support regarding welfare benefits.

Migrant workers in Lincolnshire have been supported by the Home Office via the EUSS scheme and the Flex scheme (Focus on Labour Exploitation) during the year, although these activities have now ceased, but the Ukraine Settlement Grant, funded by Lincolnshire County Council, continues to support Ukrainian citizens.

Bourne United Charities, Bourne Town Council and Len Pick Trust provided funding to deliver a service for the community of Bourne.

We are grateful to Worth Waynflete Foundation, Spalding Town Husbands Charity and Citizens Advice for donations to help meet the needs of people during the cost-of-living crisis.

Staff continue to provide help and support for people struggling to afford the basics, funded through the partnership of Citizens Advice and Trussell Trust's Help Through Hardship helpline.

We have had funding from NHS Lincolnshire to cope with Winter Pressures, Shine Lincolnshire to provide advice in partnership with Mindspace, Stamford, Trussel Trust for Stamford foodbank and funding from Ctizens Advice to help increase our remote service capacity and help people in fuel poverty.

New funding has been secured this year from Independent Age to improve the lives of older people facing hardship, and from Stamford Foodbank to work together in partnership to offer financial advice for foodbank customers facing hardship.

Management and other issues

The core funding accounts for 25.4% of the total income but, because of this strong base, the company has managed to lever in 74.6% from other sources over the year, enabling it to provide specialist benefit and debt advice, home visits, and to provide support to migrant workers.

Citizens Advice South Lincolnshire (CASL) is a member of Citizens Advice Lincolnshire (CAL), a consortium of Citizens Advice companies which work collaboratively to improve and enhance advice services across the county.

Investment Policy

Under the Memorandum and Articles of Association, the charity has the power to make any investment which the Board of Directors sees fit.

Financial review (continued)

Reserves Policy

The directors have agreed to maintain a minimum designated reserve of £213,000 which is believed to be sufficient to cover the orderly winding up of the company in the event that all funding is withdrawn.
The previous designated fund in respect of the net book value of fixed assets has been reduced to £12,719.
The restricted reserves have been evaluated, and £17,081 has been provided as at 31-3-24 (2023 £15,748)

Small company provisions

This report has been prepared in accordance with the provisions applicable to companies entitled to the small companies exemption.

The trustees' annual report (incorporating the directors' report) was approved on 19th September 2024 and signed on behalf of the board of trustees by:

Monica Stark
Chairman

Citizens Advice South Lincolnshire

Company Limited by Guarantee

Independent Examiner's Report to the Trustees

For the year ended 31st March 2024

I report to the trustees on my examination of the financial statements of Citizens Advice South Lincolnshire ('the charity') for the year ended 31st March 2024.

Responsibilities and basis of report

As the trustees of the company (and also its directors for the purposes of company law) you are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of the charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

Since the charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants in England and Wales (ICAEW), which is one of the listed bodies.

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the charity as required by section 386 of the 2006 Act; or

2. the financial statements do not accord with those records; or

3. the financial statements do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination; or

4. the financial statements have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Andrew M Smith FCA
Independent Examiner
Salway & Wright
32 The Crescent
Spalding
Lincs
PE11 1AF

19th September 2024

Citizens Advice South Lincolnshire

Company Limited by Guarantee

Statement of Financial Activities
(including income and expenditure account)

For the year ended 31st March 2024

	Note	2024 Unrestricted funds £	2024 Restricted funds £	2024 Total funds £	2023 Total funds £
Income and endowments					
Donations and grants	5	311,875	557,037	868,912	819,994
Investment income	6	9,088	-	9,088	3,287
Other income	7	23,135	-	23,135	12,505
Total income		344,098	557,037	901,135	835,786
Expenditure					
Expenditure on charitable activities	8	(505,769)	(466,253)	(972,022)	(860,856)
Governance costs	9	(2,673)	-	(2,673)	(3,467)
Total expenditure		(508,442)	(466,253)	(974,695)	(864,323)
Net income		(164,344)	90,784	(73,560)	(28,537)
Transfer between funds		89,451	(89,451)	-	-
Net movement in funds		(74,893)	1,333	(73,560)	(28,537)
Reconciliation of funds					
Total funds brought forward		396,018	-	396,018	424,555
Total funds carried forward	18	321,125	1,333	322,458	396,018

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

Citizens Advice South Lincolnshire

Company Limited by Guarantee

Statement of Financial Position

as at 31st March 2024

	Note	2024		2023	
		£	£	£	£
Fixed assets					
Tangible fixed assets	**14**		12,719		15,367
Current assets					
Debtors	**15**	64,714		44,015	
Cash at bank and in hand		375,960		486,124	
		440,674		530,139	
Creditors: amounts falling due within one year	**16**	130,935		149,488	
Net current assets			309,739		380,651
Net assets			322,458		396,018
Funds of the charity					
Restricted funds	**18**		17,081		15,748
Unrestricted funds	**18**		305,377		380,270
Total charity funds			322,458		396,018

For the year ending 31st March 2024 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476;
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of financial statements

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

These financial statements were approved by the board of trustees and authorised for issue on 19th September 2024, and are signed on behalf of the board by:

Monica Stark
Trustee

Clare Wadsworth
Trustee

The notes on pages 10 to 16 form a part of the financial statements

Citizens Advice South Lincolnshire

Company Limited by Guarantee

Statement of Cash Flows

For the year ended 31st March 2024

	2024	2023
	£	£
Cash flows from operating activities		
Net income	(73,560)	(28,537)
Adjustments for:		
Depreciation of tangible fixed assets	9,761	10,400
Other interest receivable and similar income	(9,088)	(3,287)
Accrued expenses	2,871	5,874
Changes in:		
Trade and other debtors	(20,699)	4,242
Trade and other creditors	(21,424)	(14,286)
Cash generated from operations	(112,139)	(25,594)
Interest received	9,088	3,287
Net cash from operating activities	(103,051)	(22,307)
Cash flows from investing activities		
Purchase of tangible assets	(7,113)	(18,329)
Net cash used in investing activities	(7,113)	(18,329)
Net increase in cash and cash equivalents	(110,164)	(40,636)
Cash and cash equivalents at beginning of year	486,124	526,760
Cash and cash equivalents at end of year	375,960	486,124

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:
Council Offices, Priory Road, Spalding, PE11 2XE.

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.

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.

Taxation

The charity is exempt from corporation tax on its charitable activities.

Fund accounting

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

Restricted funds are subject to restrictions on their expenditure declared by the donor.

The company has designated funds which are unrestricted funds set aside for specific purposes. These include an amount equivalent to the net book value of fixed assets used to enable the company to continue to carry out its charitable activities and an amount which is believed to be sufficient to cover the orderly winding up of the company in the event that all funding is withdrawn and an amount to provide for the replacement of IT equipment.

3. Accounting policies *(continued)*

Incoming resources

All incoming resources are 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 money, receipt is probable and its amount can be measured reliably.
- 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.

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 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 of the charity apportioned to charitable activities.
- costs relating to the governance of the charity apportioned to 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.

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:

Tenant's Improvements	-	20% straight line
Office Equipment	-	33% straight line
Computer Equipment	-	33% straight line

4. Limited by guarantee

Members guarantee to contribute an amount not exceeding £1 to the assets of the charitable company in the event of winding up.

5. Donations and grants

	Unrestricted Funds £	Restricted Funds £	**Total Funds 2024** £	Total Funds 2023 £
Donations				
Voluntary donations	10,192	-	10,192	6,935
Fundraising	5,292		5,292	
Grants				
Lincolnshire County Council	79,953		79,953	79,953
South Holland District Council	88,960	24,736	113,696	107,620
South Kesteven District Council	52,000	39,530	91,530	91,930
Adviceline	31,125		31,125	
Energy Advice	44,353		44,353	
East Midlands Money Advice	-	140,946	140,946	165,333
Holbeach United Charities	-	8,000	8,000	7,000
EU Settlement Scheme	-	5,337	5,337	47,322
Ukraine Resettlement Grant	-	25,093	25,093	10,500
Flex	-	17,073	17,073	22,411
Trussell Trust	-	208,759	208,759	180,860
East Coast Community Fund	-			6,773
Len Pick Trust, Bourne United Charities and Bourne Town Council	-	22,000	22,000	20,000
Mindspace	-	15,440	15,440	6,800
Winter Pressures (NHS)	-	14,885	14,885	18,082
Energy Redress Fuel Vouchers Project	-	1,925	1,925	48,475
Independent Age		15,333	15,333	
Stamford Foodbank		17,980	17,980	
	311,875	557,037	868,912	819,994

6. Investment income

	Unrestricted Funds £	Restricted Funds £	**Total Funds 2024** £	Total Funds 2023 £
Bank interest receivable	9,088	-	9,088	3,287

7. Other income

	Unrestricted Funds £	Restricted Funds £	**Total Funds 2024** £	Total Funds 2023 £
Miscellaneous income	23,135	-	23,135	12,505

8. Expenditure on charitable activities

	Unrestricted Funds £	Restricted Funds £	**Total Funds 2024 £**	Total Funds 2023 £
Salaries	320,790	413,490	734,280	617,619
Employers national insurance contributions	18,838	24,282	43,120	36,418
Pension costs	3,765	4,852	8,617	5,737
Rent and rates	42,081	4,524	46,605	40,017
Light, heat and water	15,911	-	15,911	14,356
Repairs and maintenance	5,797	-	5,797	4,575
Insurance	4,225	-	4,225	3,873
Training	2,516	240	2,756	2,085
Other staff and volunteer costs	8,915	5,596	14,511	13,826
Travelling expenses	13,859	6,060	19,919	11,194
Telephone and communications	12,204	2,648	14,852	15,824
Sundry office costs	5,538	88	5,626	4,144
Energy Saving Trust fuel vouchers	-	727	727	41,667
Partner Payments	-	1,400	1,400	-
Depreciation	9,761	-	9,761	10,400
Postage and stationery	8,417	316	8,733	8,990
Information and IT services	18,779	468	19,247	18,368
Reference materials	11,181	1,379	12,560	8,800
Office equipment	3,192	183	3,375	2,963
	505,769	466,253	972,022	860,856

9. Governance costs

	Unrestricted Funds £	Restricted Funds £	**Total Funds 2024 £**	Total Funds 2023 £
Trustee expenses	-	-	-	-
Legal and professional fees	2,534	-	2,534	3,257
Bank charges	139	-	139	160
Other	-	-	-	50
	2,673	-	2,673	3,467

10. Net income

Net income is stated after charging/(crediting):

	2024 £	2023 £
Depreciation of tangible fixed assets	9,761	10,400

11. Independent examination fees

	2024 £	2023 £
Fees payable to the independent examiner for:		
Independent examination of the financial statements	259	310

12. Staff costs

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

	2024	2023
	£	£
Wages and salaries	734,280	617,619
Social security costs	43,120	36,418
Employer contributions to pension plans	8,617	5,737
	786,017	659,774

The average head count of employees during the year was 45 (2022: 38).
No employee received employee benefits of more than £60,000 during the year (2022: Nil).

13. Trustee remuneration and expenses

None of the trustees received any remuneration or benefits during the year (2023: Nil).
During the year the trustees received £Nil (2023: £Nil) as reimbursed expenses.

14. Tangible fixed assets

	Tenants improvements	Office equipment	**Total**
	£	£	**£**
Cost			
At 1st April 2023	15,649	62,519	78,168
Additions	-	7,113	7,113
Disposals			
At 31st March 2024	15,649	69,632	85,281
Depreciation			
At 1st April 2023	15,649	47,152	62,801
Charge for the year	-	9,761	9,761
Disposals			
At 31st March 2024	15,649	56,913	72,562
Carrying amount			
At 31st March 2024	-	12,719	12,719
At 31st March 2023	-	15,367	15,367

15. Debtors

	2024	2023
	£	£
Trade debtors	56,662	36,047
Prepayments	8,052	7,968
	64,714	44,015

16. Creditors falling due within one year

	2024	2023
	£	£
Trade creditors	2,603	2,983
Accruals and deferred income	104,074	122,944
Social security and other taxes	12,760	12,904
Other creditors	11,498	10,657
	130,935	149,488

17. Pension benefits

Defined contribution plans

The amount recognised in income or expenditure as an expense in relation to defined contribution plans was £8,617 (2023: £5,737).

18. Analysis of charitable funds

	At 01.04.23	Income	Expenditure	Transfers	**At 31.03.24**
	£	£	£	£	£
Restricted Funds:					
Restricted Charitable Activities (Note 5 and 8)		557,037	(466,253)		
Transfer to Unrestricted Fund				(89,451)	
Restricted Funds C/fwd	15,748	557,037	(466,253)	(89,451)	17,081
Unrestricted Funds:					
General Fund B/fwd	108,329				108,329
Unrestricted Charitable Activities (Note 5 and 8)		311,875	(505,769)		(193,894)
Net Income (Note 6 and 7)		32,223			32,223
Governance costs (Note 9)			(2,673)		(2,673)
Transfer from Restricted Funds				89,451	89,451
Change in valuation of Designated Fund				46,222	46,222
General Fund C/fwd	108,329	344,098	(508,442)	135,673	79,658
Designated Funds B/fwd	-				
Potential Winding up Costs	220,000			(7,000)	213,000
AdviceLine costs for next financial year	36,574			(36,574)	
Fixed assets still to depreciate	15,367			(2,648)	12,719
Designated Funds C/fwd	271,941	-	-	(46,222)	225,719
Total Funds	**396,018**	**901,135**	**(974,695)**	**-**	**322,458**

Prior Year Comparison	At 01.04.22	Income	Expenditure	Transfers	At 31.03.23
	£	£	£	£	£
Restricted Funds:					
Restricted Charitable Activities		596,706	(486,720)		
Transfer to Unrestricted Fund				(94,238)	
Restricted Funds C/fwd	-	596,706	(486,720)	(94,238)	15,748
Unrestricted Funds:					
General Fund B/fwd	164,117				164,117
Unrestricted Charitable Activities		223,288	(374,136)		(150,848)
Net Income (Note 6 and 7)		15,792			15,792
Governance costs (Note 9)			(3,467)		(3,467)
Transfer from Restricted Funds				94,238	94,238
Change in valuation of Designated Fund				(11,503)	(11,503)
General Fund C/fwd	164,117	239,080	(377,603)	82,735	108,329
Designated Funds B/fwd					
Potential Winding up Costs	235,000			(15,000)	220,000
Computer replacement fund	18,000			(18,000)	
AdviceLine costs for next financial year				36,574	36,574
Fixed assets still to depreciate	7,438			7,929	15,367
Designated Funds C/fwd	260,438	-	-	11,503	271,941
Total Funds	**424,555**	**835,786**	**(864,323)**	**-**	**396,018**

19. Analysis of net assets between funds

	Unrestricted Funds	Restricted Funds	**Total Funds 2024**
	£	£	**£**
Tangible fixed assets	12,719	-	12,719
Current assets	428,575	12,099	440,674
Creditors falling due within one year	(118,836)	(12,099)	(130,935)
Net assets	322,458	-	322,458

	Unrestricted Funds	Restricted Funds	Total Funds 2023
	£	£	**£**
Tangible fixed assets	15,367	-	15,367
Current assets	518,359	11,780	530,139
Creditors falling due within one year	(137,708)	(11,780)	(149,488)
Net assets	396,018	-	396,018

20. Related parties

The company is a member of Citizens Advice Lincolnshire (CAL), a charitable company limited by guarantee. CAL is a joint venture between the Lincolnshire Citizens Advice companies to represent them as a consolidated entity in relationships with Lincolnshire County Council. The liability of the company to CAL as a member is limited to £1.

CITIZENS ADVICE SOUTH LINCOLNSHIRE

England & Wales - Charity number 1165743

Accounts

Company registration number:	**09935120**
Charity registration number:	**1165743**

Citizens Advice South Lincolnshire

Company Limited by Guarantee

Unaudited Financial Statements

For the year ended 31st March 2023

Citizens Advice South Lincolnshire

Company Limited by Guarantee

Financial Statements

For the year ended 31st March 2023

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Citizens Advice South Lincolnshire

Company Limited by Guarantee

Trustees' Annual Report (incorporating the Directors' Report)

For the year ended 31st March 2023

The trustees, who are also the directors for the purposes of company law, present their report and the unaudited financial statements of the charity for the year ended 31st March 2023.

Reference and administrative details

Registered charity name	Citizens Advice South Lincolnshire
Charity registration number	1165743
Company registration number	09935120
Principal office and registered office	Council Offices Priory Road Spalding PE11 2XE

The trustees

Sameena Alladin	
Melvyn Price	Resigned 16th November, 2022
Jeremy Stephen Gibbs	
Susan Mary West	
Mark Simon Hallewell	
Vicky Haw	
Monica Stark	
Heather Lucy Jane McLoughlin	
Timothy Jubb	
Clare Elizabeth Wadsworth	

Company secretary

Simon Ian Richards

Independent examiner	Andrew M Smith Salway and Wright 32 The Crescent Spalding PE11 1AF
Bankers	Lloyds Bank plc Hall Place Spalding PE11 1SR

Bankers (continued)

CAF Bank Limited
25 KingsHill Avenue
Kings Hill
West Malling
ME19 4JQ

CCLA Investment Management Limited
Senator House
85 Queen Victoria Street
London
EC4V 4ET

Melton Mowbray Building Society
Mutual House
Leicester Road
Melton Mowbray
LE13 0DB

Structure, governance and management

Governing Document

Citizens Advice South Lincolnshire is a company limited by guarantee governed by its Memorandum and Articles of Association, it was incorporated on 4th January 2016. It was registered as a charity with the Charity Commission on 24th February 2016.

Members guarantee to contribute an amount not exceeding £1 to the assets of the charitable company in the event of winding up. The total number of such guarantees at 31 March 2023 was 9.

Appointment of Directors

Applications to become a director were received, typically in response to advertising or through existing contacts. Prospective directors were then interviewed by at least one director. Successful candidates were presented to a Directors' Meeting that decided whether or not to appoint. All directors are Members of the company.

Director Induction and Training

New directors have been provided with an induction pack outlining their roles and responsibilities and are supported by an existing director in a mentoring role. They have been given a tour around the premises and introduced to key staff. In addition training has been provided by regional and national Citizens Advice training organisations.

Organisation

The Board of Directors have met quarterly and administer the charity. Whilst they have been responsible for the strategic direction of the charity, the Chief Officer has been responsible for the day-to-day operations of the Company. In addition members have participated in four sub committees covering finance, people, external affairs and remuneration, ensuring that these issues are thoroughly examined and debated ahead of making proposals and recommendations to the Board.

Structure, governance and management (continued)

Risk Management

The Charity has continued to work under the supervising and monitoring umbrella of the National Association of Citizens Advice, and has operated a well-defined Risk Management process.
The Directors have been responsible for ensuring that all risks are identified, assessed and managed in a dynamic manner and that the systems of internal control are robust and relevant, are applied rigorously and reported regularly. The object of the risk policy has been to limit the exposure of the Company's business, and the assets for which it is responsible, financial, operational and other risks and to ensure business continuity. The Risk Register has been reviewed as part of the normal business process by risk owners, on a quarterly basis through the full Board of Directors.

Objectives and activities

The objects of the charity have been to:

Provide advice services to individuals resident in the South Holland and South Kesteven areas under the auspices of Citizens Advice.

Promote any charitable purpose for the benefit of the community in South Holland and South Kesteven by the advancement of education, the protection and preservation of health and the relief of poverty, sickness and distress.

Public benefit

The directors confirm that they have referred to the public benefit guidance published by the Charity Commission. This is evidenced by the sections of this report showing that all services provided by the charity have been available to the public and designed to assist and benefit those members of the public who seek advice.

Achievements and performance

In 2022/23 Citizens Advice South Lincolnshire helped 11,624 clients and supported them with 37,543 new issues.

It helped clients in financial difficulty with an aggregate debt figure of £2,107,436

This was achieved by 64 volunteers and 44 paid staff. It has been estimated by Citizens Advice, the national organisation, that the annual value of volunteering at Citizens Advice South Lincolnshire is £361,148

Financial review

Funding

Citizens Advice South Lincolnshire has been funded largely by way of grants, commissioned services and donations. The directors are grateful to all contributors.

This year, grant funding has been received from South Holland District Council ("SHDC"), South Kesteven District Council ("SKDC") and Lincolnshire County Council ("LCC") to provide the generalist advice service.

The provision of funding from the East Midlands Money Advice Service (managed by the Community Advice and Law Service) together with SKDC and SHDC for money advice has allowed for a continuation of the debt work that has been provided for the community.

Holbeach United Charity has provided funding for the most vunerable members of the Holbeach community within their own homes providing advice and support regarding welfare benefits.

The Home Office provided funding to deliver the EUSS scheme across Lincolnshire for which we are extremely grateful.

Bourne United Charities, Bourne Town Council and Len Pick Trust provided funding to deliver a service for the community of Bourne.

We are grateful to Worth Waynflete Foundation and Spalding Town Husbands Charity for donations to help meet the needs of people during the cost-of-living crisis.

We are also grateful to the East Coast Communities Fund who provided funding to support the delivery of the much needed Migrant Worker Helpline .

Staff continue to provide help and support for people struggling to afford the basics, funded through the partnership of Citizens Advice and Trussell Trust's Help Through Hardship helpline.
We have had funding from NHS Lincolnshire to cope with Winter Pressures, Shine Lincolnshire to provide advice in partnership with Mindspace, Stamford and funding from Ctizens Advice and Energy Redress Trust to help people in fuel poverty.

Management and other issues

The core funding accounts for 26.4% of the total income but, because of this strong base, the company has managed to lever in 73.6% from other sources over the year, enabling it to provide specialist benefit and debt advice, home visits, and to provide support to migrant workers.

Citizens Advice South Lincolnshire (CASL) is a member of Citizens Advice Lincolnshire (CAL), a consortium of Citizens Advice companies which work collaboratively to improve and enhance advice services across the county.

Investment Policy

Under the Memorandum and Articles of Association, the charity has the power to make any investment which the Board of Directors sees fit.

Financial review (continued)

Reserves Policy

The directors have agreed to maintain a minimum designated reserve of £220,000 which is believed to be sufficient to cover the orderly winding up of the company in the event that all funding is withdrawn.
The previous designated fund in respect of the net book value of fixed assets has been increased to £15,367.
The previous designated fund created in order to provide for the replacement of IT equipment is now not considered necessary, reducing the fund by £18,224.
An additional designated fund has been created in order to cover the cost of staff employed working on Adviceline for the next financial year, at an estimated cost of £36,574.

Small company provisions

This report has been prepared in accordance with the provisions applicable to companies entitled to the small companies exemption.

The trustees' annual report (incorporating the directors' report) was approved on 21st September 2023 and signed on behalf of the board of trustees by:

Monica Stark
Chairman

Citizens Advice South Lincolnshire

Company Limited by Guarantee

Independent Examiner's Report to the Trustees

For the year ended 31st March 2023

I report to the trustees on my examination of the financial statements of Citizens Advice South Lincolnshire ('the charity') for the year ended 31st March 2023.

Responsibilities and basis of report

As the trustees of the company (and also its directors for the purposes of company law) you are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of the charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

Since the charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants in England and Wales (ICAEW), which is one of the listed bodies.

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the charity as required by section 386 of the 2006 Act; or

2. the financial statements do not accord with those records; or

3. the financial statements do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination; or

4. the financial statements have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Andrew M Smith FCA
Independent Examiner
Salway & Wright
32 The Crescent
Spalding
Lincs
PE11 1AF

21st September 2023

Citizens Advice South Lincolnshire

Company Limited by Guarantee

Statement of Financial Activities
(including income and expenditure account)

For the year ended 31st March 2023

	Note	2023 Unrestricted funds £	2023 Restricted funds £	2023 Total funds £	2022 Total funds £
Income and endowments					
Donations and grants	5	223,288	596,706	819,994	869,804
Investment income	6	3,287	-	3,287	946
Other income	7	12,505	-	12,505	3,015
Total income		239,080	596,706	835,786	873,765
Expenditure					
Expenditure on charitable activities	8	(374,136)	(486,720)	(860,856)	(834,646)
Governance costs	9	(3,467)	-	(3,467)	(5,374)
Total expenditure		(377,603)	(486,720)	(864,323)	(840,020)
Net income		(138,523)	109,986	(28,537)	33,745
Transfer between funds		94,238	(94,238)	-	-
Net movement in funds		(44,285)	15,748	(28,537)	33,745
Reconciliation of funds					
Total funds brought forward		424,555	-	424,555	390,810
Total funds carried forward	18	380,270	15,748	396,018	424,555

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 10 to 16 form a part of the financial statements

Citizens Advice South Lincolnshire

Company Limited by Guarantee

Statement of Financial Position

as at 31st March 2023

	Note	2023		2022	
		£	£	£	£
Fixed assets					
Tangible fixed assets	**14**		15,367		7,438
Current assets					
Debtors	**15**	44,015		48,257	
Cash at bank and in hand		486,124		526,760	
		530,139		575,017	
Creditors: amounts falling due within one year	**16**	149,488		157,900	
Net current assets			380,651		417,117
Net assets			396,018		424,555
Funds of the charity					
Unrestricted funds	**18**		396,018		424,555
Total charity funds			396,018		424,555

For the year ending 31st March 2023 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476;
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of financial statements

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

These financial statements were approved by the board of trustees and authorised for issue on 21st September 2023, and are signed on behalf of the board by:

Monica Stark
Trustee

Clare Wadsworth
Trustee

The notes on pages 10 to 16 form a part of the financial statements

Citizens Advice South Lincolnshire

Company Limited by Guarantee

Statement of Cash Flows

For the year ended 31st March 2023

	2023	2022
	£	£
Cash flows from operating activities		
Net income	(28,537)	33,745
Adjustments for:		
Depreciation of tangible fixed assets	10,400	6,910
Other interest receivable and similar income	(3,287)	(946)
Accrued expenses	5,874	4,240
Changes in:		
Trade and other debtors	4,242	22,461
Trade and other creditors	(14,286)	(16,803)
Cash generated from operations	(25,594)	49,607
Interest received	3,287	946
Net cash from operating activities	(22,307)	50,553
Cash flows from investing activities		
Purchase of tangible assets	(18,329)	(5,505)
Net cash used in investing activities	(18,329)	(5,505)
Net increase in cash and cash equivalents	(40,636)	45,048
Cash and cash equivalents at beginning of year	526,760	481,712
Cash and cash equivalents at end of year	486,124	526,760

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:
Council Offices, Priory Road, Spalding, PE11 2XE.

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.

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.

Taxation

The charity is exempt from corporation tax on its charitable activities.

Fund accounting

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

Restricted funds are subject to restrictions on their expenditure declared by the donor.

The company has designated funds which are unrestricted funds set aside for specific purposes.
These include an amount equivalent to the net book value of fixed assets used to enable the company to continue to carry out its charitable activities and an amount which is believed to be sufficient to cover the orderly winding up of the company in the event that all funding is withdrawn and an amount to provide for the replacement of IT equipment.

3. Accounting policies *(continued)*

Incoming resources

All incoming resources are 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 money, receipt is probable and its amount can be measured reliably.
- 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.

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 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 of the charity apportioned to charitable activities.
- costs relating to the governance of the charity apportioned to 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.

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:

Tenant's Improvements	-	20% straight line
Office Equipment	-	33% straight line
Computer Equipment	-	33% straight line

4. Limited by guarantee

Members guarantee to contribute an amount not exceeding £1 to the assets of the charitable company in the event of winding up.

5. Donations and grants

	Unrestricted Funds £	Restricted Funds £	**Total Funds 2023 £**	Total Funds 2022 £
Donations				
Voluntary donations	6,935	-	6,935	3,451
Grants				
Lincolnshire County Council	79,953		79,953	79,953
South Holland District Council	84,000	23,620	107,620	115,148
South Kesteven District Council	52,400	39,530	91,930	111,530
Lincolnshire Co-operative		-		168
East Midlands Money Advice	-	165,333	165,333	134,587
Holbeach United Charities	-	7,000	7,000	6,341
EU Settlement Scheme	-	47,322	47,322	108,727
Trussell Trust	-	180,860	180,860	149,022
East Coast Community Fund	-	6,773	6,773	13,547
Len Pick Trust, Bourne United Charities and Bourne Town Council	-	20,000	20,000	-
Flex	-	22,411	22,411	-
Mindspace	-	6,800	6,800	-
Ukraine Resettlement	-	10,500	10,500	-
Winter Pressures (NHS)	-	18,082	18,082	-
EMMA Increasing Capacity	-			9,397
Energy Redress Fuel Vouchers Project	-	48,475	48,475	2,673
Help to Claim				66,943
GP Referral Project				10,000
Time to Shine Project				15,509
KickStart Placements				16,142
Single Queue AdviceLine				26,666
	223,288	596,706	819,994	869,804

6. Investment income

	Unrestricted Funds £	Restricted Funds £	**Total Funds 2023 £**	Total Funds 2022 £
Bank interest receivable	3,287	-	3,287	946

7. Other income

	Unrestricted Funds £	Restricted Funds £	**Total Funds 2023 £**	Total Funds 2022 £
Miscellaneous income	12,505	-	12,505	3,015

8. Expenditure on charitable activities

	Unrestricted Funds £	Restricted Funds £	**Total Funds 2023 £**	Total Funds 2022 £
Salaries	213,148	404,471	617,619	590,330
Employers national insurance contributions	12,568	23,850	36,418	39,165
Pension costs	1,980	3,757	5,737	5,716
Rent and rates	40,118	-101	40,017	38,326
Light, heat and water	14,356	-	14,356	11,042
Repairs and maintenance	4,513	62	4,575	1,636
Insurance	3,873	-	3,873	2,386
Training	1,972	113	2,085	2,938
Other staff and volunteer costs	7,913	5,913	13,826	12,950
Travelling expenses	6,676	4,518	11,194	6,952
Telephone and communications	12,328	3,496	15,824	21,432
Exceptional costs of moving office	-	-	-	41,760
Sundry office costs	3,734	410	4,144	2,257
Energy Saving Trust fuel vouchers	-	41,667	41,667	-
Depreciation	10,400	-	10,400	6,910
Postage and stationery	8,886	104	8,990	8,729
Information and IT services	20,958	-2,590	18,368	24,774
Reference materials	8,472	328	8,800	16,183
Office equipment	2,241	722	2,963	1,160
	374,136	486,720	860,856	834,646

9. Governance costs

	Unrestricted Funds £	Restricted Funds £	**Total Funds 2023 £**	Total Funds 2022 £
Trustee expenses	-	-	-	70
Legal and professional fees	3,257	-	3,257	5,203
Bank charges	160	-	160	101
Other	50	-	50	-
	3,467	-	3,467	5,374

10. Net income

Net income is stated after charging/(crediting):

	2023 £	2022 £
Depreciation of tangible fixed assets	10,400	6,910

11. Independent examination fees

	2023 £	2022 £
Fees payable to the independent examiner for:		
Independent examination of the financial statements	310	372

12. Staff costs

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

	2023	2022
	£	£
Wages and salaries	617,619	590,330
Social security costs	36,418	39,165
Employer contributions to pension plans	5,737	5,716
	659,774	635,211

The average head count of employees during the year was 38 (2022: 35).
No employee received employee benefits of more than £60,000 during the year (2022: Nil).

13. Trustee remuneration and expenses

None of the trustees received any remuneration or benefits during the year (2022: Nil).
During the year the trustees received £Nil (2022: £70) as reimbursed expenses.

14. Tangible fixed assets

	Tenants improvements	Office equipment	**Total**
	£	£	**£**
Cost			
At 1st April 2022	15,649	44,190	59,839
Additions	-	18,329	18,329
Disposals			
At 31st March 2023	15,649	62,519	78,168
Depreciation			
At 1st April 2022	15,649	36,752	52,401
Charge for the year	-	10,400	10,400
Disposals			
At 31st March 2023	15,649	47,152	62,801
Carrying amount			
At 31st March 2023	-	15,367	15,367
At 31st March 2022	-	7,438	7,438

15. Debtors

	2023	2022
	£	£
Trade debtors	36,047	42,879
Prepayments	7,968	5,378
	44,015	48,257

16. Creditors falling due within one year

	2023	2022
	£	£
Trade creditors	2,983	9,168
Accruals and deferred income	122,944	119,630
Social security and other taxes	12,904	11,001
Other creditors	10,657	18,101
	149,488	157,900

17. Pension benefits

Defined contribution plans

The amount recognised in income or expenditure as an expense in relation to defined contribution plans was £5,737 (2022: £5,716).

18. Analysis of charitable funds

	At 01.04.22	Income	Expenditure	Transfers	**At 31.03.23**
	£	£	£	£	£
Restricted Funds:					
Restricted Charitable Activities (Note 5 and 8)		596,706	(486,720)		
Transfer to Unrestricted Fund				(94,238)	
Restricted Funds C/fwd	-	596,706	(486,720)	(94,238)	15,748
Unrestricted Funds:					
General Fund B/fwd	164,117				164,117
Unrestricted Charitable Activities (Note 5 and 8)		223,288	(374,136)		(150,848)
Net Income (Note 6 and 7)		15,792			15,792
Governance costs (Note 9)			(3,467)		(3,467)
Transfer from Restricted Funds				94,238	94,238
Change in valuation of Designated Fund				(11,503)	(11,503)
General Fund C/fwd	164,117	239,080	(377,603)	82,735	108,329
Designated Funds B/fwd					
Potential Winding up Costs	235,000			(15,000)	220,000
Computer replacement fund	18,000			(18,000)	
AdviceLine costs for next financial year				36,574	36,574
Fixed assets still to depreciate	7,438			7,929	15,367
Designated Funds C/fwd	260,438	-	-	11,503	271,941
Total Funds	**424,555**	**835,786**	**(864,323)**	**-**	**396,018**

Prior Year Comparison	At 01.04.21	Income	Expenditure	Transfers	At 31.03.22
	£	£	£	£	£
Restricted Funds:					
Restricted Charitable Activities		643,232	(478,620)		
Transfer to Unrestricted Fund				(164,612)	
Restricted Funds C/fwd	-	643,232	(478,620)	(164,612)	-
Unrestricted Funds:					
General Fund B/fwd	96,967				96,967
Unrestricted Charitable Activities		226,572	(356,026)		(129,454)
Net Income (Note 6 and 7)		3,961			3,961
Governance costs (Note 9)			(5,374)		(5,374)
Transfer from Restricted Funds				164,612	164,612
Change in valuation of Designated Fund				33,405	33,405
General Fund C/fwd	96,967	230,533	(361,400)	198,017	164,117
Designated Funds B/fwd					
Potential Winding up Costs	280,000			(45,000)	235,000
Computer replacement fund	5,000			13,000	18,000
Fixed assets still to depreciate	8,843			(1,405)	7,438
Designated Funds C/fwd	293,843	-	-	(33,405)	260,438
Total Funds	**390,810**	**873,765**	**(840,020)**	**-**	**424,555**

19. Analysis of net assets between funds

	Unrestricted Funds	Restricted Funds	**Total Funds 2023**
	£	£	**£**
Tangible fixed assets	15,367	-	15,367
Current assets	434,399	95,740	530,139
Creditors falling due within one year	(53,748)	(95,740)	(149,488)
Net assets	396,018	-	396,018

	Unrestricted Funds	Restricted Funds	Total Funds 2022
	£	£	**£**
Tangible fixed assets	7,438	-	7,438
Current assets	459,517	115,500	575,017
Creditors falling due within one year	(42,400)	(115,500)	(157,900)
Net assets	424,555	-	424,555

20. Related parties

The company is a member of Citizens Advice Lincolnshire (CAL), a charitable company limited by guarantee. CAL is a joint venture between the Lincolnshire Citizens Advice companies to represent them as a consolidated entity in relationships with Lincolnshire County Council. The liability of the company to CAL as a member is limited to £1.

CITIZENS ADVICE SOUTH LINCOLNSHIRE

England & Wales - Charity number 1165743

Accounts

Company registration number: 09935120

Charity registration number: 1165743

Citizens Advice South Lincolnshire

Company Limited by Guarantee

Unaudited Financial Statements

For the year ended 31st March 2022

Citizens Advice South Lincolnshire

Company Limited by Guarantee

Financial Statements

For the year ended 31st March 2022

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Citizens Advice South Lincolnshire

Company Limited by Guarantee

Trustees' Annual Report (incorporating the Directors' Report)

For the year ended 31st March 2022

The trustees, who are also the directors for the purposes of company law, present their report and the unaudited financial statements of the charity for the year ended 31st March 2022.

Reference and administrative details

Registered charity name	Citizens Advice South Lincolnshire
Charity registration number	1165743
Company registration number	09935120
Principal office and registered office	Council Offices Priory Road Spalding PE11 2XE

The trustees

Sameena Alladin	
John James Morden	resigned 31st January 2022
Melvyn Price	
Jeremy Stephen Gibbs	
Susan Mary West	
Mark Simon Hallewell	
Vicky Haw	
Monica Stark	
Heather Lucy Jane McLoughlin	
Timothy Jubb	appointed 22nd March 2022
Clare Elizabeth Wadsworth	appointed 22nd March 2022

Company secretary

Simon Ian Richards

Independent examiner	Andrew M Smith Salway and Wright 32 The Crescent Spalding PE11 1AF
Bankers	Lloyds Bank plc Hall Place Spalding PE11 1SR

Bankers (continued)

CAF Bank Limited
25 KingsHill Avenue
Kings Hill
West Malling
ME19 4JQ

CCLA Investment Management Limited
Senator House
85 Queen Victoria Street
London
EC4V 4ET

Melton Mowbray Building Society
Mutual House
Leicester Road
Melton Mowbray
LE13 0DB

Structure, governance and management

Governing Document

Citizens Advice South Lincolnshire is a company limited by guarantee governed by its Memorandum and Articles of Association, it was incorporated on 4th January 2016. It was registered as a charity with the Charity Commission on 24th February 2016.

Members guarantee to contribute an amount not exceeding £1 to the assets of the charitable company in the event of winding up. The total number of such guarantees at 31 March 2022 was 10.

Appointment of Directors

Applications to become a director were received, typically in response to advertising or through existing contacts. Prospective directors were then interviewed by at least one director. Successful candidates were presented to a Directors' Meeting that decided whether or not to appoint. All directors are Members of the company.

Director Induction and Training

New directors have been provided with an induction pack outlining their roles and responsibilities and are supported by an existing director in a mentoring role. They have been given a tour around the premises and introduced to key staff. In addition training has been provided by regional and national Citizens Advice training organisations.

Organisation

The Board of Directors have met quarterly and administer the charity. Whilst they have been responsible for the strategic direction of the charity, the Chief Officer has been responsible for the day-to-day operations of the Company. In addition members have formed sub committees from time to time as necessary.

Structure, governance and management (continued)

Risk Management

The Charity has continued to work under the supervising and monitoring umbrella of the National Association of Citizens Advice, and has operated a well-defined Risk Management process.
The Directors have been responsible for ensuring that all risks are identified, assessed and managed in a dynamic manner and that the systems of internal control are robust and relevant, are applied rigorously and reported regularly. The object of the risk policy has been to limit the exposure of the Company's business, and the assets for which it is responsible, financial, operational and other risks and to ensure business continuity. The Risk Register has been reviewed as part of the normal business process by risk owners, on a quarterly basis through the full Board of Directors.

Objectives and activities

The objects of the charity have been to:

Provide advice services to individuals resident in the South Holland and South Kesteven areas under the auspices of Citizens Advice.

Promote any charitable purpose for the benefit of the community in South Holland and South Kesteven by the advancement of education, the protection and preservation of health and the relief of poverty, sickness and distress.

Public benefit

The directors confirm that they have referred to the public benefit guidance published by the Charity Commission. This is evidenced by the sections of this report showing that all services provided by the charity have been available to the public and designed to assist and benefit those members of the public who seek advice.

Achievements and performance

In 2021/22 Citizens Advice South Lincolnshire helped 11,950 clients and supported them with 40,686 new issues.

It helped clients in financial difficulty with an aggregate debt figure of £3,842,011

This was achieved by 64 volunteers and 35 paid staff. It has been estimated by Citizens Advice, the national organisation, that the annual value of volunteering at Citizens Advice South Lincolnshire is £487,412

Financial review

Funding

Citizens Advice South Lincolnshire has been funded largely by way of grants, fees and commissioned services. The directors are grateful to all contributors.

This year, grant funding has been received from South Holland District Council ("SHDC"), South Kesteven District Council ("SKDC") and Lincolnshire County Council ("LCC") to provide the generalist advice service.

The provision of funding from the East Midlands Money Advice Service (part of the Financial Conduct Authority) together with SKDC and SHDC for money advice has allowed for a continuation of the debt work that has been provided for the community.

Holbeach United Charity has provided funding for the most vunerable members of the Holbeach community within their own homes providing advice and support regarding welfare benefits.

The Home Office provided funding to deliver the EUSS scheme across Lincolnshire.

Rank Foundation provided funding for an Impact Officer, through their Time to Shine Scheme.

The Department for Work and Pensions provided funding for Help to Claim support.

East Coast Communities Fund, the Leigh Trust and the Edith Murphy Foundation all provided funding to support the delivery of the Migrant Worker Helpline (known as EU Settlement Scheme).

Through a partnership of Citizens Advice and Trussell Trust, a Help Through Hardship helpline was created to provide help and support for people struggling to afford the basics.

Two Telephone Assessors were funded through the Kickstart scheme, and have gone on to provide important functions within the organisation.

Management and other issues

The core funding accounts for 25.6% of the total income but, because of this strong base, the company has managed to lever in 74.4% from other sources over the year, enabling it to provide specialist benefit and debt advice, home visits, and to provide support to migrant workers.

Citizens Advice South Lincolnshire (CASL) is a member of Citizens Advice Lincolnshire (CAL), a consortium of Citizens Advice companies which work collaboratively to improve and enhance advice service across the county.

Investment Policy

Under the Memorandum and Articles of Association, the charity has the power to make any investment which the Board of Directors sees fit.

Financial review (continued)

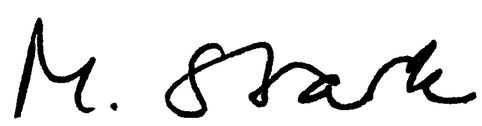
Reserves Policy

The directors have agreed to maintain a minimum designated reserve of £235,000 which is believed to be sufficient to cover the orderly winding up be of the company in the event that all funding is withdrawn.
The previous designated fund in respect of the net book value of fixed assets has been reduced to £7,438.
An additional designated fund has been created in order to provide for the replacement of IT equipment.
At 31st March 2022 this fund amounted to £18,224.

Small company provisions

This report has been prepared in accordance with the provisions applicable to companies entitled to the small companies exemption.

The trustees' annual report (incorporating the directors' report) was approved on 15th September 2022 and signed on behalf of the board of trustees by:



Monica Stark
Chairman

Citizens Advice South Lincolnshire

Company Limited by Guarantee

Independent Examiner's Report to the Trustees

For the year ended 31st March 2022

I report to the trustees on my examination of the financial statements of Citizens Advice South Lincolnshire ('the charity') for the year ended 31st March 2022.

Responsibilities and basis of report

As the trustees of the company (and also its directors for the purposes of company law) you are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of the charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

Since the charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants in England and Wales (ICAEW), which is one of the listed bodies.

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the charity as required by section 386 of the 2006 Act; or

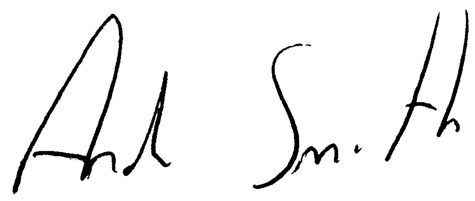
2. the financial statements do not accord with those records; or

3. the financial statements do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination; or

4. the financial statements have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Andrew M Smith FCA
Independent Examiner
Salway & Wright
32 The Crescent
Spalding
Lincs
PE11 1AF



15th September 2022

Citizens Advice South Lincolnshire

Company Limited by Guarantee

Statement of Financial Activities
(including income and expenditure account)

For the year ended 31st March 2022

		2022			2021
		Unrestricted funds	Restricted funds	**Total funds**	Total funds
	Note	**£**	**£**	**£**	**£**
Income and endowments					
Donations and grants	**5**	226,572	643,232	869,804	749,774
Investment income	**6**	946	-	946	1,051
Other income	**7**	3,015	-	3,015	5,585
Total income		230,533	643,232	873,765	756,410
Expenditure					
Expenditure on charitable activities	**8**	(356,026)	(478,620)	(834,646)	(665,416)
Governance costs	**9**	(5,374)	-	(5,374)	(2,992)
Total expenditure		(361,400)	(478,620)	(840,020)	(668,408)
Net income		(130,867)	164,612	33,745	88,002
Transfer between funds		164,612	(164,612)	-	-
Net movement in funds		33,745	-	33,745	88,002
Reconciliation of funds					
Total funds brought forward		390,810	-	390,810	302,808
Total funds carried forward		424,555	-	424,555	390,810

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 10 to 17 form a part of the financial statements

Citizens Advice South Lincolnshire

Company Limited by Guarantee

Statement of Financial Position

as at 31st March 2022

	Note	2022		2021	
		£	£	£	£
Fixed assets					
Tangible fixed assets	14		7,438		8,843
Current assets					
Debtors	15	48,257		70,718	
Cash at bank and in hand		526,760		481,712	
		575,017		552,430	
Creditors: amounts falling due within one year	16	157,900		170,463	
Net current assets			417,117		381,967
Net assets			424,555		390,810
Funds of the charity					
Unrestricted funds	18		424,555		390,810
Total charity funds			424,555		390,810

For the year ending 31st March 2022 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476;
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of financial statements

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

These financial statements were approved by the board of trustees and authorised for issue on 15th September 2022, and are signed on behalf of the board by:

M. Stark

Monica Stark
Trustee

Melwyn Price
Trustee

The notes on pages 10 to 17 form a part of the financial statements

Citizens Advice South Lincolnshire

Company Limited by Guarantee

Statement of Cash Flows

For the year ended 31st March 2022

	2022	2021
	£	£
Cash flows from operating activities		
Net income	33,745	88,002
Adjustments for:		
Depreciation of tangible fixed assets	6,910	10,059
Other interest receivable and similar income	(946)	(1,051)
Accrued expenses	4,240	6,569
Changes in:		
Trade and other debtors	22,461	(68,833)
Trade and other creditors	(16,803)	121,432
Cash generated from operations	49,607	156,178
Interest received	946	1,051
Net cash from operating activities	50,553	157,229
Cash flows from investing activities		
Purchase of tangible assets	(5,505)	(1,468)
Net cash used in investing activities	(5,505)	(1,468)
Net increase in cash and cash equivalents	45,048	155,761
Cash and cash equivalents at beginning of year	481,712	325,951
Cash and cash equivalents at end of year	526,760	481,712

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: Council Offices, Priory Road, Spalding, PE11 2XE.

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.

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.

Taxation

The charity is exempt from corporation tax on its charitable activities.

Fund accounting

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

Restricted funds are subject to restrictions on their expenditure declared by the donor.

The company has designated funds which are unrestricted funds set aside for specific purposes. These include an amount equivalent to the net book value of fixed assets used to enable the company to continue to carry out its charitable activities and an amount which is believed to be sufficient to cover the orderly winding up of the company in the event that all funding is withdrawn and an amount to provide for the replacement of IT equipment.

3. Accounting policies *(continued)*

Incoming resources

All incoming resources are 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 money, receipt is probable and its amount can be measured reliably.
- 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.

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 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 of the charity apportioned to charitable activities.
- costs relating to the governance of the charity apportioned to 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.

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:

Tenant's Improvements	-	20% straight line
Office Equipment	-	33% straight line
Computer Equipment	-	33% straight line

4. Limited by guarantee

Members guarantee to contribute an amount not exceeding £1 to the assets of the charitable company in the event of winding up.

5. Donations and grants

	Unrestricted Funds £	Restricted Funds £	**Total Funds 2022 £**
Donations			
Voluntary donations	3,451	-	3,451
Grants			
Lincolnshire County Council	79,953		79,953
South Holland District Council	84,000	31,148	115,148
South Kesteven District Council	59,000	52,530	111,530
Lincolnshire Co-operative	168	-	168
East Midlands Money Advice	-	134,587	134,587
Holbeach United Charities	-	6,341	6,341
EU Settlement Scheme	-	108,727	108,727
Trussell Trust	-	149,022	149,022
East Coast Community Fund	-	13,547	13,547
Help to Claim	-	66,943	66,943
GP Referral Project	-	10,000	10,000
Time to Shine Project	-	15,509	15,509
KickStart Pplacements	-	16,142	16,142
Single Queue AdviceLine	-	26,666	26,666
EMMA Increasing Capacity	-	9,397	9,397
Energy Redress Fuel Vouchers Project	-	2,673	2,673
	226,572	643,232	869,804

	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £
Donations			
Voluntary donations	4,973	-	4,973
Grants			
Lincolnshire County Council	81,353	-	81,353
South Holland District Council	84,459	22,985	107,444
South Kesteven District Council	69,000	27,548	96,548
Lincolnshire Co-operative	985	-	985
Big Lottery	-	25,154	25,154
East Midlands Money Advice	-	119,565	119,565
The Henry Smith Charity	-	10,667	10,667
Holbeach United Charities	-	8,455	8,455
National Association of Citizens Advice	-	93,954	93,954
Coronavirus Community Support Fund	-	35,197	35,197
Energy Saving Trust	-	23,930	23,930
EU Settlement Scheme	-	72,847	72,847
Rank Foundation	-	5,169	5,169
Trussell Trust	-	61,161	61,161
Other funders	2,372	-	2,372
	243,142	506,632	749,774

6. Investment income

	Unrestricted Funds £	**Total Funds 2022 £**	Unrestricted Funds £	Total Funds 2021 £
Bank interest receivable	946	946	1,051	1,051

7. Other income

	Unrestricted Funds £	**Total Funds 2022 £**	Unrestricted Funds £	Total Funds 2021 £
Miscellaneous income	3,015	3,015	5,585	5,585

8. Expenditure on charitable activities

	Unrestricted Funds £	Restricted Funds £	**Total Funds 2022 £**
Salaries	171,196	419,134	590,330
Employers national insurance contributions	11,358	27,807	39,165
Pension costs	1,658	4,058	5,716
Rent and rates	38,326	-	38,326
Light, heat and water	11,042	-	11,042
Repairs and maintenance	1,636	-	1,636
Insurance	2,386	-	2,386
Training	2,938	-	2,938
Other staff and volunteer costs	7,506	5,444	12,950
Travelling expenses	4,381	2,571	6,952
Telephone and communications	11,389	10,043	21,432
Exceptional costs of moving office	41,760	-	41,760
Sundry office costs	2,108	149	2,257
Energy Saving Trust fuel vouchers	-	-	-
Depreciation	6,910	-	6,910
Postage and stationery	8,119	610	8,729
Information and IT services	17,866	6,908	24,774
Reference materials	14,287	1,896	16,183
Office equipment	1,160	-	1,160
	356,026	478,620	834,646

8. Expenditure on charitable activities ***(continued)***

	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £
Salaries	173,290	302,150	475,440
Employers national insurance contributions	8,433	14,704	23,137
Pension costs	1,520	2,651	4,171
Rent and rates	31,920	-	31,920
Light, heat and water	8,885	-	8,885
Repairs and maintenance	2,118	389	2,507
Insurance	2,102	-	2,102
Training	1,447	34	1,481
Other staff and volunteer costs	3,563	4,027	7,590
Travelling expenses	2,556	74	2,630
Telephone and communications	10,665	5,521	16,186
Sundry office costs	2,046	-	2,046
Energy Saving Trust fuel vouchers	-	22,000	22,000
Depreciation	10,059	-	10,059
Postage and stationery	7,669	96	7,765
Information and IT services	17,736	15,122	32,858
Reference materials	10,655	1,833	12,488
Office equipment	1,564	587	2,151
	296,228	369,188	665,416

9. Governance costs

	Unrestricted Funds £	Restricted Funds £	**Total Funds 2022 £**	Total Funds 2021 £
Trustee expenses	70	-	70	126
Legal and professional fees	5,203	-	5,203	2,767
Bank charges	101	-	101	99
Other	-	-	-	-
	5,374	-	5,374	2,992

10. Net income

Net income is stated after charging/(crediting):

	2022 £	2021 £
Depreciation of tangible fixed assets	6,910	10,059

11. Independent examination fees

	2022 £	2021 £
Fees payable to the independent examiner for:		
Independent examination of the financial statements	372	300

12. Staff costs

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

	2022	2021
	£	£
Wages and salaries	590,330	475,440
Social security costs	39,165	23,137
Employer contributions to pension plans	5,716	4,171
	635,211	502,748

The average head count of employees during the year was 35 (2021: 33).

No employee received employee benefits of more than £60,000 during the year (2021: Nil).

13. Trustee remuneration and expenses

None of the trustees received any remuneration or benefits during the year (2021: Nil).

During the year the trustees received £70 (2021: £126) as reimbursed expenses.

14. Tangible fixed assets

	Tenants improvements	Office equipment	**Total**
	£	£	**£**
Cost			
At 1st April 2021	45,609	82,682	128,291
Additions	-	5,505	5,505
Disposals	(29,960)	(43,997)	(73,957)
At 31st March 2022	15,649	44,190	59,839
Depreciation			
At 1st April 2021	45,609	73,839	119,448
Charge for the year	-	6,910	6,910
Disposals	(29,960)	(43,997)	(73,957)
At 31st March 2022	15,649	36,752	52,401
Carrying amount			
At 31st March 2022	-	7,438	7,438
At 31st March 2021	-	8,843	8,843

15. Debtors

	2022	2021
	£	£
Trade debtors	42,879	67,702
Prepayments	5,378	3,016
	48,257	70,718

16. Creditors falling due within one year

	2022	2021
	£	£
Trade creditors	9,168	8,817
Accruals and deferred income	119,630	142,002
Social security and other taxes	11,001	9,532
Other creditors	18,101	10,112
	157,900	170,463

17. Pension benefits

Defined contribution plans

The amount recognised in income or expenditure as an expense in relation to defined contribution plans was £5,716 (2021: £4,171).

18. Analysis of charitable funds

Unrestricted funds

	At 01.04.21	Income	Expenditure	Transfers	**At 31.03.22**
	£	£	£	£	£
General funds	96,967	230,533	(361,400)	198,017	164,117
Designated: Potential winding up costs	280,000	-	-	(45,000)	235,000
Designated: Computer replacement fund	5,000	-	-	13,000	18,000
Designated: Fixed assets	8,843	-	-	(1,405)	7,438
	390,810	230,533	(361,400)	164,612	424,555

	At 01.04.20	Income	Expenditure	Transfers	At 31.03.21
	£	£	£	£	£
General funds	70,374	249,778	(299,220)	76,035	96,967
Designated: Potential winding up costs	215,000	-	-	65,000	280,000
Designated: Computer replacement fund	-	-	-	5,000	5,000
Designated: Fixed assets	17,434	-	-	(8,591)	8,843
	302,808	249,778	(299,220)	137,444	390,810

18. Analysis of charitable funds (*continued*)

Restricted funds

	At 01.04.21	Income	Expenditure	Transfers	**At 31.03.22**
	£	£	£	£	£
Restricted funds	-	643,232	(478,620)	164,612	-

	At 01.04.20	Income	Expenditure	Transfers	At 31.03.21
	£	£	£	£	£
Restricted funds	-	506,632	(369,188)	137,444	-

19. Analysis of net assets between funds

	Unrestricted Funds	Restricted Funds	**Total Funds 2022**
	£	£	£
Tangible fixed assets	7,438	-	7,438
Current assets	459,517	115,500	575,017
Creditors falling due within one year	(42,400)	(115,500)	(157,900)
Net assets	424,555	-	424,555

	Unrestricted Funds	Restricted Funds	Total Funds 2021
	£	£	£
Tangible fixed assets	8,843	-	8,843
Current assets	418,186	134,244	552,430
Creditors falling due within one year	(36,219)	(134,244)	(170,463)
Net assets	390,810	-	390,810

20. Related parties

The company is a member of Citizens Advice Lincolnshire (CAL), a charitable company limited by guarantee. CAL is a joint venture between the Lincolnshire Citizens Advice companies to represent them as a consolidated entity in relationships with Lincolnshire County Council. The liability of the company to CAL as a member is limited to £1.

CITIZENS ADVICE SOUTH LINCOLNSHIRE

England & Wales - Charity number 1165743

Accounts

Company registration number:	**09935120**
Charity registration number:	**1165743**

Citizens Advice South Lincolnshire

Company Limited by Guarantee

Unaudited Financial Statements

For the year ended 31st March 2021

Citizens Advice South Lincolnshire

Company Limited by Guarantee

Financial Statements

For the year ended 31st March 2021

	Pages
Trustees' annual report (incorporating the directors' report)	**1 to 5**
Independent examiner's report to the trustees	**6**
Statement of financial activities (including income and expenditure account)	**7**
Statement of financial position	**8**
Statement of cash flows	**9**
Notes to the financial statements	**10 to 17**

Citizens Advice South Lincolnshire

Company Limited by Guarantee

Trustees' Annual Report (incorporating the Directors' Report)

For the year ended 31st March 2021

The trustees, who are also the directors for the purposes of company law, present their report and the unaudited financial statements of the charity for the year ended 31st March 2021.

Reference and administartive details

Registered charity name	Citizens Advice South Lincolnshire
Charity registration number	1165743
Company registration number	09935120
Principal office and registered office	Council Offices Priory Road Spalding PE11 2XE

The trustees

Sameena Alladin	
Gail Elizabeth Arnott	(Resigned 25th May 2021)
John James Morden	
Melvyn Price	
Jeremy Stephen Gibbs	
Tracy Ann Auchterlonie	(Resigned 9th August 2020)
Susan Mary West	
Mark Simon Hallewell	
Vicky Haw	(Appointed 22nd June 2020)
Monica Stark	(Appointed 10th November 2020)
Heather Lucy Jane McLoughlin	(Appointed 9th December 2020)

Company secretary

Simon Ian Richards	(Appointed 11th May 2020)

Independent examiner	Andrew M Smith Salway and Wright 32 The Crescent Spalding PE11 1AF
Bankers	Lloyds Bank plc Hall place Spalding PE11 1SR

Bankers (continued)

CAF Bank Limited
25 KingsHill Avenue
Kings Hill
West Malling
ME19 4JQ

CCLA Investment Management Limited
Senator House
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Structure, governance and management

Governing Document

Citizens Advice South Lincolnshire is a company limited by guarantee governed by its Memorandum and Articles of Association, it was incorporated on 4th January 2016. It was registered as a charity with the Charity Commission on 24th February 2016.

Members guarantee to contribute an amount not exceeding £1 to the assets of the charitable company in the event of winding up. The total number of such guarantees at 31 March 2021 was 10.

Appointment of Directors

Applications to become a director were received, typically in response to advertising or through existing contacts. Prospective directors were then interviewed by at least one director. Successful candidates were presented to a Directors' Meeting that decided whether or not to appoint. All directors are Members of the company.

Director Induction and Training

New directors have been provided with an induction pack outlining their roles and responsibilities and are supported by an existing director in a mentoring role. They have been given a tour around the premises and introduced to key staff. In addition training has been provided by regional and national Citizens Advice training organisations.

Organisation

The Board of Directors have met quarterly and administer the charity. Whilst they have been responsible for the strategic direction of the charity, the Chief Officer has been responsible for the day-to-day operations of the Company. In addition members have formed sub committees from time to time as necessary.

Structure, governance and management (continued)

Risk Management

The Charity has continued to work under the supervising and monitoring umbrella of the National Association of Citizens Advice. The Company has operated a well-defined Risk Management process.
The Directors have been responsible for ensuring that all risks are identified, assessed and managed in a dynamic manner and that the systems of internal control are robust and relevant, are applied rigorously and reported regularly. The object of the risk policy has been to limit the exposure of the Company's business, and the assets for which it is responsible, financial, operational and other risks and to ensure business continuity. The Risk Register has been reviewed as part of the normal business process by risk owners, on a quarterly basis through the full Board of Directors.

Objectives and activities

The objects of the charity have been to:

Provide advice services to individuals resident in the South Holland and South Kesteven areas under the auspices of Citizens Advice.

Promote any charitable purpose for the benefit of the community in South Holland and South Kesteven by the advancement of education, the protection and preservation of health and the relief of poverty, sickness and distress.

Public benefit

The directors confirm that they have referred to the public benefit guidance published by the Charity Commission This is evidenced by the sections of this report showing that all services provided by the charity have been available to the public and designed to assist and benefit those members of the public who seek advice.

Achievements and performance

In 2020/21 we helped 13,147 clients and supported them with 40,688 new issues.

We have helped clients in financial difficulty with an aggregate debt figure of £2,003,816.

This was achieved by 94 volunteers and 33 paid staff. It has been estimated by Citizens Advice, the national organisation, that the annual value of volunteering to this bureau (based on the Annual Survey of Hours and Earnings 2020) is £469,280.

Financial review

Funding

The company has been funded largely by way of grants, fees and commissioned services. The directors are grateful to all contributors.

This year, grant funding has been received from South Holland District Council ("SHDC"), South Kesteven District Council ("SKDC") and Lincolnshire County Council ("LCC") to provide the generalist advice service.

The provision of funding from the East Midlands Money Advice Service (part of the Financial Conduct Authority) together with SKDC and SHDC for money advice has allowed for a continuation of the debt work that has been provided for the community.

Big Lottery funding for the "integration project", providing generalist advice in Polish and Russian, came to an end in 2020/21.
The Henry Smith Charity has provided funding for a migrant workers help line which has also come to an end. We were pleased to secure funding from the National Lottery Community Foundation to continue the work of these two projects for the second half of 2020/21, through a Coronavirus Community Support Fund grant.

Holbeach United Charity has provided funding for the most vunerable members of the Holbeach community within their own homes providing advice and support regarding welfare benefits.

The Home Office provided funding to deliver the EUSS scheme across Lincolnshire.

The Energy Redress Scheme provided funding to provide fuel vouchers to people affected by COVID-19, across Greater Lincolnshire.

Rank Foundation provided funding for an Impact Officer, through their Time to Shine Scheme.

The Department for Work and Pensions provided funding for Help to Claim support.

Management and other issues

The core funding accounts for 31.3% of the total income but, because of this strong base, the company has managed to lever in 68.7% from other sources over the year, enabling it to provide specialist benefit and debt advice, home visits, and to provide support to migrant workers.

The company has been a member of Citizens Advice Lincolnshire (CAL), a consortium of Citizens Advice companies which works collaboratively to improve and enhance advice service across the county.

Investment Policy

Under the Memorandum and Articles of Association, the charity has the power to make any investment which the Board of Directors sees fit.

Financial review (continued)

Reserves Policy

The directors have agreed to maintain a minimum designated reserve of £280,000 which is believed to be sufficient to cover the orderly winding up be of the company in the event that all funding is withdrawn.
The previous designated fund in respect of the net book value of fixed assets has been reduced to £8,843.
An additional designated fund has been created in order to provide for the replacement of IT equipment.
At 31st March 2021 this fund amounted to £5,000.

Small company provisions

This report has been prepared in accordance with the provisions applicable to companies entitled to the small companies exemption.

The trustees' annual report (incorporating the directors' report) was approved on 21st September 2021 and signed on behalf of the board of trustees by:

M. Stark

Monica Stark
Chairman

Citizens Advice South Lincolnshire

Company Limited by Guarantee

Independent Examiner's Report to the Trustees

For the year ended 31st March 2021

I report to the trustees on my examination of the financial statements of Citizens Advice South Lincolnshire ('the charity') for the year ended 31st March 2021.

Responsibilities and basis of report

As the trustees of the company (and also its directors for the purposes of company law) you are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of the charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

Since the charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants in England and Wales (ICAEW), which is one of the listed bodies.

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the charity as required by section 386 of the 2006 Act; or

2. the financial statements do not accord with those records; or

3. the financial statements do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination; or

4. the financial statements have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Andrew M Smith FCA
Independent Examiner
Salway & Wright
32 The Crescent
Spalding
Lincs
PE11 1AF

21st September 2021

Citizens Advice South Lincolnshire

Company Limited by Guarantee

Statement of Financial Activities
(including income and expenditure account)

For the year ended 31st March 2021

	Note	2021 Unrestricted funds £	2021 Restricted funds £	2021 Total funds £	2020 Total funds £
Income and endowments					
Donations and grants	5	243,142	506,632	749,774	549,930
Investment income	6	1,051	-	1,051	794
Other income	7	5,585	-	5,585	1,310
Total income		249,778	506,632	756,410	552,034
Expenditure					
Expenditure on charitable activities	8	(296,228)	(369,188)	(665,416)	(537,639)
Governance costs	9	(2,992)	-	(2,992)	(4,437)
Total expenditure		(299,220)	(369,188)	(668,408)	(542,076)
Net income		(49,442)	137,444	88,002	9,958
Transfer between funds		137,444	(137,444)	-	-
Net movement in funds		88,002	-	88,002	9,958
Reconciliation of funds					
Total funds brought forward		302,808	-	302,808	292,850
Total funds carried forward		390,810	-	390,810	302,808

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 10 to 17 form a part of the financial statements

Citizens Advice South Lincolnshire

Company Limited by Guarantee

Statement of Financial Position

as at 31st March 2021

	Note	2021		2020	
		£	£	£	£
Fixed assets					
Tangible fixed assets	14		8,843		17,434
Current assets					
Debtors	15	70,718		1,885	
Cash at bank and in hand		481,712		325,951	
		552,430		327,836	
Creditors: amounts falling due within one year	16	170,463		42,462	
Net current assets			381,967		285,374
Net assets			390,810		302,808
Funds of the charity					
Unrestricted funds	18		390,810		302,808
Total charity funds			390,810		302,808

For the year ending 31st March 2021 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476;
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of financial statements

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

These financial statements were approved by the board of trustees and authorised for issue on 21st September 2021, and are signed on behalf of the board by:

M. Stark

Monica Stark
Trustee

Melvyn Price
Trustee

The notes on pages 10 to 17 form a part of the financial statements

Citizens Advice South Lincolnshire

Company Limited by Guarantee

Statement of Cash Flows

for the year ended 31st March 2021

	2021	2020
	£	£
Cash flows from operating activities		
Net income	88,002	9,753
Adjustments for:		
Depreciation of tangible fixed assets	10,059	10,053
Other interest receivable and similar income	(1,051)	(794)
Accrued expenses	6,569	5,354
Changes in:		
Trade and other debtors	(68,833)	(659)
Trade and other creditors	121,432	(20,718)
Cash generated from operations	156,178	2,989
Interest received	1,051	794
Net cash from operating activities	157,229	3,783
Cash flows from investing activities		
Purchase of tangible assets	(1,468)	(9,031)
Net cash used in investing activities	(1,468)	(9,031)
Net increase in cash and cash equivalents	155,761	(5,248)
Cash and cash equivalents at beginning of year	325,951	331,199
Cash and cash equivalents at end of year	481,712	325,951

The notes on pages 10 to 17 form a part of the financial statements

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: Council Offices, Priory Road, Spalding, PE11 2XE.

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.

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.

Taxation

The charity is exempt from corporation tax on its charitable activities.

Fund accounting

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

Restricted funds are subject to restrictions on their expenditure declared by the donor.

The company has designated funds which are unrestricted funds set aside for specific purposes. These include an amount equivalent to the net book value of fixed assets used to enable the company to continue to carry out its charitable activities and an amount which is believed to be sufficient to cover the orderly winding up of the company in the event that all funding is withdrawn and an amount to provide for the replacement of IT equipment.

3. Accounting policies *(continued)*

Incoming resources

All incoming resources are 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 money, receipt is probable and its amount can be measured reliably.
- 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.

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 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 of the charity apportioned to charitable activities.
- costs relating to the governance of the charity apportioned to 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.

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:

Tenant's Improvements	-	20% straight line
Office Equipment	-	33% straight line
Computer Equipment	-	33% straight line

4. Limited by guarantee

Members guarantee to contribute an amount not exceeding £1 to the assets of the charitable company in the event of winding up.

5. Donations and grants

	Unrestricted Funds £	Restricted Funds £	**Total Funds 2021** £
Donations			
Voluntary donations	4,973	-	4,973
Grants			
Lincolnshire County Council	81,353	-	81,353
South Holland District Council	84,459	22,985	107,444
South Kesteven District Council	69,000	27,548	96,548
Lincolnshire Co-operative	985	-	985
Big Lottery	-	25,154	25,154
East Midlands Money Advice	-	119,565	119,565
The Henry Smith Charity	-	10,667	10,667
Holbeach United Charities	-	8,455	8,455
National Association of Citizens Advice	-	93,954	93,954
Coronavirus Community Support Fund	-	35,197	35,197
Energy Saving Trust	-	23,930	23,930
EU Settlement Scheme	-	72,847	72,847
Rank Foundation	-	5,169	5,169
Trussell Trust	-	61,161	61,161
Other funders	2,372	-	2,372
	243,142	506,632	749,774

	Unrestricted Funds £	Restricted Funds £	Total Funds 2020 £
Donations			
Voluntary donations	1,844	-	1,844
Grants			
Lincolnshire County Council	79,953	-	79,953
South Holland District Council	84,460	22,990	107,450
South Kesteven District Council	59,000	23,000	82,000
Lincolnshire Co-operative	12,198	-	12,198
Big Lottery	-	50,159	50,159
East Midlands Money Advice	-	111,147	111,147
The Henry Smith Charity	-	32,000	32,000
Holbeach United Charities	-	8,455	8,455
National Association of Citizens Advice	-	60,377	60,377
Other funders	4,347	-	4,347
	241,802	308,128	549,930

6. Investment income

	Unrestricted Funds £	**Total Funds 2021 £**	Unrestricted Funds £	Total Funds 2020 £
Bank interest receivable	1,051	1,051	794	794

7. Other income

	Unrestricted Funds £	**Total Funds 2021 £**	Unrestricted Funds £	Total Funds 2020 £
Miscellaneous income	5,585	5,585	1,310	1,310

8. Expenditure on charitable activities

	Unrestricted Funds £	Restricted Funds £	**Total Funds 2021 £**
Salaries	173,290	302,150	475,440
Employers national insurance contributions	8,433	14,704	23,137
Pension costs	1,520	2,651	4,171
Rent and rates	31,920	-	31,920
Light, heat and water	8,885	-	8,885
Repairs and maintenance	2,118	389	2,507
Insurance	2,102	-	2,102
Training	1,447	34	1,481
Other staff and volunteer costs	3,563	4,027	7,590
Travelling expenses	2,556	74	2,630
Telephone and communications	10,665	5,521	16,186
Sundry office costs	2,046	-	2,046
Energy Saving Trust fuel vouchers	-	22,000	22,000
Depreciation	10,059	-	10,059
Postage and stationery	7,669	96	7,765
Information and IT services	17,736	15,122	32,858
Reference materials	10,655	1,833	12,488
Office equipment	1,564	587	2,151
	296,228	369,188	665,416

8. Expenditure on charitable activities *(continued)*

	Unrestricted Funds £	Restricted Funds £	Total Funds 2020 £
Salaries	187,100	173,533	360,633
Employers national insurance contributions	7,646	7,057	14,703
Pension costs	1,474	1,361	2,835
Rent and rates	36,733	90	36,823
Light, heat and water	12,184	-	12,184
Repairs and maintenance	6,766	-	6,766
Insurance	1,939	-	1,939
Training	4,116	231	4,347
Other staff and volunteer costs	4,523	248	4,771
Travelling expenses	24,706	3,341	28,047
Telephone and communications	10,689	1,145	11,834
Sundry office costs	2,468	-	2,468
Depreciation	10,053	-	10,053
Postage and stationery	9,754	175	9,929
Information and IT services	16,285	30	16,315
Reference materials	10,524	600	11,124
Office equipment	2,868	-	2,868
	349,828	187,811	537,639

9. Governance costs

	Unrestricted Funds £	Restricted Funds £	**Total Funds 2021 £**	Total Funds 2020 £
Trustee expenses	126	-	126	311
Legal and professional fees	2,767	-	2,767	2,984
Bank charges	99	-	99	108
Other	-	-	-	1,034
	2,992		2,992	4,437

10. Net income

Net income is stated after charging/(crediting):

	2021 £	2020 £
Depreciation of tangible fixed assets	10,059	10,053

11. Independent examination fees

	2021 £	2020 £
Fees payable to the independent examiner for:		
Independent examination of the financial statements	300	300

12. Staff costs

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

	2021	2020
	£	£
Wages and salaries	475,440	360,633
Social security costs	23,137	14,703
Employer contributions to pension plans	4,171	2,835
	502,748	378,171

The average head count of employees during the year was 33 (2020: 27).

No employee received employee benefits of more than £60,000 during the year (2020: Nil).

13. Trustee remuneration and expenses

None of the trustees received any remuneration or benefits during the year(2020: Nil).

During the year the trustees received £126 (2020: £311) as reimbursed expenses.

14. Tangible fixed assets

	Tenants improvements	Office equipment	**Total**
	£	£	**£**
Cost			
At 1st April 2020	45,609	81,214	126,823
Additions	-	1,468	1,468
At 31st March 2021	45,609	82,682	128,291
Depreciation			
At 1st April 2020	45,609	63,780	109,389
Charge for the year	-	10,059	10,059
At 31st March 2021	45,609	73,839	119,448
Carrying amount			
At 31st March 2021	-	8,843	8,843
At 31st March 2020	-	17,434	17,434

15. Debtors

	2021	2020
	£	£
Trade debtors	67,702	-
Prepayments	3,016	1,885
	70,718	1,885

16. Creditors falling due within one year

	2021	2020
	£	£
Trade creditors	8,817	10,013
Accruals and deferred income	142,002	24,536
Social security and other taxes	9,532	3,478
Other creditors	10,112	4,435
	170,463	42,462

17. Pension benefits

Defined contribution plans

The amount recognised in income or expenditure as an expense in relation to defined contribution plans was £4,171 (2020: £2,835).

18. Analysis of charitable funds

Unrestricted funds

	At 01.04.20	Income	Expenditure	Transfers	**At 31.03.21**
	£	£	£	£	£
General funds	70,374	249,778	(299,220)	76,035	96,967
Designated: Potential winding up costs	215,000	-	-	65,000	280,000
Designated: Computer replacement fund		-		5,000	5,000
Designated: Fixed assets	17,434	-	-	(8,591)	8,843
	302,808	249,778	(299,220)	137,444	390,810

	At 01.04.19	Income	Expenditure	Transfers	At 31.03.20
	£	£	£	£	£
General funds	62,277	243,906	(340,181)	104,372	70,374
Designated: Potential winding up costs	200,000	-	-	15,000	215,000
Designated: Welfare benefits project	12,117	-	(11,384)	(733)	
Designated: Fixed assets	18,456	-	-	(1,022)	17,434
	292,850	243,906	(351,565)	117,617	302,808

18. Analysis of charitable funds (*continued*)

Restricted funds

	At 01.04.20	Income	Expenditure	Transfers	**At 31.03.21**
	£	£	£	£	£
Restricted funds	-	506632	(369,188)	137,444	-

	At 01.04.19	Income	Expenditure	Transfers	At 31.03.20
	£	£	£	£	£
Restricted funds	-	308,128	(190,511)	(117,617)	-

19. Analysis of net assets between funds

	Unrestricted Funds	Restricted Funds	**Total Funds 2021**
	£	£	**£**
Tangible fixed assets	8,843	-	8,843
Current assets	418,186	134,244	552,430
Creditors falling due within one year	(36,219)	(134,244)	(170,463)
Net assets	390,810	-	390,810

	Unrestricted Funds	Restricted Funds	Total Funds 2020
	£	£	**£**
Tangible fixed assets	17,434	-	17,434
Current assets	310,828	17,008	327,836
Creditors falling due within one year	(25,454)	(17,008)	(42,462)
Net assets	302,808	-	302,808

20. Related parties

The company is a member of Citizens Advice Lincolnshire (CAL), a charitable company limited by guarantee. CAL is a joint venture between the Lincolnshire Citizens Advice companies to represent them as a consolidated entity in relationships with Lincolnshire County Council. The liability of the company to CAL as a member is limited to £1.