

COMPANY REGISTRATION NUMBER 10860886

**CITIZENS ADVICE DONCASTER BOROUGH  
COMPANY LIMITED BY GUARANTEE**

**TRUSTEES' REPORT AND FINANCIAL  
STATEMENTS**

**31 MARCH 2021**

CHARITY NUMBER: 1174228



**Community Benefit Additions Limited  
Workhere, 3 Cavendish Court  
South Parade  
Doncaster  
DN1 2DJ**

## **Citizens Advice Doncaster Borough**

(Registered charity, number 1174228)

(Registered company, number 10860886)

### **Financial statements for the period ended 31 March 2021**

<b>Page</b>	<b>Contents</b>
2	Statutory Information
3 - 8	Trustees' annual report
9	Independent examiner's report
10	Statement of financial activities
11	Balance sheet
12 - 19	Notes to the accounts

## **Citizens Advice Doncaster Borough Trustees' annual report for the period ended 31 March 2021**

The trustees, who are also directors of the charity for the purposes of the Companies Act, submit their annual report and the financial statements for the period ended 31 March 2021. The Board have adopted the provisions of the Accounting and Reporting by Charities: Statement of Recommended Practice, applicable to charities preparing their accounts in accordance with the UK accounting standards (FRS 102) (effective 1st January 2015), the Companies Act 2006 and the Charities Act 2011.

### **Reference and administrative details**

Citizens Advice Doncaster Borough  
63 Hall Gate, Doncaster DN1 3PB  
Charity Registration Number 1174228  
Company limited by guarantee number 10860886  
Authorised and regulated by the Financial Conduct Authority No. 7868 25

**Honorary President:** Elizabeth Brenda Willis

#### **Trustees (Directors):**

**Chair:** Colin Smith

**Vice-Chair:** Malcolm Jevons

**Treasurer:** Irene McLaughlin

Oliver Head

Anne Rutherford (elected 3/11/20)

Andrew Wignall (elected 3/11/20)

Nora Gill (resigned 14/9/20)

Mick Glynn (resigned 4/3/21)

Janet Omar (resigned 4/3/21)

Vivienne Martin (resigned 24/3/21)

Tony Brookes (Deceased November 2020)

**Chief Officer:** Karen Bothamley

**Bankers:** Yorkshire Bank Plc, 19 St Sepulchre Gate, Doncaster, DN1 1TD  
CAF Bank, 25 Kings Hill Ave, Kings Hill, West Malling ME19 4JQ  
Shawbrook Bank Limited, Lutea House, The Drive, Brentwood, CM13 3BE

**Independent Examiner:** CASDon, Workhere, 3 Cavendish Court, South Parade, Doncaster DN1 2DJ

**The trustees of the charity have complied with section 4 of the Charities Act 2006 in fulfilling their duty to have due regard to public benefit guidance published by the Charity Commission.**

### **Structure, Governance and Management Information:**

Citizens Advice Doncaster Borough (CADB) – henceforth referred to as “the organisation” – is governed by Articles of Association and is a member of Citizens Advice. CADB was incorporated on 11<sup>th</sup> July 2017 when the old charity, North East Doncaster CAB (NEDCAB), transferred across to the new organisation awaiting merger with Mexborough CAB. This merger finally took place on 19<sup>th</sup> April 2018. NEDCAB was dissolved in July 2018 and Mexborough CAB in April 2019.

## **Citizens Advice Doncaster Borough Trustees' annual report for the period ended 31 March 2021**

At an ordinary Trustee Board meeting prior to the AGM, consideration is given to recruiting new members to the Board to fill any gaps in skills or diversity identified during appraisal of the board. Once agreement has been reached, a targeted and fully documented recruitment exercise takes place in accordance with our Citizens Advice membership agreement. If recruitment is in direct response to identification of a skills gap, it may be practical to dispense with an open recruitment process in order to best fulfil a specific need at a particular time. The written procedure states that in an open recruitment process, candidates are shortlisted and interviewed following application in response to advertisement – and successful candidate/s are invited to attend the next Board meeting as a guest prior to proposal for election at the next AGM. Induction takes the form of an induction pack and all Trustees receive training which is appropriate to their role and in compliance with Citizens Advice membership requirements. It is possible from time to time to invite DMBC and/or Thorne/Moorends Town Council to nominate 2 representatives each on the Board – the names of which are supplied by the relevant Council from time to time, and acceptance is voted on by the Board. Trustees accepted representation from DMBC following the local authority AGM in May 2019 and representation will be reviewed again during 2021. All members of the Trustee Board give their time voluntarily and receive no benefits from the charity. Any expenses reclaimed from the charity would be set out in Notes to the Accounts – there have been none.

The organisation is managed by its Trustee Board, which is drawn from the local community. The members are charity trustees who have legal responsibility for the general control and management of the organisation, including financial management and control. Decisions are made by way of proposal, seconding, and minuting the result. The Executive Sub-Committee and various sub-committees as required from time to time exist to deal with particular areas of governance. A full risk assessment is scheduled to be carried out by the Trustees (may delegate to a sub-committee) in May annually, with results reported to the full Trustee Board.

The Trustee Board is responsible for ensuring that the organisation complies with the CitA Membership Scheme and charity legislation.

In practice day-to-day management is delegated to the Chief Officer.

Objects and aims:

Our charity's objects as set out in the company's articles of association are:

- to promote any charitable purpose for the public benefit by the advancement of education, the protection and preservation of health and the relief of poverty, sickness and distress in particular, but without limitation, for the benefit of the community in the borough of Doncaster and surrounding areas.

Our aims are:

- to provide the advice people need for the problems they face
- to improve the policies and practices that affect people's lives
- to provide free, independent, confidential and impartial advice to everyone on their rights and responsibilities.

We value diversity, promote equality and challenge discrimination.



## **Citizens Advice Doncaster Borough Trustees' annual report for the period ended 31 March 2021**

Ensuring our work delivers our aims:

We review our activities and progress against our aims each year. This review, alongside review of our Business and Development Plan, looks at what we achieved and the outcomes of our work in the previous twelve months. We look at the success of each key activity and the benefits they have brought to those groups of people we are set up to help. The review also helps us ensure our aims objectives and activities remain focussed on our stated purposes.

### **Achievements and Performance:**

Our main areas of charitable activity for the public benefit are provision of advice and information –both generalist and specialist – and improvement of policies and practices that affect people's lives. 2020-2021 has been full and productive despite the year-long Coronavirus pandemic, difficult economic climate and the need to diversify access to our services to meet vastly increased demand. We have continued, and enhanced, our working relationship with DMBC by responding quickly and positively to their requests for help in addressing the pandemic and setting up additional service outlets for clients across the Borough. We have continued positive working relationships – in both a practical and advisory capacity – with partner organisations such as local foodbanks and other Local Citizens Advices across the South Yorkshire Coalfields area on an official basis and with many others less formally.

During the year we have very successfully consolidated our services and position in the wider Doncaster community delivering advice and support to our clients through additional (and free) telephone advice, advice via Webchat, email and video link via the Attend Anywhere platform. We set up "Debt Pods" in 5 community venues which will be adapted over the next 12 months to add in benefits and generalist advice via video – and will strive to identify further suitable venues to best meet local client need. Our main services operate from offices in Thorne, Stainforth, Mexborough and Doncaster town centre – from where we provide generalist advice and specialist debt and benefits advice. Our new Doncaster premises became our registered office at the end of February 2020 and we are looking forward to inviting clients back into all our offices by appointment as COVID restrictions ease and are finally fully removed.

We have been very successful in attracting new volunteers to our expanding team which will enhance service provision, and a new management structure will ensure we are able to make the most of this rich resource for the benefit of our clients.

Our Universal Credit Help to Claim service, which started in March 2019, has gone from strength to strength and we are now one of the top performing Local Citizens Advices in the country for this work in terms of quality of advice and surpassing targets set by funders for client numbers. This ground-breaking service is now set to continue for at least a further year.

We continue to offer specialist and generalist advice via our full range of access methods five days per week: the generalist sessions are mainly staffed by volunteer advisers. We are keen to provide equal access to our services within the constraints of our funding, and have assisted clients from a wide geographical area across the Borough of Doncaster – and beyond via our expanded telephone advice service through Adviceline. Volunteers contribute to the administration side of the organisation's work as well as to the advice service, and we expect that our expanded team of volunteers will, over the next year, contribute in excess of 140 hours of work per week – which equates to a monetary value of around £130,000.

We are always looking for ways to raise our profile in the local community and have continued to publish regular articles in local publications such as Thorne Times and several Arrow magazines which allows us to reach more than 30000 households via these free publications. We have also made appearances on Trax FM, Hallam FM and in Doncaster Star and Free Press. We have vastly expanded our use of social media with the aim of promoting knowledge of our services and including people who might not otherwise have been as aware of what we do. We are regular contributors to Twitter, Facebook and Instagram and are building up followers amongst the general public, local authority, MPs and councillors as well as potential partner organisations across the Borough of Doncaster.



## **Citizens Advice Doncaster Borough Trustees' annual report for the period ended 31 March 2021**

We have again extended our active participation in social policy research and campaigns locally and nationally, and have campaigned to keep the £20 per week Universal Credit uplift by corresponding with our local MPs. We held a meeting with Nick Fletcher MP to discuss this issue in detail and followed this up by arranging a discussion between the MP and clients living on UC. Our new management structure has enabled us to plan a restructure of our research and campaigns work for the next 12 months with the aim of instigating and running local campaigns to better deal with local issues facing our clients. This new work will run alongside our participation in national CitA initiatives and will ensure increased effectiveness in this area of our work.

During the year, across our team of both volunteers and paid staff, we have dealt with more than 20,078 separate issues. 7755 of these were debt and 6077 benefits issues. (It is worth noting that had we had the funding and resources to provide additional benefits casework, the split between these two subject areas would have been roughly equal.) We have generated in excess of £144,362.00 of financial gains for our clients through benefit and tax credit gains and better-off calculations and assistance. We got £1,320,850.00 of debt written off and handled more than £1,746,776.00 of debt for our clients. It is thanks to our unique team that our clients receive a first class service.

Activity and achievements relating to our specific projects are detailed in our Annual Review document, and our 3-year Business and Development Plan is reviewed in March and September annually. This details objectives and strategies as well as noting our progress against last year's plan.

**The organisation management structure changed in January 2021 when we recruited a new Development Officer. Karen Bothamley continues as Chief Executive Officer with James Woods in the role of Operations Manager (courtesy of funding granted by Henry Smith Charity) and Deborah Murray is our Development Officer.**

Our core funding comes from DMBC, through whom we have also gained additional funding for our Debt Pod service throughout the year. We remain aware that it is possible that DMBC may look to commission core services at some stage in the future – a process to which we would be eager and ready to contribute. Our debt project funded by Money Advice and Pensions Service provided full end-to-end debt casework to clients and this contract has been extended until the end of March 2022. Our specialist welfare rights work was funded from core funding and Universal Credit Help to Claim money as part of our core services. The search for external welfare rights advice funding continues. We also gained several pots of temporary, short term, funding to help us tackle COVID

### **Financial Review:**

Our end-of-year figures are produced by the Chief Officer, checked by the Treasurer and scrutinised and accepted by firstly the Finance Sub-Committee and then our Trustee Board. Our accounts are then examined annually and presented at our Annual General Meeting. Our Reserves Policy (as detailed below) is reviewed from time to time by the Finance Sub-committee and adjusted as deemed necessary. This is important to ensure continuation of our service to clients until other arrangements could be made for their care if all other funding were withdrawn. Designated amounts within these figures will also allow for any possible redundancies in the future, and regular reviews of the amount of our liability in this area will be carried out as part of the organisation's Risk Assessment policy.

Our principal funders over the past year have been Money Advice Service, Henry Smith Charity, DWP and DMBC which has enabled us to run projects contributing to our objectives shown above and to achieve the results detailed in our Annual Review.

### **Reserves Policy:**

CADB trustees recognise that it is prudent to build up funds for specific purposes and to have a "cushion" or safety net to protect CADB if unexpected events occur and help to ensure our charity's longer-term financial viability.

## **Citizens Advice Doncaster Borough Trustees' annual report for the period ended 31 March 2021**

In light of the implementation of the new CitA Membership Agreement from 1<sup>st</sup> April 2017 and its associated Financial Health Monitoring procedures - and taking into account best practice and assessment of risk facing CADB – the trustees have carried out a review of our reserves policy.

Previous Charity Commission guidelines are now outdated - they stated it was advisable to work towards holding reserves equivalent to 6-months' running costs. According to the level of budgeted expenditure in the financial year April 2019 to the end of March 2020, this would mean we are working towards a reserves figure of £251,000 which is neither realistic, achievable, nor practical given the need to demonstrate to funders the need for continual fundraising to provide our services.

When considering the right level of reserves, trustees have taken into account the following:

1. forecasts of future income, the reliability and sustainability of each source of income and prospects for obtaining income from new sources
2. forecasts of future expenditure, based on planned activity
3. analysis of future requirements, opportunities, contingencies (e.g. redundancy and other contractual obligations such as maternity leave) or risks which are unlikely to be covered by income if and when they arise
4. likelihood of losing premises from which to provide services
5. analysis of the likelihood of such risks arising and the consequences to the charity if they cannot be dealt with.

Following review and consideration of all the above factors, trustees have agreed the following should constitute CADB's reserves policy:

### **Unrestricted reserves**

The trustees believe that the bureau should hold financial reserves in order to ensure that the charity can continue to operate and meet the needs of clients in the event of unforeseen and potentially financially damaging circumstances arising.

The trustees consider that it would be prudent to set aside an amount equivalent to three months' operating expenditure – **i.e. at 31/3/20= £125,500**

### **Designated reserves**

Of the above unrestricted funds, **£78000 is designated** for the following purposes:

- ❖ Contractual commitment reserve - a reserve to ensure that the bureau is able to cover contracted payments to staff such as redundancy, provision of locum maternity cover, and the costs of any disciplinary and/or grievance procedures which may arise.
- ❖ Trustees, having taken into account relevant service provision needs, will endeavour to put aside some level of unrestricted funds each April in an attempt to work towards and maintain the above figures.
- ❖ This policy will be reviewed by March annually by the Trustee Board to coincide with setting budgets for the forthcoming year, before ratification by the full board using information provided by management staff.



## **Citizens Advice Doncaster Borough Trustees' annual report for the period ended 31 March 2021**

### **Plans for Future Periods:**

During the period covered by this report we consolidated our position and reputation in the community and ensured continuation and expansion of the highest quality advice services to people across the whole borough of Doncaster. We improved our website and expanded use of social media for publicity and advice-giving. We saw the impact on our clients of welfare reform and have been highly successful in dealing with this through our Universal Credit Help To Claim work. Continuation of this and expanded capacity to deal with post-Covid issues such as debt, employment and housing tenure issues will be vital over the next twelve months and we will seek to increase the number of paid hours available for this work through increased funding from relevant sources.

From March 2020 the impact of COVID-19 meant we had to suspend our face-to-face advice services and adapt to working from home to provide advice via telephone, email, video and webchat. In the coming year we will need to reinstate safe face-to-face services for the clients unable to access help remotely, as well as continuing to adapt our services to make best use of technology solutions available to us. We recognise the importance of ensuring our services are accessible to all sections of the community and will look to make the most of this opportunity by embedding varied advice-delivery methods into training for new volunteers who could potentially deliver advice out of normal office hours from home.

Over the coming year, as soon as lockdown restrictions allow, our Doncaster office will serve as the main location for the management function of our charity as well as our main advice delivery office. We have re-evaluated the use and running costs of existing offices in Thorne in the face of forthcoming rent liability and, to ensure the best use of our limited funds to deliver services to clients, it is likely that we will vacate the Thorne office at the end of September 2021. Trustees will assess the best way of providing services to Thorne clients which will involve balancing access needs with our own requirements to provide service over property.

In the coming year we will continue to pursue sustainable funding to consolidate service provision and increase availability of debt and benefits appointments and will continue to monitor and react to external influences which affect our clients and/or our service.

We see partnership working as being advantageous in providing a stable and sustainable base for the organisation post-Covid, and we look forward particularly to strengthening our relationships with the local authority and reaffirming our position as the principal advice provider for Doncaster.

### **Trustees' responsibilities**

Company and charity law require the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of its incoming resources and application of resources, including the net income or expenditure, during the period. In preparing those financial statements, the trustees are required to:

- \* select suitable accounting policies and then apply them consistently;
- \* make judgements and estimates that are reasonable and prudent;
- \* state whether applicable accounting standards and statements of recommended practice have been followed, subject to any material departures disclosed and explained in the financial statements;
- \* prepare the financial statements on the going concern basis unless it is inappropriate to presume that the company will continue in business.



**Citizens Advice Doncaster Borough  
Trustees' annual report  
for the period ended 31 March 2021**

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Companies Act 2006 and the Charities Act 2011. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees of the charity who served during the year and up to the date of this report are set out on page 1.

**So far as the trustees are aware, there is no relevant audit information (as defined by Section 418 of the Companies Act 2006) of which the company's auditors are unaware, and each trustee has taken all the steps that he or she ought to have taken as a trustee in order to make himself or herself aware of any relevant audit information and to establish that the company's auditors are aware of that information.**

**Fixed assets**

The movements in fixed assets during the period are reflected in note 8 in the accounts.

**Events since the balance sheet date**

No events have occurred since the balance sheet date, which affect the charity.

This report has been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities (SORP 2005).

Signed on behalf of the Trustee Board by Colin Smith – Chair of Trustees

-   
-----  
Colin Smith – Chair of Trustees

Date 7 October 2021

## **Independent examiner's report to the trustees of Citizens Advice Doncaster Borough for the period ended 31 March 2021**

I report on the accounts of the company, which are set out on pages 10 to 19.

### **Respective responsibilities of trustees and examiner**

The trustees (who are also the directors of the company for the purposes of company law) are responsible for the preparation of the accounts. The trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed. The charity's gross income exceeded £250,000 and I am qualified to undertake the examination by being a qualified fellow member of the Association of Charity Independent Examiners.

Having satisfied myself that the charity is not subject to audit under company law and is eligible for independent examination, it is my responsibility to:

- examine the accounts under section 145 of the 2011 Act;
- follow the procedures laid down in the general directions given by the Charity Commissioners under section 145(5)(b) of the 2011 Act; and
- state whether particular matters have come to my attention.

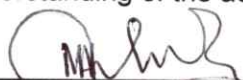
### **Basis of independent examiner's report**

My examination was carried out in accordance with the general directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

### **Independent examiner's statement**

In connection with my examination, no matter has come to my attention:

1. which gives me reasonable cause to believe that in any material respect the requirements:
  - to keep accounting records in accordance with section 386 of the Companies Act 2006; and
  - to prepare accounts which accord with the accounting records and comply with the accounting requirements of section 396 of the Companies Act 2006 and with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charities have not been met; or
2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Signed   
Meshach Adelowokan, FFA, FAIA, FCIE  
Manager of CASDon

Date 07/10/2021



**Citizens Advice Doncaster Borough**  
**Statement of financial activities**  
**(incorporating an income and expenditure account)**  
**for the period ended 31 March 2021**

	Note	Unrestricted Funds £	Restricted Funds £	Total 2021 £	2020 £
<b>Income (and endowments) from:</b>					
Donations and legacies	2	10	-	10	1594
Charitable activities	3	153570	428973	582543	468468
Investments	4	39	-	39	2
Other	5	1046	-	1046	13875
<b>Total income</b>		<b>154665</b>	<b>428973</b>	<b>583638</b>	<b>483939</b>
<b>Expenditure on:</b>					
Central administration expenses	7	(23795)	33341	9546	14250
Charitable activities	6	96427	396466	492893	487975
<b>Total expenditure</b>		<b>72632</b>	<b>429807</b>	<b>502439</b>	<b>502225</b>
<b>Net income/expenditure</b>		<b>82033</b>	<b>(834)</b>	<b>81199</b>	<b>(18286)</b>
Transfers between funds		(331)	331	-	-
<b>Net movement in funds</b>		<b>81702</b>	<b>(503)</b>	<b>81199</b>	<b>(18286)</b>
<b>Reconciliation of funds</b>					
Total funds brought forward	11	487913	503	488416	506702
<b>Total funds carried forward</b>		<b>569615</b>	<b>-</b>	<b>569615</b>	<b>488416</b>

All the activities of the charitable company are classed as continuing. The company had no recognised gains or losses other than the net income for the period.

**Citizens Advice Doncaster Borough**  
**Balance sheet**  
**at 31 March 2021**  
**Company Number: 10860886**

	Note	£	2021 £	£	2020 £
<b>Fixed assets</b>					
Tangible assets	8	337057		345096	
<i>Total fixed assets</i>			337057		345096
<b>Current assets</b>					
Debtors	9	8365		2902	
Cash at bank and in hand		321725		169114	
<i>Total current assets</i>		330090		172016	
<b>Liabilities</b>					
Creditors:					
amounts falling due within one year	10	(97532)		(28696)	
<b>Net current assets</b>			232558		143320
<b>Total net assets</b>			<b>569615</b>		<b>488416</b>
<b>The funds of the charity</b>	11,13				
Unrestricted income funds					
Designated			78000		74000
General			491615		413913
			569615		487913
Restricted income funds			-		503
<i>Total charity funds</i>			<b>569615</b>		<b>488416</b>

*For the period ending 31 March 2021 the company 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 accounts for the year in question in accordance with section 476 of the Companies Act 2006;*
- *The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.*

*These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies regime and with the Financial Reporting Standard for Smaller Entities (effective April 2008).*

The financial statements on pages 10 to 19 were approved by the Board on 6 October 2021 and signed on its behalf by:

Signed Colin Smith  
Colin Smith, Chair of Trustees

Dated 7 October 2021

**The notes on pages 12 to 19 form part of these financial statements**



**Citizens Advice Doncaster Borough**  
**Notes to the accounts**  
**for the period ended 31 March 2021**

**1. Accounting policies**

**Basis of the preparation of the accounts**

These financial statements have been prepared under the historical cost convention and in accordance with Accounting and Reporting by Charities - Statement of Recommended Practice (SORP revised 2005), applicable UK accounting standards (FRS 102) (effective 1st January 2015), and the Companies Act 2006. The principal accounting policies adopted in the preparation of the financial statements are as follows:

**Change of Accounting Policy**

**Depreciation:**

The Trustees resolved to increase the threshold for capitalising assets in current depreciation accounting policy from £500 to £2000.

Fixed assets are stated at cost less accumulated depreciation. Individual fixed assets costing more than £2000 are capitalised at cost.

Depreciation is provided on tangible assets at the following annual rates calculated in order to write off the cost less estimated residual value over their useful economic lives.

1. Freehold buildings 2% on cost
2. Leasehold improvements over the life of the lease
3. Computer equipment 33% on cost
4. Furniture fixtures and fitting 25% on cost

**Incoming Resources**

All material incoming resources have been included on a receivable basis – i.e. they are included if the date receivable falls within the period covered by these accounts.

**Grants**

Grants receivable funding the general activities of the company are included in the year in which they are receivable, except where the funders specify that they must be used in future accounting periods or funders conditions have not been fulfilled; then the income is deferred.

**Charitable Expenditure**

Charitable expenditure is recognised in the financial statements on an accruals basis and inclusive of irrecoverable VAT.

Expenditure which is directly attributable to specific activities has been included in these cost categories. Where costs are attributable to more than one activity, they have been apportioned across the cost categories on a basis consistent with the use of these resources. In the opinion of the trustees, the proportion of indirect costs relating to management and administration of the charity is not material and has therefore not been disclosed separately.

**Citizens Advice Doncaster Borough**  
**Notes to the accounts**  
**for the period ended 31 March 2021**

**1. Accounting policies - continued**

**Pension Costs**

The charity participates in a group personal pension arrangement. The pension charge represents the amounts payable by the charity to the fund in respect of the year.

**Leasing Commitments**

Rentals paid under operating leases are charged in the SoFA as incurred.

**Restricted and Unrestricted Funds**

Restricted funds are funds received from donors which are subject to restrictions on the purposes for which they may be used. Unrestricted funds are those where there are no externally imposed restrictions. These include funds freely available to the charity for expenditure or appropriation to reserves for internally designated purposes.

**Designated Funds**

The charity's designated funds are established as a result of regular review of its ongoing needs by the Board of Trustees, and are intended to fully cover significant identifiable financial commitments.

**Taxation**

As a registered charity, the company is exempt from income and capital taxes on its charitable activities.

**2. Donations and legacies**

	Unrestricted funds £	Restricted funds £	Total funds £	2020 £
Grants & donations	10	-	10	1594
Legacies	-	-	-	-
	<b>10</b>	<b>-</b>	<b>10</b>	<b>1594</b>

**3. Income from charitable activities**

	Unrestricted funds £	Restricted funds £	Total funds £	2020 £
Grants and contracts	153570	428973	582543	468468
Primary purpose trading	-	-	-	-
	<b>153570</b>	<b>428973</b>	<b>582543</b>	<b>468468</b>



**Citizens Advice Doncaster Borough**  
**Notes to the accounts**  
**for the period ended 31 March 2021**

**4. Investment income**

	Unrestricted funds	Restricted funds	Total funds	2020
	£	£	£	£
Bank Interest	39	-	39	2
	<u>39</u>	<u>-</u>	<u>39</u>	<u>2</u>

**5. Other income**

	Unrestricted funds	Restricted funds	Total funds	2020
	£	£	£	£
Transferred on incorporation	-	-	-	-
Other income	1046	-	1046	13875
	<u>1046</u>	<u>-</u>	<u>1046</u>	<u>13875</u>

**6. Charitable expenditure**

	Unrestricted funds	Restricted funds	Total funds	2021	2020
	£	£	£	£	£
Direct staff costs	89892	310151	400043		402860
Travel and subsistence	1371	38	1409		5806
Premises costs	30121	-	30121		33134
Depreciation of owned assets	8038	-	8038		8038
Other support costs	27468	25814	53282		38137
Central recharges (note 20)	(60463)	60463	-		-
	<u>96427</u>	<u>396466</u>	<u>492893</u>		<u>487975</u>

**7. Central administration expenses**

	Unrestricted funds	Restricted funds	Total funds	2021	2020
	£	£	£	£	£
AGM expense	60	-	60		60
Independent examination, Payroll, Consultancy e	9252	(53)	9199		5149
Miscellaneous costs	(33107)	33394	287		9041
	<u>(23795)</u>	<u>33341</u>	<u>9546</u>		<u>14250</u>

**Citizens Advice Doncaster Borough**  
**Notes to the accounts**  
**for the period ended 31 March 2021**

**8. Tangible assets (analysis of opening & closing carrying amounts)**

<b>Cost or valuation</b>	<b>Building extension &amp; improvement £</b>	<b>Furniture Fixtures &amp; fittings £</b>	<b>Computer &amp; Office equipment £</b>	<b>Total £</b>
<b>At beginning of the period</b>	379528	679	1108	<b>381315</b>
Additions	-	-	-	-
Disposals	-	-	-	-
Valuations	-	-	-	-
Transfer - (Mexborough)	-	-	-	-
	<b>379528</b>	<b>679</b>	<b>1108</b>	<b>381315</b>
<b>Depreciation and impairments</b>				
At beginning of the period	35773	170	277	<b>36220</b>
Disposals	-	-	-	-
Depreciation (& impairment)	7591	170	277	<b>8038</b>
	<b>43364</b>	<b>340</b>	<b>554</b>	<b>44258</b>
<b>Net book value</b>				
At beginning of the period	343755	509	831	<b>345095</b>
At end of the period	<b>336164</b>	<b>339</b>	<b>554</b>	<b>337057</b>

**9. Debtors**

	<b>2021 £</b>	<b>2020 £</b>
Trade debtors	5135	-
Prepayments	3230	997
Other debtors and accrued income	-	1905
	<b>8365</b>	<b>2902</b>

**10. Creditors – amounts falling due within 1 year**

	<b>2021 £</b>	<b>2020 £</b>
Trade creditors	77121	14500
Other creditors	5684	-
Other creditors (HMRC + Pension)	9155	6639
Accruals	5572	7557
	<b>97532</b>	<b>28696</b>



**Citizens Advice Doncaster Borough**  
**Notes to the accounts**  
**for the period ended 31 March 2021**

**11. Movements in funds**

	Balances brought forward £	Income £	Expenditure £	Transfers £	Balances carried forward £
<b>Unrestricted Funds</b>					
Designated:					
Contractual					
commitment reserve	74000	-	-	4000	78000
	74000	-	-	4000	78000
DMBC - Denaby	11862	-	-	-	11862
General	402051	154665	(72632)	(4331)	479753
	<b>487913</b>	<b>154665</b>	<b>(72632)</b>	<b>(331)</b>	<b>569615</b>
<b>Restricted Funds</b>					
MASDAP	-	242391	(242393)	2	-
MAPS Trainee	-	10939	(10940)	1	-
Henry Smith Charity	-	55887	(55888)	1	-
HMPT	-	2832	(2832)	-	-
DEFRA	-	45300	(45298)	(2)	-
BEIS	-	8800	(8800)	-	-
National Lottery COVID	-	9874	(9874)	-	-
Help to Claim	503	52950	(53782)	329	-
	<b>503</b>	<b>428973</b>	<b>(429807)</b>	<b>331</b>	<b>-</b>

The purpose of each of the funds is detailed as follows:

**Unrestricted Funds**

**Contractual commitment reserve** - a reserve designated by the Trustee Board, to ensure that the bureau is able to cover contracted payments to staff such as redundancy, provision of locum maternity cover, and the costs of any disciplinary and/or grievance procedures which may arise.

**DMBC – Denaby** – to assist in providing weekly outreach advice sessions at the Denaby Springhill Centre.

**Restricted Funds**

- **MASDAP** (Money Advice Service Debt Advice Project) – provides funds in partnership with Citizens Advice to provide face to face debt advice services...
- **Energy Best Deal** is a grant to provide fuel advice sessions to groups of frontline workers and consumers.
- **Henry Smith Charity** – a project providing free advice and support on debt, benefits, housing and employment to people across the Borough of Doncaster.
- **DEFRA** – In conjunction with DMBC, a project to provide community based "advice access pods" across Doncaster Borough
- **BEIS** - In conjunction with national Citizens Advice, a grant to purchase Remote Working Equipment to enable continued client access to advice via staff working from home during the Covid pandemic

**Citizens Advice Doncaster Borough**  
**Notes to the accounts**  
**for the period ended 31 March 2021**

- **National Lottery COVID Assist-** via the Coronavirus Community Support Fund, a grant to provide emergency triage and crisis advice during the pandemic
- **HMPT** (Helping More People Together) In conjunction with national Citizens Advice to provide increased telephone, email and Webchat advice via Adviceline for clients.

**12. Staff costs and numbers**

Staff costs were as follows:

	<b>2021</b>	<b>2020</b>
	<b>£</b>	<b>£</b>
Wages and salaries	374007	373207
Social security costs	22773	26044
Pension	3263	3609
	<u><b>400043</b></u>	<u><b>402860</b></u>

No employee received emoluments of more than £60,000.

The average weekly number of employees during the year was 22 (2020 22). The full time equivalent was 21.

At the period end pension charges of £nil had not been remitted.

**13. Analysis of net assets by fund**

	Unrestricted	Restricted	Total	
	funds	funds	funds	2020
	£	£	£	£
Fixed assets	337057	-	<b>337057</b>	345096
Net current assets	232558	-	<b>232558</b>	143320
	<u><b>569615</b></u>	<u><b>-</b></u>	<u><b>569615</b></u>	<u><b>488416</b></u>

**14. Fees payable to independent examiner**

During the period, the fees payable (excluding VAT) to the charity's independent examiner CASDon (Community Accountancy Services Doncaster) are analysed as follows:

	<b>2021</b>	<b>2020</b>
	<b>£</b>	<b>£</b>
Independent examination	2560	1960
Tax advisory services	-	-
Other financial services	260	260
	<u><b>2820</b></u>	<u><b>2220</b></u>

**15. The Trustees' remuneration, benefits and expenses**

None of the trustees have been paid any remuneration or received any other benefits from an employment with the charity or a related entity. No trustee expenses have been incurred.

**Citizens Advice Doncaster Borough**  
**Notes to the accounts**  
**for the period ended 31 March 2021**

**16. Related party transactions**

There have been no related party transactions during the period under review.

**17. Pension commitments**

The Charity operates a defined contribution pension scheme, during the period the Charity made contributions to the scheme of £3,263.22 (2020 £3,608.94). At 31st March 2021 there was no outstanding liability.

**18. Annual commitments under operating leases**

The company had no commitments under operating leases at the balance sheet date.

**19. Share Capital**

The company is registered as a company limited by guarantee and has no share capital. The current members are guarantors in the sum of £1 each.

**20. Central recharges**

	<i>Management Salaries</i>	<i>Overheads</i>	<i>Total</i>
	£	£	£
Henry Smith Charity	0	3955	3955
Money Advice Service	4913	33190	38103
MAPS Trainee	0	1702	1702
DEFRA	0	5310	5310
National Lottery COVID	0	1556	1556
Help to Claim	1161	8676	9837
	<u>6074</u>	<u>54389</u>	<u>60463</u>

Central recharges are those costs which are not allocated directly to a cost centre as they are incurred but are charged annually on the basis consistent with the use of resources to a formula agreed by the trustees. Overheads consist of premises and office costs.

**21. Comparative information**

For comparison purpose, the Statement of financial activities for the year-ended 31/03/2020 is presented as below:

(see next page)



**Citizens Advice Doncaster Borough**  
**Statement of financial activities**  
**(incorporating an income and expenditure account)**  
**for the period ended 31 March 2020**

	Note	Unrestricted Funds £	Restricted Funds £	Total 2020 £
<b>Income (and endowments) from:</b>				
Donations and legacies	2	1594	-	1594
Charitable activities	3	162975	305493	468468
Investments	4	2	-	2
Other	5	13776	99	13875
<b>Total income</b>		<b>178347</b>	<b>305592</b>	<b>483939</b>
<b>Expenditure on:</b>				
Central administration expenses	7	14250	-	14250
Charitable activities	6	148308	339667	487975
<b>Total expenditure</b>		<b>162558</b>	<b>339667</b>	<b>502225</b>
<b>Net income/expenditure</b>		<b>15789</b>	<b>(34075)</b>	<b>(18286)</b>
Transfers between funds		(7102)	7102	-
<b>Net movement in funds</b>		<b>8687</b>	<b>(26973)</b>	<b>(18286)</b>
<b>Reconciliation of funds</b>				
Total funds brought forward	11	479226	27476	506702
<b>Total funds carried forward</b>		<b>487913</b>	<b>503</b>	<b>488416</b>