

Citizens Advice Doncaster Borough

(A Company Limited by Guarantee)

(Charity number 1174228)

(Company number 10860886)

Trustees' Report and Financial Statements

for the Year ended 31 March 2023

Citizens Advice Doncaster Borough
(A Company Limited by Guarantee)

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**Citizens Advice Doncaster Borough
Trustees' Annual Report
for the Year ended 31 March 2023**

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 year ended 31 March 2023. 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 2019), the Companies Act 2006 and the Charities Act 2011.

Reference & Administrative Details:

Citizens Advice Doncaster Borough
The Hope Centre, Stainforth Methodist Church
Church Road, Stainforth Doncaster DN7 5NS
Charity Registration Number 1174228
Company limited by guarantee number 10860886
Authorised and regulated by the Financial Conduct Authority No. 786825

Honorary President: Elizabeth Brenda Willis

Trustees (Directors):

Chair: Colin Smith

Vice-Chair: Malcolm Jevons

Treasurer: Andrew Wignall

Bradley Barrass (appointed 30 November 2022)

Carly Harling (appointed 30 November 2022)

Godson Katoto (appointed 30 November 2022)

Christine Marshall

Oyenike Sogbein

Karen Jane Bothamley (Resigned 20 June 2022)

Oliver Head (Resigned 06 April 2022)

Chief Officer/Secretary: James Woods (appointed 20 June 2022)

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

Auditors: Hawsons, 5 Sidings Court, White Rose Way, Doncaster DN4 5NU

Citizens Advice Doncaster Borough Trustees' Annual Report for the Year ended 31 March 2023

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 nationally.

City of Doncaster Council are invited to nominate 2 representatives each on the Board – the names of which are supplied by the relevant Council. Trustees 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 Financial Statements – there have been none.

The organisation is managed by its Trustee Board, which is drawn from the local community. 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 carried out by the Trustees 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.

Objectives and Activities

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.

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 focused on our stated purposes.

Public Benefit

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.

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. In this challenging year, it was more important than ever to be a strong, clear voice speaking up for those who come to us for help.

**Citizens Advice Doncaster Borough
Trustees' Annual Report
for the Year ended 31 March 2023**

Achievements and Performance- Continued

2022/23 has been another successful and productive year for our service but difficult in the cost of living climate with record numbers of people contacting us for advice and support.

We have continued our close working relationship with the City of Doncaster Council by responding quickly and positively to their requests for help in addressing the energy and cost of living crisis, continuing with our locality approach to provision of advice services with local community advice locations at over 20 locations across the city.

We have continued positive working relationships – in both a practical and advisory capacity – with partner organisations such as Age UK Doncaster, FoodAware CIC, The Trussell Trust, Doncaster Mind and the Yorkshire Building Society.

We have embarked on new funded projects through national Citizens Advice funding and funding from the British Gas Trust, these additional funding streams have allowed us to add capacity to our services and better deal with increases to demand.

We have also continued our strong working relationship with other Local Citizens Advice across South Yorkshire and developed stronger links outside of South Yorkshire

In 2022/23 demand for services was up over 30% and we have seen more clients with more issues and from much wider client demographics, with more working people struggling due to the the impacts of the cost of living crisis and the post Pandemic hangover.

We have continued to offer targeted advice and support in response to the cost of living crisis and the energy crisis, which have had a significant impact on residents across the borough.

Our major concern is that these issues are only getting more significant, and the far reaching impacts on clients and Doncaster could be significant. With more people across the city falling into debt or struggling with bills, the importance and need of advice and support services we offer becomes more significant.

As an organisation we are acutely aware of how many people are struggling with issues, how the cost of living and energy crisis is only getting worse and the help that Citizens Advice offers will be more valuable than ever as we move forward. These new higher levels of demand drive us to look at resources, service delivery and technology to ensure we, as a service, are providing not only a service which better meets increased demands but one that uses resources and technology to support and enhance our service offer.

We have been successful in adding Energy and generalist advice projects to our service offer in the last 12 months at locations across the city that supports our main services operating from offices in Stainforth, Mexborough and Doncaster city centre.

We have seen record increases in demand for services in the last year and we expect demands to continue to rise as clients deal with greater strains on their personal finance as a result of the cost of living crisis and rising energy bills. As an organisation we will continue to strive to react to these demands through innovative working practices and funded projects targeting those most vulnerable or in need of our support.

We have look to enhance our offer to volunteers this year, recruiting a volunteer coordinator which has promoted and allowed us to be successful in attracting new volunteers to our expanding team volunteers are the foundations of the services we offer contributing to all aspects 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.

We have taken a fresh approach to service provision taking new opportunities and collaborating in partnership with other organisations, which will ensure we are able to make the most of this new resources for the benefit of our clients.

**Citizens Advice Doncaster Borough
Trustees' Annual Report
for the Year ended 31 March 2023**

Achievements and Performance- Continued

Our organisation's achievements in the last 12 months included:

- £494,000 in new or extended funded projects received.
- Launched a new more accessible website which translates to over 158 Languages.
- Partner referral tool launched reaching organisations across the city now receiving over 100 referrals a month.
- Launched a Benefits and Budgeting tool clients can use for free.
- We now work in partnership on projects with 5 other community organisations.
- We are recruiting a BSL Adviser to improve access for this community.
- We are a founding member of the Doncaster Advice Network.
- Our debt team won a prestigious National Citizens Advice award for Team of the Year in 2022.
- They were also shortlisted for an Institute of Money Advisers National Award.
- We have embraced the community approach and now have 20 community advice locations across the city.
- We have used reserves to run strengthen our links with the NHS and ICB, running a successful pilot in Askern - this has lead to £8,000 in additional funding agreed to 2023/24.
- We have recruited a Volunteer Coordinator to oversee and take charge of recruitment and retention of volunteers and have 12 new volunteers in training or recently qualified since May 2023, bucking the trend of low volunteer rates.
- We have taken on 3 new trustees, all from different backgrounds and cultures improving the diversity and experience on our board.
- We joined the Armed Forces covenant making a commitment to serving personnel, veterans and their families.
- We attended our first Pride Event and will be returning in 2023.
- We have advised and supported 12,467 clients with 37,787 issues. a 33% increase on last year.
- We have achieved over £1.8 million in income gains for our clients.
- We passed our annual quality and governance audit with an improved score.
- We have new eye catching signs at our Stainforth office increasing awareness of our local presence thanks to town mayor David Bowling
- We were awarded a Citizens Advice National recognition award for performance on our MAPs Debt Advice project.

We continually look for ways to raise our profile and reach across the Doncaster Borough and wider into South Yorkshire and nationally.

We are continuing to explore how to expand our social media presence to engage with more people, We have produced more engaging and informative content promoting knowledge of our services and including people who might not otherwise have been as aware of what we do. We also use this platform to champion equality and to raise issues around equality and diversity.

We have a growing following of general public, local authority, MPs and councillors as well as potential partner organisations across the Borough of Doncaster.

We have tried to refocus our Research & Campaigns work over the last 12 months to ensure the voice of our service users is really heard and real measurable impact can be achieved.

We have worked on a number of campaigns this year, including cost of living, energy crisis, the Keep the Uplift campaign. We have continued to champion the problems related to illegal money lending, and were approached by the centre for social justice to contribute to their work in this area. Our input formed part of the Swimming with Sharks: Tackling Illegal Money Lending in England, report.

On the subjects of the cost of living and energy crisis we held meetings with Ed Miliband MP to discuss this issue in detail and followed this up by arranging a discussion between the MP and clients suffering because of both the energy and cost of living crisis.

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.

Citizens Advice Doncaster Borough Trustees' Annual Report for the Year ended 31 March 2023

Achievements and Performance- Continued

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.

We have been asked to be part of the City of Doncaster Council, public health teams' commission to fairness and wellbeing across the city. This was formed to explore new ways to involve local people, organisations and businesses in looking at improving the lives of Doncaster residents. Being asked to be on this board highlights and recognises the importance of advice in the context of fairness and wellbeing and the services we offer.

The organisation management changed in June 2022 when Chief Executive Officer Karen Bothamley retired after over 20 years with the organisation. Our new Chief Executive Officer, James Woods, started his role in June 2022.

Our core funding comes from CDC has remained the same and we continue to be funded annually, funding our service to a 3 year funding cycle starting in 2022. This continues to give us greater stability in a challenging time for funding. CDC has also provided us with additional funding for our community outreach service throughout the year and we will make proposals for these services to continue moving forward.

We remain aware that it is possible that CDC 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 January 2025.

We are pleased that our YBS project from National CA to provide advice services in the Yorkshire Building Society. This award winning project allows us to work closely with them to provide advice and support services to their customers has been extended to 2024.

We have also been successful in obtaining continuation funding from FoodAware CIC to have advisers located in the Mexborough food bank to support clients with problems they face and to reduce dependency on food bank usage. This project will be used as a pilot and results will be used to approach The Trussell Trust for a similar project should it be successful.

Our Help To Claim Project is currently going through a national commissioning process and we should hear about if this has been successful by December 2023.

Moving into 2023/24 we have some interesting and exciting opportunities lined up which expand our offer and accessibility to client but further strengthen our financial position

Financial Review

Our principal funders over the past year have been Money Advice Service, The British Gas Energy Trust, DWP and CDC which has enabled us to run projects contributing to our objectives shown above and to achieve the results detailed in our annual accounts.

Going Concern

The trustees have considered the financial position of the charity and in consideration of the information available to them, are satisfied that the charity is a going concern for the foreseeable future and in any case for at least 12 months from the date of this report.

Reserves Policy

CADB trustees recognise that although it is prudent to build up funds for specific purposes and to have a safety net to protect CADB if unexpected events occur they accept that having too much in reserves may impact future funding applications and core funding amounts. It is accepted that in the next 12 months we would review reserves and look at strategically using some to progress aspects of the service for the benefit

**Citizens Advice Doncaster Borough
Trustees' Annual Report
for the Year ended 31 March 2023**

Reserves Policy- Continued

of service users, such as investing in a more accessible and responsive website

Trustees have decided in the current environment holding reserves equivalent to 4-months' running costs would be our policy. That decision moving forward will be made about making best use of reserves in terms of improving our infrastructure (such as replacing new equipment or essential building maintenance improvement to business support and training) to reflect the growth we have experienced.

According to the level of income and expenditure in the financial year April 2022 to March 2023 our general unrestricted reserves were **£636,094** and general restricted reserves were **£55,468** as at 31 March 2023.

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.
6. The need to invest in improving infrastructure to reflect growth.

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

Unrestricted reserves

The trustees consider that it would be prudent to set aside an amount equivalent to four months' operating expenditure – **£301,520**

Designated reserves

The designated reserves of **£119,271** are 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.
- ❖ 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.

Revaluation reserve

During the year, the charity revalued one of the properties to reflect current market value. This resulted in a deficit on revaluation of **£133,500**.

**Citizens Advice Doncaster Borough
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Plans for Future Periods

During the period covered by this report we have further 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 expanded the use of social media for publicity and client contacts. We have decided to adopt a more community based approach to advice provision, this is because it reflects the stance of our main funder but also as this approach has proven popular with our client base. We aim to integrate our services in community locations through the borough increasing our presence and expanding our stakeholder base, this in turn will lead to closer working and future funded partnerships.

We will continue to bid for larger regional projects through Citizens Advice and other external funders to strengthen our service offer. We predict we will need to increase our capacity to deal with the scale of issues people face moving forward. Issues such as debt, employment and housing tenure 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.

In the coming year we will continue to pursue sustainable funding opportunities to consolidate service provision and increase availability of debt benefits and housing appointments and will continue to monitor and react to external influences which affect our clients and/or our service in order to provide targeted support on specific issues.

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

Risk Management

The trustees have a duty to identify the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

They actively review the major risks which are classified as constitutional, financial, operational and external which the charity faces on a regular basis and which may impact on the service the charity aims to provide. The trustees confirm that they have established sufficient systems to mitigate the risks.

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.

**Citizens Advice Doncaster Borough
Trustees' Annual Report
for the Year ended 31 March 2023**

Statement of 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 UK accounting standards and statements of recommended practice have been followed;
- * Observe the methods and principles in the charities SORP 2019 (FRS 102);
- * prepare the financial statements on the going concern basis unless it is inappropriate to presume that the company will continue in business.

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.

In so far as the trustees are aware, there is no relevant audit information of which the charitable 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 charitable company's auditors are aware of that information.

Auditors

The auditors, Hawsons Chartered Accountants, Statutory Auditor, will be proposed for re- appointment at the forthcoming Annual General Meeting.

This report has been prepared in accordance with the special provisions of part 15 of the companies Act 2006 relating to small companies.

Approved by the trustees on 18 December 2023 and signed on its behalf by:



C. Smith – Chair of Trustees

Independent Auditor's Report to the Members of Citizens Advice Doncaster Borough For the Year ended 31 March 2023

Opinion

We have audited the financial statements of Citizens Advice Doncaster Borough (the 'charitable company') for the year ended 31 March 2023 which comprise the Statement of Financial Activities, the Statement of Financial Position, the Statement of Cash Flows and Notes to the Financial Statements, including significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland* (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 March 2023, and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

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

Conclusions relating to going concern

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

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

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

Other information

The other information comprises the information included in the trustees' annual report, other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon. Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Opinions on other matters prescribed by the Companies Act 2006

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

- the information given in the trustees' annual report, which includes the directors' report prepared for the purposes of company law, for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the directors' report included within the trustees' annual report has been prepared in accordance with applicable legal requirements.

Independent Auditor's Report to the Members of Citizens Advice Doncaster Borough For the Year ended 31 March 2023

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the directors' report included within the trustees' annual report.

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

- adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit.
- the trustees were not entitled to prepare the financial statements in accordance with the small companies' regime and take advantage of the small companies' exemptions in preparing the directors' report and from the requirement to prepare a strategic report.

Responsibilities of trustees

As explained more fully in the trustees' responsibilities statement set out on page 10 the trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

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

Auditor responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists.

Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

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

- Discussions with management and those responsible for legal compliance procedures within the charity to obtain an understanding of the legal and regulatory framework applicable to the charity and how the charity complies with that framework, including consideration of known or suspected instances of non-compliance with laws and regulations and fraud;
- Reviewing minutes of trustees' meetings;
- Identifying and assessing the design effectiveness of controls that management has in place to prevent and detect fraud and non-compliance with laws and regulations;
- Challenging assumptions and judgements made by management in their significant accounting estimates.
- Identifying and testing journal entries, in particular any journal entries posted with unusual account combinations or posted by senior management.

**Independent Auditor's Report to the Members of Citizens Advice Doncaster Borough
For the Year ended 31 March 2023**

There are inherent limitations in the audit procedures described above and the more removed non-compliance with laws and regulations is from the events and transactions reflected in the financial statements, the less likely we are to become aware of it. Also, the risk of not detecting a material misstatement due to fraud is higher than the risk of not detecting one resulting from error, as fraud may involve deliberate concealment by, for example, forgery or intentional misrepresentations, or through collusion.

A further description of our responsibilities is available on the FRC's website at: <https://www.frc.org.uk/auditors/audit-assurance/auditor-s-responsibilities-for-the-audit-of-the-fi/description-of-the-auditor%E2%80%99s-responsibilities-for>. This description forms part of our auditor's report.

Other matters which we are required to address

The comparative figures for the year ended 31 March 2022 were not audited.

Use of our report

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



Paul Wormald (Senior Statutory Auditor)

For and on behalf of Hawsons Chartered Accountants, Statutory Auditor

5 Sidings Court
White Rose Way
Doncaster
South Yorkshire
DN4 5NU

21 December 2023

Citizens Advice Doncaster Borough
Statement of Financial Activities
(incorporating an income and expenditure account)
for the Year ended 31 March 2023

		Unrestricted Funds	Restricted Funds	Total Funds 2023	Total Funds 2022
	Notes	£	£	£	(unaudited) As Restated £
Income (and endowments) from:					
Donations and legacies	2	335	-	335	51
Charitable activities	3	225,534	863,704	1,089,238	828,745
Investments	4	1,038	-	1,038	301
Other	5	6,119	-	6,119	6,385
		<hr/>	<hr/>	<hr/>	<hr/>
Total income		233,026	863,704	1,096,730	835,482
		<hr/>	<hr/>	<hr/>	<hr/>
Expenditure on:					
Central Administration expenses	7	13,799	-	13,799	12,070
Charitable activities	6	72,030	818,731	890,761	704,290
		<hr/>	<hr/>	<hr/>	<hr/>
Total expenditure		85,829	818,731	904,560	716,360
		<hr/>	<hr/>	<hr/>	<hr/>
Net income		147,197	44,973	192,170	119,122
Transfer between funds		(10,495)	10,495	-	-
Other recognised gain/(losses):					
(Losses) on revaluation of fixed assets	8	(133,500)	-	(133,500)	-
Impairment (losses)		<hr/>	<hr/>	<hr/>	<hr/>
		-	-	-	(70,074)
Net movement in funds in year		3,202	55,468	58,670	49,048
		<hr/>	<hr/>	<hr/>	<hr/>
Reconciliation of funds					
Total funds brought forward	11	688,737	-	688,737	569,615
Prior year adjustment	21	(70,074)	-	(70,074)	-
		<hr/>	<hr/>	<hr/>	<hr/>
Total funds brought forward (restated)		618,663	-	618,663	569,615
Net movement in funds in year		3,202	55,468	58,670	49,048
		<hr/>	<hr/>	<hr/>	<hr/>
Total funds carried forward		621,865	55,468	677,333	618,663
		<hr/>	<hr/>	<hr/>	<hr/>

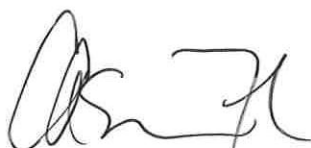
The statement of financial activities includes all gains and losses recognised in the year. All incoming resources and reserves expended derive from continuing activities.

Citizens Advice Doncaster Borough
Statement of Financial Position
As at 31 March 2023
Company Number: 10860886

		2023		2022 (unaudited) As Restated	
	Notes	£	£	£	£
Fixed Assets					
Tangible assets	8	125,000		258,946	
Current Assets					
Debtors	9	6,499		52,390	
Cash at bank and in hand		675,479		495,692	
Current Assets		681,978		548,082	
Creditors: amounts falling due within one year	10	(129,645)		(188,365)	
Net Current Assets		552,333		359,717	
Net Assets		677,333		618,663	
The Funds of the charity	11,13				
Unrestricted income funds					
Designated		119,271		119,271	
General		636,094		499,392	
Restricted Funds		55,468		-	
Revaluation Reserve		(133,500)		-	
Total Charity Funds		677,333		618,663	

The financial statements were approved and authorised for issue by the Trustees on 18 December 2023.

Signed on behalf of the board of trustees



C. Smith-Chair of Trustees

Citizens Advice Doncaster Borough
Statement of Cash Flows
For the Year ended 31 March 2023
Company Number: 10860886

	Notes	2023 £	2022 (unaudited) As Restated £
Cash flow from operating activities			
Net cash provided by operating activities	22	178,749	173,666
Cash flows from investing activities:			
Income from investments		1,038	301
Net cash received from investing activities		<u>1,038</u>	<u>301</u>
Change in cash and cash equivalents in the year		179,787	173,967
Cash and cash equivalents at the beginning of the year		495,692	321,725
Cash and cash equivalents at the end of the year	23	<u><u>675,479</u></u>	<u><u>495,692</u></u>

Citizens Advice Doncaster Borough
Notes to the accounts
for the Year ended 31 March 2023

i. GENERAL INFORMATION

The charity is a private company, limited by guarantee and registered in England and Wales. The registered address is Hope Centre, Stainforth Methodist Church, Stainforth, Doncaster, United Kingdom, DN7 5NS.

ii. STATEMENT OF COMPLIANCE

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: 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) (effective 1 January 2019) - (Charities SORP (FRS 102), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102), Companies Act 2006 and the Charities Act 2011.

iii. ACCOUNTING POLICIES

The principal accounting policies adopted, judgements and key sources of estimation uncertainty in the financial statements are as follows:

a. Basis of preparation

Citizen Advice Doncaster Borough meets the definition of a public benefit entity under FRS 102.

The assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note.

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

b. Going concern

The trustees consider that there are no material uncertainties about the charitable company's ability to continue as a going concern.

c. 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. The nature of estimation means that the outcomes could differ from those estimates.

The most significant area of estimation uncertainty for the charity is in relation to the useful economic life of the fixed assets.

d. Fund accounting

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity.

Designated funds are unrestricted funds earmarked by the board of trustees for particular purposes.

Restricted funds are subject to restrictions on their expenditure imposed by the donor or through the terms of an appeal.

e. Incoming resources

All incoming resources are included in the Statement of Financial Activities when the charity is entitled to the income and the amount can be quantified with reasonable accuracy. The following specific policies are applied to particular categories of income:

- Voluntary income is received by way of grants, donations and gifts and is included in full in the Statement of Financial Activities when the charity is legally entitled to the income after any

Citizens Advice Doncaster Borough

Notes to the accounts for the Year ended 31 March 2023

e. Incoming resources- continued

performance conditions have been met, the amount can be measured reliably and it is possible that the income will be received.

- Donated services and facilities are included at the value to the charity where this can be quantified. The value of services provided by volunteers has not been included in these accounts.
- Investment income is included when receivable.
- Incoming resources from grants, where related to performance and specific deliverables, are accounted for as the charity earns the right to consideration by its performance.

f. Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT where it cannot be fully recovered, and is reported as part of the expenditure to which it relates:

- Costs of generating funds comprise the costs associated with attracting voluntary income.
- Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.
- Governance costs include those costs associated with meeting the constitutional and statutory requirements of the charity and include the professional fees and costs linked to the strategic management of the charity.
- All costs are allocated between the expenditure categories of the Statement of Financial Activities on a basis designed to reflect the use of the resource. Costs relating to a particular activity are allocated directly, others are apportioned on an appropriate basis.

g. Tangible fixed assets

The Trustees resolved to increase the threshold for capitalising assets in current depreciation accounting policy from £500 to £2,000.

Fixed assets are stated at cost less accumulated depreciation unless otherwise stated.

Individual fixed assets costing more than £2,000 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. Computer equipment 33% on cost
3. Furniture fixtures and fittings 25% on cost

Losses arising on revaluation of fixed assets are included in the Statement of Financial Activities in the year in which they arose.

h. Pensions

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.

Citizens Advice Doncaster Borough
Notes to the accounts
for the Year ended 31 March 2023

i. **Hire purchase and leasing commitments**

Rentals payable under operating leases are charged to the Statement of Financial Activities on a straight line basis over the period of the lease.

j. **Taxation**

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

2. Donations and legacies	Unrestricted	Restricted	Total	Total
	Funds £	Funds £	Funds 2023 £	2022 (Unaudited) As Restated £
Grants and donations	335	-	335	51
	<u>335</u>	<u>-</u>	<u>335</u>	<u>51</u>
3. Income from charitable activities	Unrestricted	Restricted	Total	Total
	Funds £	Funds £	Funds 2023 £	2022 (Unaudited) As Restated £
Grants and contracts	225,534	863,704	1,089,238	828,745
	<u>225,534</u>	<u>863,704</u>	<u>1,089,238</u>	<u>828,745</u>
4. Investment income	Unrestricted	Restricted	Total	Total
	Funds £	Funds £	Funds 2023 £	2022 (Unaudited) As Restated £
Bank Interest	1,038	-	1,038	301
	<u>1,038</u>	<u>-</u>	<u>1,038</u>	<u>301</u>
5. Other income	Unrestricted	Restricted	Total	Total
	Funds £	Funds £	Funds 2023 £	2022 (Unaudited) As Restated £
Other income	6,119	-	6,119	6,385
	<u>6,119</u>	<u>-</u>	<u>6,119</u>	<u>6,385</u>

Citizens Advice Doncaster Borough
Notes to the accounts
for the Year ended 31 March 2023

6. Charitable expenditure

	Unrestricted Funds	Restricted Funds	Total Funds 2023	Total 2022 (unaudited) As Restated
	£	£	£	£
Direct staff costs	184,985	564,638	749,623	618,752
Travel and subsistence	4,302	592	4,894	4,305
Premises costs	48,506	20	48,526	31,930
Depreciation of owned assets	446	-	446	8,037
Partner payments	-	30,750	30,750	6,500
Other support costs	6,938	49,584	56,522	34,766
Central recharges	(173,147)	173,147	-	
	<u>72,030</u>	<u>818,731</u>	<u>890,761</u>	<u>704,290</u>

7. Central administration expenses

	Unrestricted Funds	Restricted Funds	Total Funds 2023	Total 2022 (unaudited) As Restated
	£	£	£	£
AGM expense	-	-	-	60
Payroll & Consultancy	13,058	-	13,058	11,074
Miscellaneous costs	741	-	741	936
	<u>13,799</u>	<u>-</u>	<u>13,799</u>	<u>12,070</u>

Citizens Advice Doncaster Borough
Notes to the accounts
for the Year ended 31 March 2023

8. Tangible assets

	Freehold Land and Buildings	Furniture, Fixtures & Fittings	Computer & Office Equipment	Total
	£	£	£	£
COST/VALUATION				
As at 1 April 2022 (Unaudited) (Restated)	275,000	679	1,108	276,787
Revaluation in year	(150,000)	-	-	(150,000)
At 31 March 2023	<u>125,000</u>	<u>679</u>	<u>1,108</u>	<u>126,787</u>
DEPRECIATION				
As at 1 April 2022 (Unaudited) (Restated)	16,500	510	831	17,841
Revaluation in year	(16,500)	-	-	(16,500)
Charge for the year	-	169	277	446
At 31 March 2023	<u>-</u>	<u>679</u>	<u>1,108</u>	<u>1,787</u>
NET BOOK VALUE				
At 31 March 2023	<u>125,000</u>	<u>-</u>	<u>-</u>	<u>125,000</u>
At 31 March 2022 (Unaudited) (Restated)	258,500	169	277	258,946

Citizens Advice Doncaster Borough
Notes to the accounts
for the Year ended 31 March 2023

8. Tangible assets -continued

The historic cost equivalent of freehold land and buildings included at valuation:

	2023	2022
	£	£
Cost	275,000	275,000
Accumulated Depreciation	(16,500)	(11,000)
Charge for year	(5,500)	(5,000)
Net Book Value	<u>253,000</u>	<u>258,500</u>

Freehold land and buildings were subject to independent professional valuation at 22 February 2023. The valuation was undertaken by PPH Commercial, Chartered Surveyors and Commercial Property Consultants.

9. Debtors

	2023	2022 (unaudited) As Restated
	£	£
Trade debtors	250	31,326
Prepayments	5,499	21,064
Other debtors and accrued income	<u>750</u>	<u>-</u>
	<u>6,499</u>	<u>52,390</u>

10. Creditors – amounts falling due within 1 year

	2023	2022 (unaudited) As Restated
	£	£
Deferred income	96,545	156,120
Other creditors	15,181	5,586
Other taxes and social security	10,646	19,643
Accruals	<u>7,273</u>	<u>7,016</u>
	<u>129,645</u>	<u>188,365</u>

Citizens Advice Doncaster Borough
Notes to the accounts
For the Year ended 31 March 2023

11. Movements in funds

	Balances brought Forward (unaudited) As restated £	Income £	Expenditure £	Transfers £	Revaluation deficit	Balances carried forward £
Unrestricted Funds						
Designated:						
Contractual						
Commitment Reserve	119,271			-	-	119,271
Revaluation Reserve	-	-	-	-	(133,500)	(133,500)
General	499,392	233,026	(85,829)	(10,495)	-	636,094
Total	618,663	233,026	(85,829)	(10,495)	(133,500)	621,865
Restricted Funds						
MASDAP	-	296,083	(296,073)	(10)	-	-
British Gas Trust	-	74,836	(52,746)	-	-	22,090
Henry Smith Charity	-	45,372	(46,839)	1,467	-	-
CADB Tier Three	-	207,448	(174,859)	-	-	32,589
Help through Hardship	-	5,000	(4,211)	-	-	789
Gamble Awareness	-	500	(500)	-	-	-
Community Hub	-	46,914	(47,351)	437	-	-
Food Aware	-	5,707	(10,423)	4,716	-	-
Trusell Trust	-	28,267	(32,252)	3,985	-	-
Help to Claim	-	153,577	(153,477)	(100)	-	-
	-	863,704	(818,731)	10,495	-	55,468

The unrestricted Contractual Commitment Reserve is 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.

The British Gas Trust fund is provided to help families and individuals experiencing hardship and unable to meet the cost of energy.

The CADB Tier Tree fund is a fund in partnership with Citizens Advice to provide advice on benefits, debt & money management, energy, employment, immigration (level1), family matters, Health and legal matters.

Help through Hardship is a fund to facilitate partnership working at a local level and to provide holistic support people who are facing the dual challenge of financial hardship and mental health problems.

Citizens Advice Doncaster Borough
Notes for the accounts
For the Year ended 31 March 2023

12. Staff costs and numbers

Staff costs were as follows:

	2023	2022 (unaudited) As Restated
	£	£
Wages and salaries	691,154	574,573
Social security costs	50,331	37,914
Pension	<u>8,137</u>	<u>6,265</u>
	<u>749,622</u>	<u>618,752</u>

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

The average weekly number of employees during the year was 39 (2022: 48). The full time equivalent was 30 (2022:40).

13. Analysis of net assets by fund

	Unrestricted funds	Restricted funds	Total funds	Total (unaudited) 2022 As Restated
	£	£	£	£
Fixed assets	125,000	-	125,000	258,946
Net current assets	496,865	55,468	552,333	359,717
	<u>621,865</u>	<u>55,468</u>	<u>677,333</u>	<u>618,663</u>

14. Auditor's remuneration

During the period, the fees payable (excluding VAT) to the charity's auditors are analysed as follows:

	2023	2022 (unaudited) As Restated
	£	£
Independent examination	-	3,060
Auditor's remuneration	5,700	-
Other financial services	<u>-</u>	<u>260</u>
	<u>5,700</u>	<u>3,320</u>

Citizens Advice Doncaster Borough

Notes for the accounts For the Year ended 31 March 2023

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 (2022: None).

16. Related party transactions

No trustee or related party received any remuneration in either the current year or previous period.

No trustee or other related person to the charity had any personal interest in any contract or transaction entered into by the charity during the year.

17. Pension commitments

The Charity operates a defined contribution pension scheme, during the period the Charity made contributions to the scheme of £8,137 (2022: £6,265). At 31st March 2023 there was no outstanding liability (2022: £nil).

18. Annual commitments under operating leases

The company had no commitments under operating leases at the balance sheet date (2022: £nil).

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

	Overhead	Total
	£	£
Henry Smith Charity	9,552	9,522
CADB tier Three	41,394	41,394
MAS	60,112	60,112
Help to claim	37,100	37,100
Trusell Trust	6,400	6,400
British Gas	9,031	9,031
Help Through Hardship	542	542
Community Hub Fund	7,427	7,427
Food Aware	<u>1,589</u>	<u>1,589</u>
	<u>173,147</u>	<u>173,147</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, office costs shared salaries and governance costs.

21. Prior Year Adjustment

The prior year adjustment relates to the impairment in full of leasehold improvements which in the opinion of the trustees had no value at the previous year end. The remaining net book value is therefore fully written down resulting in an impairment loss of £70,074 in the year ended 31 March 2022.

Citizens Advice Doncaster Borough
Notes for the accounts
For the Year ended 31 March 2023

22 . Reconciliation of net income to net cash flow from operating activities

	2023	2022 (unaudited) As restated
	£	£
Net Income for the year	58,670	49,048
Adjustments for:		
Depreciation charges	446	8,037
Impairment loss	-	70,074
Loss on revaluation	133,500	-
Income from investments	(1,038)	(301)
Decrease/(Increase) in debtors	45,891	(44,025)
(Decrease)/ Increase in creditors	(58,720)	90,833
	<hr/>	<hr/>
	178,749	173,666
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23. Analysis of cash and cash equivalents

	2023	2022 (unaudited)
	£	£
Cash at bank and in hand	675,479	495,692
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24. Comparative information

For comparison purpose, the Statement of Financial Activities for the year-ended 31 March 2022 is presented as below: (see next page)

Citizens Advice Doncaster Borough
Statement of Financial Activities
(incorporating an income and expenditure account)
for the Year ended 31 March 2022
(As Restated)

	Unrestricted Funds £	Restricted Funds £	Total £
Income (and endowments) from:			
Donations and legacies	51	-	51
Charitable activities	290,437	538,308	828,745
Investments	301	-	301
Other	<u>6,385</u>	<u>-</u>	<u>6,385</u>
Total income	297,174	538,308	835,482
	=====	=====	=====
Expenditure on:			
Central administration expenses	11,710	360	12,070
Charitable activities	<u>216,104</u>	<u>488,186</u>	<u>704,290</u>
Total expenditure	227,814	488,546	716,360
	=====	=====	=====
Net income for year	69,360	49,762	119,122
Transfers between funds	49,762	(49,762)	-
Other recognised gains / (losses):			
Impairment loss	<u>(70,074)</u>	<u>-</u>	<u>(70,074)</u>
Net movement in funds	49,048	-	49,048
Reconciliation of funds			
Total funds brought forward	<u>569,615</u>	<u>-</u>	<u>569,615</u>
Total funds carried forward	618,663	-	618,663
	=====	=====	=====