

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 2024**

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 2024. 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), 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

Trustees (Directors):

Chair: Colin Smith (resigned 18 December 2023)
Andrew Wignall (appointed 18 December 2023)

Vice-Chair: Malcolm Jeavons (resigned 18 December 2023)
Hilary Karpinski (appointed 18 December 2023)

Treasurer: Andrew Wignall (resigned 18 December 2023)
Mark Horobin (appointed 12 February 2024)

Brad Barrass (resigned 7 January 2024)
Carly Harling
Godson Katoto
Christine Marshall
Oyenike Sogbein

Colin Smith and Malcolm Jeavons have both served Citizens Advice for a considerable period of time and the trustees thank them for their loyal service to the charity.

Chief Officer/Secretary: James Woods

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 2024

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.

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

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.

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

2023/24 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. Of necessity there has been a large increase in the numbers of clients receiving advice at community locations. As the demand for our services continued to rise, our team faced greater challenges. However, they remained steadfast, offering high-quality advice to everyone who sought it. This unwavering commitment is a testament to the expertise and dedication of our staff. We are profoundly grateful for their contributions.

Our close working relationship with the City of Doncaster Council (CDC) has been enhanced by occupying the same office building and 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 at over 30 locations across the City. We are very appreciative of the long term core funding provided by Doncaster which enables us to continue to offer generalist advice to clients.

**Citizens Advice Doncaster Borough
Trustees' Annual Report
for the Year ended 31 March 2024**

Achievements and Performance- Continued

We have continued positive working relationships – in both a practical and advisory capacity – with partner organisations such as Age UK Doncaster, FoodAware CIC, Doncaster Mind and the Yorkshire Building Society. We have embarked on newly funded projects through national Citizens Advice and funding from the British Gas Trust and the Integrated Care Board. These additional funding streams have allowed us to add capacity to our services and better deal with increases to demand.

We have strong working relationships with other Local Citizens Advice offices across South Yorkshire and are developing stronger links outside South Yorkshire.

In 2023/24, we experienced a significant increase in demand for our services. We observed a notable rise in the number of clients, who presented with more complex issues. Additionally, we have seen a broader range of demographics seeking assistance, including a substantial increase in working individuals struggling with debt due to the cost of living crisis. Following the pandemic the trend to more on line advice has continued allowing us to advise more clients without needing additional resource.

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 primary concern is that these issues are becoming increasingly significant and complex. The potential impacts on clients and the broader Doncaster community could be substantial, with more residents falling into debt or struggling with bills. Consequently, the importance and necessity of the advice and support services we provide have become even more critical.

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.

The addition of our Volunteer Coordinator has proven to be highly effective. We are seeing greater retention of volunteers, which has strengthened our team and enhanced our ability to serve the community. This role has been pivotal in ensuring that our volunteers feel supported and engaged, contributing significantly to our ongoing success.

We currently have 15 volunteers, 3 accredited volunteers, 10 volunteers in training and onboarding 2 volunteers.

A year on, our fresh approach to service provision, seizing new opportunities and collaborating with partner organisations has proven to be highly effective. This strategy has allowed us to maximise new resources for the benefit of our clients, enhancing the overall impact and reach of our services.

Our organisation's achievements in the last 12 months

- Increased funding from £650,000 to £1.2 Million in new or extended funding for projects received.
- We have strengthened our links with the NHS and ICB, launching a new project with advisers present in 8 GP surgeries and 2 hospital outreach locations across this city.
- We are recruiting a Deaf Advice team to improve access for this community.
- Increased the size of the Doncaster Advice Network to 45 organisations to host impressive events and run a joint campaign on improving access to pension credit, which resulted in a 5% increase in inquiries.
- Our Energy team was nominated for a prestigious National Citizens Advice award for Team of the Year in 2023.

**Citizens Advice Doncaster Borough
Trustees' Annual Report
for the Year ended 31 March 2024**

Achievements and Performance- Continued

- We have fully embraced a community-focused approach and now operate 20 community advice locations throughout the City. This expansion allows us to continue providing accessible and localised support to residents across the area.
- We have recruited a new trustees treasurer, with a background in finance improving the expertise and experience on our board.
- Gained recognition as an Armed Forces Covenant Bronze member for our commitment to Serving personnel, veterans and their families.
- We were thrilled to attend Doncaster Pride and are excited to return in 2024. Equality is important to us, and participating in this event underscores our commitment to supporting and celebrating diversity in our community.
- We have advised and supported 9,658 clients with 35,497 issues.
- We have achieved over £12.8 million in income gains for our clients
- We passed our Annual quality and governance audit retaining our Advice Quality Standard award (AQS).
- We were nominated for a Citizens Advice National award for Team of the year for our Energy Advice Team.

We continually look for ways to raise our profile and reach across the Doncaster Borough and wider into South Yorkshire and nationally. We also take a more active role in supporting initiatives of Citizens Advice nationally. This is evidenced through us obtaining a regional digital inclusion project from the ICB to support digital equity and inclusion across South Yorkshire.

We are actively exploring ways to expand our social media presence to engage a broader audience. Our efforts include producing more engaging and informative content that promotes awareness of our services and reaches individuals who may not have been previously aware of what we do. Additionally, we utilise our platform to advocate for equality and highlight important issues related to 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 been refocusing 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 and calls to Reform Local Housing allowance 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.

Regarding the cost of living, we organised meetings with Ed Miliband MP and other local MPs to discuss this issue in detail. Following these discussions, we arranged a session between the MP and clients affected by both the energy and cost of living crises.

A year later, our new management structure is achieving what it set out to do. It has enabled us to plan a comprehensive restructure of our research and campaigns work for the next 12 months. Our goal is to initiate and run local campaigns that more effectively address the issues facing our clients. This new initiative will complement our participation in national CitA initiatives, ensuring increased effectiveness in this crucial area of our work.

We are proud to have played an integral role in the City of Doncaster Council's Public Health team's Fairness and Wellbeing Commission. This commission was established to explore innovative ways to involve local people, organisations, and businesses in improving the lives of Doncaster residents. Being asked to serve on this board highlights and recognizes the importance of advice in the context of fairness and wellbeing, as well as the value of the services we offer.

**Citizens Advice Doncaster Borough
Trustees' Annual Report
for the Year ended 31 March 2024**

Achievements and Performance- Continued

Our core funding source is the CDC, which has remained consistent throughout the year. The current funding agreement extends until January 2025, providing us with long-term stability. Additionally, the CDC has granted us extra funding to support our community outreach efforts 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 2025.

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. Our total income for the year to 31 March 2024 was £1,144k (2023:£1,097k). This generated a surplus for the year of £79k before the exceptional expenditure relating to contractual roof repairs on Stainforth office of £75,000 (2023:£59k). The surplus after this expenditure was £4k.

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.

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.

**Citizens Advice Doncaster Borough
Trustees' Annual Report
for the Year ended 31 March 2024**

Reserves Policy- Continued

General reserves

Our policy is to hold at least 4 months running costs in reserve. As at 31 March 2024 the free reserves (unrestricted general reserves) were £690,300. The budget running costs for 2024/25 are estimated to be £102,000 per calendar month, so we have reserves in excess of 6 months.

The charity also holds £5,426 in restricted general reserves at the year- end (2023: £55,468).

Revaluation reserve

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

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.

Plans for Future Periods

After a period of rapid expansion in this financial year(2024/25) there will be a period of consolidation to allow the organisation to embed new systems and processes.

However, we will continue to pursue sustainable funding opportunities to consolidate service provision and increase availability of debt benefits and housing appointments.

We see partnership working as being advantageous in providing a stable and sustainable base for the organisation and to this end have become the lead in an agreement with three other local CAs to increase the digital inclusion of our clients.

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.

**Citizens Advice Doncaster Borough
Trustees' Annual Report
for the Year ended 31 March 2024**

Fixed Assets

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

Staff and Volunteers

We depend on our staff and volunteers to give the best advice possible to our clients. They have supported Doncaster CA through a period of unprecedented change and growth. Myself and fellow trustees are very grateful for their support and enthusiasm without which our clients would be far less able to get the advice they need. Many thanks to you all.

Events Since the Balance Sheet Date

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

In our SORT report, we would like to highlight an upcoming significant expense. We anticipate needing to replace the roof at our Stainforth office, which is expected to cost approximately £75,000. This essential investment is necessary to ensure the continued safety and functionality of our facilities, allowing us to maintain the high standard of service our clients depend on. Since this is a contractual obligation under the terms of the lease, a provision for this amount has been made in the accounts.

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.


**Citizens Advice Doncaster Borough
Trustees' Annual Report
for the Year ended 31 March 2024**

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 31 July 2024 and signed on its behalf by:


A Wignall – Chair of Trustees

**Independent Auditor's Report to the Members of Citizens Advice Doncaster Borough
For the Year Ended 31 March 2024**

Opinion

We have audited the financial statements of Citizens Advice Doncaster Borough (the 'charitable company') for the year ended 31 March 2024 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 2024, and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; 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 2024

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 9 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.

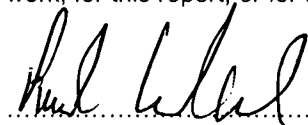
**Independent Auditor's Report to the Members of Citizens Advice Doncaster Borough
For the Year Ended 31 March 2024**

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.

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

5 August

2024

Citizens Advice Doncaster Borough
Statement of Financial Activities
(incorporating an income and expenditure account)
for the Year ended 31 March 2024

		Unrestricted Funds	Restricted Funds	Total Funds 2024	Total Funds 2023
	Notes	£	£	£	£
Income (and endowments) from:					
Donations and legacies	2	1,165	-	1,165	335
Charitable activities	3	253,667	878,718	1,132,385	1,089,238
Investments	4	2,723	-	2,723	1,038
Other	5	7,837	-	7,837	6,119
Total income		265,392	878,718	1,144,410	1,096,730
Expenditure on:					
Central Administration expenses	7	14,376	-	14,376	13,799
Charitable activities	6	127,389	923,181	1,050,570	890,761
Total expenditure		141,765	923,181	1,064,946	904,560
Net income/(expenditure) before exceptional items		123,627	(44,463)	79,164	192,170
Exceptional items	21	(75,000)	-	(75,000)	-
Net Income/(expenditure)		48,627	(44,463)	4,164	192,170
Transfer between funds		5,579	(5,579)	-	-
Other recognised gain/(losses):					
(Losses) on revaluation of fixed assets		-	-	-	(133,500)
Net movement in funds in year		54,206	(50,042)	4,164	58,670
Reconciliation of funds					
Total funds brought forward	11	621,865	55,468	677,333	688,737
Prior year adjustment		-	-	-	(70,074)
		621,865	55,468	677,333	618,663
Net movement in funds in year		54,206	(50,042)	4,164	58,670
Total funds carried forward		676,071	5,426	681,497	677,333

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 2024
Company Number: 10860886

		2024	2023
	Notes	£	£
Fixed Assets			
Tangible assets	8	125,000	125,000
Current Assets			
Debtors	9	33,877	6,499
Cash at bank and in hand		1,012,068	675,479
		<hr/>	<hr/>
Current Assets		1,045,945	681,978
Creditors: amounts falling due within one year	10	(489,448)	(129,645)
		<hr/>	<hr/>
Net Current Assets		556,497	552,333
		<hr/>	<hr/>
Net Assets		681,497	677,333
		<hr/>	<hr/>
The Funds of the charity	11,13		
Designated		119,271	119,271
General Unrestricted Funds		690,300	636,094
Restricted Funds		5,426	55,468
Revaluation Reserve		(133,500)	(133,500)
		<hr/>	<hr/>
Total Charity Funds		681,497	677,333
		<hr/>	<hr/>

The financial statements were approved and authorised for issue by the Trustees on 31 July 2024.

Signed on behalf of the board of trustees



A Wignall - Chair of Trustees

Citizens Advice Doncaster Borough
Statement of Cash Flows
For the Year ended 31 March 2024
Company Number: 10860886

	Notes	2024	2023
		£	£
Cash flow from operating activities			
Net cash provided by operating activities	22	333,866	178,749
Cash flows from investing activities:			
Income from investments		2,723	1,038
Net cash received from investing activities		<u>2,723</u>	<u>1,038</u>
Change in cash and cash equivalents in the year		336,589	179,787
Cash and cash equivalents at the beginning of the year		675,479	495,692
Cash and cash equivalents at the end of the year	23	<u><u>1,012,068</u></u>	<u><u>675,479</u></u>

Citizens Advice Doncaster Borough

Notes to the accounts for the Year ended 31 March 2024

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) - (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 2024

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 2024

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
	£	£	2024	£
			£	
Grants and donations	1,165	-	1,165	335
	<u>1,165</u>	<u>-</u>	<u>1,165</u>	<u>335</u>
3. Income from charitable activities	Unrestricted	Restricted	Total	Total
	Funds	Funds	Funds	2023
	£	£	2024	£
			£	
Grants and contracts	253,667	878,718	1,132,385	1,089,238
	<u>253,667</u>	<u>878,718</u>	<u>1,132,385</u>	<u>1,089,238</u>
4. Investment income	Unrestricted	Restricted	Total	Total
	Funds	Funds	Funds	2023
	£	£	2024	£
			£	
Bank Interest	2,723	-	2,723	1,038
	<u>2,723</u>	<u>-</u>	<u>2,723</u>	<u>1,038</u>
5. Other income	Unrestricted	Restricted	Total	Total
	Funds	Funds	Funds	2023
	£	£	2024	£
			£	
Other income	7,837	-	7,837	6,119
	<u>7,837</u>	<u>-</u>	<u>7,837</u>	<u>6,119</u>

Citizens Advice Doncaster Borough
Notes to the accounts
for the Year ended 31 March 2024

6. Charitable expenditure

	Unrestricted	Restricted	Total	Total
	Funds	Funds	Funds	2023
	2024			
	£	£	£	£
Direct staff costs	105,990	755,508	861,498	749,623
Travel and subsistence	3,523	6,786	10,309	4,894
Premises costs	10,877	44,142	55,019	48,526
Depreciation of owned assets	-	-	-	446
Partner payments	-	13,500	13,500	30,750
Other support costs	6,999	103,245	110,244	56,522
	<u>127,389</u>	<u>923,181</u>	<u>1,050,570</u>	<u>890,761</u>

7. Central administration expenses

	Unrestricted	Restricted	Total	Total
	Funds	Funds	Funds	2023
	2024			
	£	£	£	£
Payroll and Consultancy	14,376	-	14,376	13,058
Miscellaneous costs	-	-	-	741
	<u>14,376</u>	<u>-</u>	<u>14,376</u>	<u>13,799</u>

Citizens Advice Doncaster Borough
Notes to the accounts
for the Year ended 31 March 2024

8. Tangible assets

	Freehold Land and Buildings	Furniture, Fixtures & Fittings	Computer & Office Equipment	Total
	£	£	£	£
COST/VALUATION				
As at 1 April 2023	125,000	679	1,108	126,787
At 31 March 2024	<u>125,000</u>	<u>679</u>	<u>1,108</u>	<u>126,787</u>
DEPRECIATION				
As at 1 April 2023	-	679	1,108	1,787
At 31 March 2024	<u>-</u>	<u>679</u>	<u>1,108</u>	<u>1,787</u>
NET BOOK VALUE				
At 31 March 2024	<u>125,000</u>	<u>-</u>	<u>-</u>	<u>125,000</u>
At 31 March 2023	<u>125,000</u>	<u>-</u>	<u>-</u>	<u>125,000</u>

Citizens Advice Doncaster Borough
Notes to the accounts
for the Year ended 31 March 2024

8. Tangible assets -continued

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

	2024	2023
	£	£
Cost	275,000	275,000
Accumulated Depreciation	(22,000)	(16,500)
Charge for year	(5,500)	(5,500)
Net Book Value	<u>247,500</u>	<u>253,000</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

	2024	2023
	£	£
Trade debtors	9,075	250
Prepayments	9,676	5,499
Other debtors and accrued income	<u>15,126</u>	<u>750</u>
	<u>33,877</u>	<u>6,499</u>

10. Creditors – amounts falling due within 1 year

	2024	2023
	£	£
Deferred income	390,454	96,545
Other creditors	2,309	15,181
Other taxes and social security	13,815	10,646
Accruals	<u>82,870</u>	<u>7,273</u>
	<u>489,448</u>	<u>129,645</u>

Citizens Advice Doncaster Borough
Notes to the accounts
For the Year ended 31 March 2024

11. Movements in funds

	Balances brought Forward £	Income £	Expenditure £	Transfers £	Balances carried forward £
Unrestricted Funds					
Designated:					
Contractual					
Commitment Reserve	119,271	-	-	-	119,271
Revaluation Reserve	(133,500)	-	-	-	(133,500)
General	<u>636,094</u>	<u>265,392</u>	<u>(216,765)</u>	<u>5,579</u>	<u>690,300</u>
Total	<u>621,865</u>	<u>265,392</u>	<u>(216,765)</u>	<u>5,579</u>	<u>676,071</u>
Restricted Funds					
British Gas Trust	22,090	115,862	(138,279)	327	-
MASDAP	-	312,230	(302,880)	(9,350)	-
CADB Tier Three	32,589	174,758	(201,921)	-	5,426
Help through Hardship	789	13,000	(13,851)	62	-
CitA Energy	-	27,125	(27,670)	545	-
Immigration	-	8,000	(8,635)	635	-
Food Aware	-	584	(1,803)	1,219	-
Trusell Trust	-	36,089	(36,429)	340	-
CitA Pot Two	-	22,750	(22,741)	(9)	-
Help to Claim	-	<u>168,320</u>	<u>(168,972)</u>	<u>652</u>	-
	55,468	878,718	(923,181)	(5,579)	5,426

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 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.

Citizens Advice Doncaster Borough
Notes for the accounts
For the Year ended 31 March 2024

12. Staff costs and numbers

Staff costs were as follows:

	2024	2023
	£	£
Wages and salaries	790,142	691,154
Social security costs	58,266	50,331
Pension	13,090	8,137
	<u>861,498</u>	<u>618,752</u>

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

The average weekly number of employees during the year was 53 (2023: 39). The full-time equivalent was 38 (2023:30).

13. Analysis of net assets by fund

	Unrestricted funds	Restricted funds	Total funds	Total 2023
	£	£	£	£
Fixed assets	125,000	-	125,000	125,000
Net current assets	551,071	5,426	556,497	552,333
	<u>676,071</u>	<u>5,426</u>	<u>681,497</u>	<u>677,333</u>

14. Auditor's remuneration

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

	2024	2023
	£	£
Auditor's remuneration	5,550	5,700
	<u>5,550</u>	<u>5,700</u>

Citizens Advice Doncaster Borough
Notes for the accounts
For the Year ended 31 March 2024

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 (2023: 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 £13,090 (2023: £8,137). At 31st March 2024 there was an outstanding liability of £2,825 (2023: £nil).

18. Annual commitments under operating leases

The company had no commitments under operating leases at the balance sheet date (2023: £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

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. As per note 6 in the accounts, central recharges have been allocated to the cost centre they relate to, based on the formula agreed by the trustees.

21. Exceptional items

This expenditure relates to the estimated future cost of repairing the roof of the property situated at The Hope Centre, Stainforth Methodist Church, Church Rd, Stainforth, Doncaster DN7 5NS. The charity has provided for £75,000 in respect of such costs as they are contractually liable to perform the repairs under the terms of the lease.

Citizens Advice Doncaster Borough
Notes for the accounts
For the Year ended 31 March 2024

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

	2024	2023
	£	£
Net Income for the year	4,164	58,670
Adjustments for:		
Depreciation charges	-	446
Loss on revaluation	-	133,500
Income from investments	(2,723)	(1,038)
(Increase)/Decrease in debtors	(27,377)	45,891
Increase/Decrease in creditors	359,802	(58,720)
	<hr/>	<hr/>
	333,866	178,749
	<hr/>	<hr/>

23. Analysis of cash and cash equivalents

	2024	2023
	£	£
Cash at bank and in hand	1,012,068	675,479
	<hr/>	<hr/>

24. Comparative information

For comparison purpose, the Statement of Financial Activities for the year-ended 31 March 2023 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 2023

	Unrestricted Funds £	Restricted Funds £	Total £
Income (and endowments) from:			
Donations and legacies	335	-	335
Charitable activities	225,534	863,704	1,089,238
Investments	1,038	-	1,038
Other	<u>6,119</u>	<u>-</u>	<u>6,119</u>
Total income	<u>233,026</u>	<u>863,704</u>	<u>1,096,730</u>
Expenditure on:			
Central administration expenses	13,799	-	13,799
Charitable activities	72,030	818,731	890,761
Total expenditure	<u>85,829</u>	<u>818,731</u>	<u>904,560</u>
Net income for year	147,197	44,973	192,170
Transfers between funds	(10,495)	10,495	-
Other recognised gains / (losses):			
(Losses) on revaluation of fixed assets	<u>(135,000)</u>	<u>-</u>	<u>(135,000)</u>
Net movement in funds	<u>3,202</u>	<u>55,468</u>	<u>58,670</u>

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 £
Reconciliation of funds			
Total funds brought forward	688,737	-	688,737
Prior year adjustment	(70,074)	-	(70,074)
Total funds brought forward (restated)	<u>618,663</u>	<u>-</u>	<u>618,663</u>
Net movements in funds in year	3,302	55,468	58,670
Total funds carried forward	<u><u>621,865</u></u>	<u><u>55,468</u></u>	<u><u>677,333</u></u>