

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 2025

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 2025**

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 2025. 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: Andrew Wignall

Vice-Chair: Hilary Karpinski

Treasurer: Mark Horobin

Carly Harling (resigned 13 August 2024)
Adrian Hunt (appointed 12 November 2024)
Godson Katoto
Christine Marshall (resigned 18 November 2024)
Martina Slater (appointed 12 November 2024)
Oyenike Sogbein
David Wright (appointed 13 May 2024)

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 2025

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

2024/25 was another strong year of growth for Citizens Advice Doncaster Borough. As with the wider Citizens Advice network, the only real constraint on the support we could provide was the limit of our own resources.

In the 2024/25 financial year, we supported around 9,200 clients (compared to 9,700 in 2023/24) and helped them achieve income gains of approximately £11.4 million (down from £12.7 million in 2023/24). With no change in staffing levels between the two years, the slight drop in client numbers reflects the increasing complexity of the issues people are bringing to us, which require more time and specialist support.

Following the expansion of our outreach centres last year, we are now finalising plans to modernise our premises in Mexborough and Stainforth ahead of next winter. The current facilities, particularly at Mexborough, no longer meet modern standards. A modest investment there will create much-needed space to see more clients in a more suitable environment. I am very grateful to our staff and volunteers at both sites for their patience as these improvements are developed. The financial surplus from 2024/25 will be reinvested directly into these upgrades.

Citizens Advice Doncaster Borough Trustees' Annual Report for the Year ended 31 March 2025

Achievements and Performance- Continued

A major source of our funding continues to be **Doncaster Council**, whose support enables us to help thousands of residents across a wide range of issues. It is important to note that this funding comes in two key streams:

- A **core grant** that enables us to provide generalist advice to the community (a type of support many councils no longer fund), and
- **Restricted funding** allocated for specific services, such as immigration advice or debt work, which must be used for those purposes alone.

In addition to local funding, we also receive substantial targeted funding from other national and regional organisations, allowing us to extend specialist support where it's most needed.

You may have seen recent national calls to increase digital access to public services. In Doncaster, we are proud to be at the forefront of this effort, working closely with neighbouring Citizens Advice offices to lead the way in digital inclusion.

I would like to express my sincere thanks to all of our funders—many of whom provide multi-year grants that allow us to plan ahead and invest in the future of our service.

Finally, I want to thank our **staff, volunteers, and trustees**. The issues we deal with are often complex, emotionally charged, and challenging. Without the dedication and resilience of our team, life for our clients would be even more difficult than it already is. I am proud to be part of an organisation that is consistently recognised as one of the most trusted, impartial, and valued institutions in the UK.

Financial Review

Our principal funders over the past year have been Money Advice Service, The British Gas Energy Trust, DWP and CDC. Our income was £1.9 Million (£1.1 Million- 2024). Our surplus was £61k for the year (£79k - 2024).

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.

Citizens Advice Doncaster Borough Trustees' Annual Report for the Year ended 31 March 2025

Reserves Policy- Continued

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.

General reserves

Our policy is to hold at least 5 months running costs in reserve. As at 31 March 2025 the free reserves were £738k. The budget running costs for 2025/26 are estimated to be £101.6k per calendar month, so we have reserves in excess of 6 months.

The charity also holds £18,801 in restricted general reserves at the year- end (2024: £5,426).

Revaluation reserve

In 2023, 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 (2024: £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

Our focus for the year ahead includes expanding and enhancing our service offer across Doncaster and the wider region through collaborative, strategic development.

We aim to grow and develop our services at both a local and regional level through increased partnership working. By strengthening regional collaborations, we intend to bring new projects into Doncaster, enhance our existing offer, and expand into the advocacy space to better meet the evolving needs of our communities.

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 2025**

Staff and Volunteers

We depend on our staff and volunteers to give the best advice possible to our clients. They have supported CADB 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 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 2025**

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 20 June 2025 and signed on its behalf by:

A handwritten signature in black ink, appearing to be 'A Wignall', written over a horizontal line.

A Wignall – Chair of Trustees

Independent Auditor's Report to the Members of Citizens Advice Doncaster Borough For the Year Ended 31 March 2025

Opinion

We have audited the financial statements of Citizens Advice Doncaster Borough (the 'charitable company') for the year ended 31 March 2025 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 2025, and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; 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 2025

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 2025**

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.



.....
Daniel Wood (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 2025

Citizens Advice Doncaster Borough
Statement of Financial Activities
(incorporating an income and expenditure account)
for the Year ended 31 March 2025

		Unrestricted Funds	Restricted Funds	Total Funds 2025	Total Funds 2024
	Notes	£	£	£	£
Income (and endowments) from:					
Donations and legacies	2	2,564	-	2,564	1,165
Charitable activities	3	256,477	1,587,350	1,843,827	1,132,385
Investments	4	2,536	-	2,536	2,723
Other	5	4,521	36,387	40,908	7,837
Total income		266,098	1,623,737	1,889,835	1,144,410
Expenditure on:					
Central Administration expenses	7	20,221	-	20,221	14,376
Charitable activities	6	197,194	1,611,271	1,808,465	1,050,870
Total expenditure		217,415	1,611,271	1,828,686	1,065,246
Net income before Exceptional items		48,683	12,466	61,149	79,164
Exceptional items	21	-	-	-	(75,000)
Net Income for the year		48,682	12,466	61,149	4,164
Transfer between funds		(909)	909	-	-
Net movement in funds in year		47,774	13,375	61,149	4,164
Reconciliation of funds					
Total funds brought forward	11	676,071	5,426	681,497	677,333
		676,071	5,426	681,497	677,333
Net movement in funds in year		47,774	13,375	61,149	4,164
Total funds carried forward		723,845	18,801	742,646	681,497

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 2025
Company Number: 10860886

		2025		2024	
	Notes	£	£	£	£
Fixed Assets					
Tangible assets	8		125,000		125,000
Current Assets					
Debtors	9	70,789		33,877	
Cash at bank and in hand		929,139		1,012,068	
Current Assets		999,928		1,045,945	
Creditors: amounts falling due within one year	10	(382,282)		(489,448)	
Net Current Assets			617,646		556,497
Net Assets			742,646		681,497
The Funds of the charity	11,13				
Designated			119,271		119,271
General Unrestricted Funds			738,074		690,300
Restricted Funds			18,801		5,426
Revaluation Reserve			(133,500)		(133,500)
Total Charity Funds			742,646		681,497

The financial statements were approved and authorised for issue by the Trustees on 20 June 2025.

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 2025
Company Number: 10860886

	Notes	2025 £	2024 £
Cash flow from operating activities			
Net cash provided by operating activities	23	(85,465)	333,866
Cash flows from investing activities:			
Income from investments		2,536	2,723
Net cash received from investing activities		<u>2,536</u>	<u>2,723</u>
Change in cash and cash equivalents in the year		(82,929)	336,589
Cash and cash equivalents at the beginning of the year		1,012,068	675,479
Cash and cash equivalents at the end of the year	24	<u>929,139</u>	<u>1,012,068</u>

Citizens Advice Doncaster Borough

Notes to the accounts for the Year ended 31 March 2025

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 2025**

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 threshold for capitalising assets in current depreciation accounting policy is £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 2025**

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	2024
	£	£	2025	£
			£	
Grants and donations	2,564	-	2,564	1,165
	<u>2,564</u>	<u>-</u>	<u>2,564</u>	<u>1,165</u>
3. Income from charitable activities	Unrestricted	Restricted	Total	Total
	Funds	Funds	Funds	2024
	£	£	2025	£
			£	
Grants and contracts	256,477	1,587,350	1,843,827	1,132,385
	<u>256,477</u>	<u>1,587,350</u>	<u>1,843,827</u>	<u>1,132,385</u>
4. Investment income	Unrestricted	Restricted	Total	Total
	Funds	Funds	Funds	2024
	£	£	2025	£
			£	
Bank Interest	2,536	-	2,536	2,723
	<u>2,536</u>	<u>-</u>	<u>2,536</u>	<u>2,723</u>
5. Other income	Unrestricted	Restricted	Total	Total
	Funds	Funds	Funds	2024
	£	£	2025	£
			£	
Other income	4,521	36,387	40,908	7,837
	<u>4,521</u>	<u>36,387</u>	<u>40,908</u>	<u>7,837</u>

Citizens Advice Doncaster Borough
Notes to the accounts
for the Year ended 31 March 2025

6. Charitable expenditure

	Unrestricted Funds	Restricted Funds	Total Funds 2025	Total 2024
	£	£	£	£
Direct staff costs	179,678	991,571	1,171,249	861,498
Travel and subsistence	2,833	29,394	32,227	10,309
Premises costs	14,683	80,620	95,303	55,019
Partner payments	-	297,569	297,569	13,500
Other support costs	-	212,117	212,117	110,544
	<u>197,194</u>	<u>1,611,271</u>	<u>1,808,465</u>	<u>1,050,870</u>

The increase in 'Partner payments' and 'Other support costs' recorded this year relates specifically to our role as the lead partner for the South Yorkshire-wide Digital Inclusion project, commissioned and funded by the Integrated Care Board (ICB). As the lead organisation, Citizens Advice Doncaster Borough is responsible for managing and distributing funding across the region to our delivery partners.

This increase in expenditure reflects the onward payments made to these project partners to support delivery in their respective localities. It does not represent a rise in our organisation's core operating costs. Rather, it is project-specific and time-limited spending aligned with the aims and objectives of the Digital Inclusion programme.

We are committed to transparency and strong financial governance. By providing this breakdown, we hope to reassure current and prospective funders that our core expenditure remains stable and that this increase is solely attributable to our strategic coordination role within a regional initiative.

7. Central administration expenses

	Unrestricted Funds	Restricted Funds	Total Funds 2025	Total 2024
	£	£	£	£
Payroll and Consultancy	20,221	-	20,221	14,376
Miscellaneous costs	-	-	-	-
	<u>20,221</u>	<u>-</u>	<u>20,221</u>	<u>14,376</u>

Citizens Advice Doncaster Borough
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8. Tangible assets

	Freehold Land and Buildings	Furniture, Fixtures & Fittings	Computer & Office Equipment	Total
	£	£	£	£
COST/VALUATION				
As at 1 April 2024	125,000	679	1,108	126,787
At 31 March 2025	<u>125,000</u>	<u>679</u>	<u>1,108</u>	<u>126,787</u>
DEPRECIATION				
As at 1 April 2024	-	679	1,108	1,787
At 31 March 2025	<u>-</u>	<u>679</u>	<u>1,108</u>	<u>1,787</u>
NET BOOK VALUE				
At 31 March 2025	<u>125,000</u>	<u>-</u>	<u>-</u>	<u>125,000</u>
At 31 March 2024	<u>125,000</u>	<u>-</u>	<u>-</u>	<u>125,000</u>

Citizens Advice Doncaster Borough
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8. Tangible assets -continued

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

	2025	2024
	£	£
Cost	275,000	275,000
Accumulated Depreciation	(27,000)	(22,000)
Charge for year	(5,500)	(5,500)
Net Book Value	<u>242,000</u>	<u>247,500</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

	2025	2024
	£	£
Trade debtors	48,853	9,075
Prepayments	936	9,676
Other debtors and accrued income	<u>21,000</u>	<u>15,126</u>
	<u>70,789</u>	<u>33,877</u>

10. Creditors – amounts falling due within 1 year

	2025	2024
	£	£
Deferred income	219,060	390,454
Other creditors	60,164	2,309
Other taxes and social security	18,500	13,815
Accruals	<u>84,558</u>	<u>82,870</u>
	<u>382,282</u>	<u>489,448</u>

Citizens Advice Doncaster Borough
Notes to the accounts
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11. Funds movements

	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	690,300	266,098	(217,415)	(909)	738,074
Total	676,071	266,098	(217,415)	(909)	723,845
Restricted Funds					
British Gas Trust	-	197,591	(198,613)	1,022	-
MASDAP	-	313,741	(300,245)	-	13,496
Advice on Prescription	-	89,240	(89,195)	(45)	-
CADB Tier Three	5,426	131,250	(136,861)	185	-
Welfare Rights	-	111,246	(110,952)	(294)	-
CitA Energy	-	46,960	(46,886)	(74)	-
Digital	-	483,500	(482,616)	-	884
Immigration	-	38,543	(35,144)	-	3,399
Family First	-	3,500	(3,615)	115	-
Other	-	8,656	(7,979)	-	677
Help to Claim	-	199,510	(199,165)	-	345
	5,426	1,623,737	(1,611,271)	909	18,801

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.

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12. Staff costs and numbers

Staff costs were as follows:

	2025	2024
	£	£
Wages and salaries	1,063,409	790,142
Social security costs	87,325	58,266
Pension	20,515	13,090
	<u>1,171,249</u>	<u>861,498</u>

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

The average weekly number of employees during the year was 53 (2024: 53). The full-time equivalent was 38 (2024:38).

13. Analysis of net assets by fund

	Unrestricted funds	Restricted funds	Total funds	Total 2024
	£	£	£	£
Fixed assets	125,000	-	125,000	125,000
Net current assets	598,845	18,801	617,646	556,497
	<u>723,845</u>	<u>18,801</u>	<u>742,646</u>	<u>681,497</u>

14. Auditor's remuneration

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

	2025	2024
	£	£
Auditor's remuneration	7,500	5,550
	<u>7,500</u>	<u>5,550</u>

Citizens Advice Doncaster Borough

**Notes for the accounts
For the Year ended 31 March 2025**

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 (2024: 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 £20,515 (2024: £13,090). At 31st March 2024 there was an outstanding liability of £nil (2024: £2,825).

18. Annual commitments under operating leases

The company had no commitments under operating leases at the balance sheet date (2024: £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 in 2024 related 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.

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

	2025	2024
	£	£
Net Income for the year	61,149	4,164
Adjustments for:		
Income from investments	(2,536)	(2,723)
(Increase)/Decrease in debtors	(36,912)	(27,377)
Increase/Decrease in creditors	(107,166)	359,802
	<u>(85,465)</u>	<u>333,866</u>

24. Analysis of cash and cash equivalents

	2025	2024
	£	£
Cash at bank and in hand	<u>929,139</u>	<u>1,012,068</u>