

Registered number: 02684649
Charity number: 1012557

BRISTOL CITIZENS ADVICE BUREAU
(A company limited by guarantee)

TRUSTEES' REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2022

BRISTOL CITIZENS ADVICE BUREAU
(A company limited by guarantee)

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BRISTOL CITIZENS ADVICE BUREAU
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**REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITY, ITS TRUSTEES AND ADVISERS
FOR THE YEAR ENDED 31 MARCH 2022**

Trustees

L Thorn, Chair
P Parry, Vice Chair
J Mockridge, Treasurer
R Geller (appointed 7 February 2022)
G Agyemang (resigned 7 February 2022)
C Mills
B Muton-Phillips
J Oliveri (resigned 11 January 2022)
R Sharp (resigned 25 October 2022)
R Tilling
D Taylor (appointed 25 October 2022)
A Leahy (appointed 25 October 2022)
J Forde (appointed 25 October 2022)
M Creese (appointed 25 October 2022)
S Flowers (appointed 25 October 2022)
L Saunders (appointed 25 October 2022)

Company registered number 02684649

Charity registered number 1012557

Registered office 48 Fairfax Street
Bristol
BS1 3BL

Chief executive officer K Kerr

Independent auditors Randall & Payne LLP
Chargrove House
Shurdington Road
Cheltenham
Gloucestershire
GL51 4GA

Bankers HSBC Bank plc
62 George White Street
Cabot Circus
Bristol
BS1 3BA

BRISTOL CITIZENS ADVICE BUREAU
(A company limited by guarantee)

TRUSTEES' REPORT
FOR THE YEAR ENDED 31 MARCH 2022

The Trustees present their annual report together with the audited financial statements of the Charity for the year 1 April 2021 to 31 March 2022. The Annual report serves the purposes of both a Trustees' report and a directors' report under company law. The Trustees confirm that the Annual report and financial statements of the charitable company comply with the current statutory requirements, the requirements of the charitable company's governing document and the provisions of the Statement of Recommended Practice (SORP) applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) (effective 1 January 2019).

Since the Charity qualifies as small under section 382 of the Companies Act 2006, the Strategic report required of medium and large companies under the Companies Act 2006 (Strategic Report and Directors' Report) Regulations 2013 has been omitted.

Objectives and activities

a. Policies and objectives

In setting objectives and planning for activities, the Trustees have given due consideration to general guidance published by the Charity Commission relating to public benefit, including the guidance 'Public benefit: running a charity (PB2)'.

The Charity's objectives are to promote any charitable purpose for the benefit of the community in Bristol, by the advancement of education, the protection and preservation of health and the relief of poverty, sickness and distress. The policy to achieve these objectives is defined by guidelines set by the National Association of Citizens Advice and includes the operation of services within the geographical area. There has been no change in these during the year.

The Charity provides free, confidential, impartial and independent advice and information for the benefit of the local community. It aims to provide the advice people need for the problems they face and to improve the policies and practices that affect people's lives.

The Charity focused on the delivery of high-quality advisory services to the local community as its primary objectives during the year. To obtain the necessary funding to provide these services, applications were made to various local and national providers of community finance. New volunteers were recruited and received induction and training.

The Trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the Charity should undertake. The Charity receives help and support in the form of voluntary assistance in advising the public and administering the Charity. It is estimated that each year the volunteer workforce contributes time and skills that could cost in the order of £150,000 p.a. if they were reimbursed at normal advice sector rates of pay. The contribution from volunteers has not been included in the Statement of Financial Activities as the value of their contribution cannot be reliably quantified in financial terms. Without the commitment of the volunteers the Charity would not be able to achieve its objectives.

TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2022

Achievements and performance

a. Main achievements of the Charity

The Charity's Strategic Plan has been updated during the year with a range of objectives to better reflect the organisation's aspirations and direction of travel. Conditions during the various waves of the pandemic and its aftermath remain challenging, and during the year work continued against the Charity's objectives:

Maintain financial stability and continue to build reserves

Opportunities for funding continued to be limited to short term funds related to the COVID emergency and many major funds closed whilst their approach to funding for the post-pandemic situation was being re-evaluated. The focus has been on the renewal of established funds and reviewing costs, in particular staff costs. During the year there was a good deal of uncertainty around continuing arrangements for two major government funded projects. Despite this uncertainty, the Charity was able to meet its financial obligations for the financial year, and has secured a stable baseline of funding through until 2024. Maintaining and increasing reserves remains both a focus and a challenge.

Demonstrate the impact of our advice on the lives of local people

The Charity worked closely with Bristol City Council and Public Health, supplying data and case studies to illustrate the work conducted during the various phases of the pandemic and to show the value of that work to the wider community.

Evidence that CAB is an excellent Charity, caring for its workforce as well as clients

The Charity prioritised the safety and wellbeing of its volunteers, staff and clients by implementing robust COVID safety procedures and remote working regimes.

Continue to widen access to CAB services by increasing our reach through outreach and through alternative methods of delivery

Essential changes to the Charity's delivery model, such as the introduction of a remote working model, have been beneficial, enabling a wider range of clients to contact the organisation and vulnerable clients to stay safe whilst receiving the help they needed.

Work with Voluntary, Community and Social Enterprise (VCSE) partners to deliver joined-up services across the city

The Charity continued to lead the Bristol Advice Partnership and introduced a method for coordinating joint bids within the city to fund advice provision, identifying potential large bids for the future, and working with the sector to ensure that the risks of competitive bidding within the city are minimised.

The Charity managed around 23,400 enquiries on behalf of 4,700 clients in 2021/2022. Services are continually adapted to manage the ever-growing demand for advice, introducing new projects and new ways of delivering services.

Whilst welfare benefits and debt continue to be the most common areas of advice, the pandemic has altered the advice landscape and resulted in an increased demand for housing and employment advice. A new cohort of younger clients has sought advice as their employment and domestic situations have been adversely affected by the pandemic, leading to a need for holistic advice covering many different subject areas.

The Charity holds the Advice Quality Standard (AQS) in all key areas of advice plus casework accreditation in welfare benefits, debt, and housing and young people's issues; and it also retains accreditation for immigration work at OISC level 3. The AQS accreditation is for 3 years and is valid until September 2023.

BRISTOL CITIZENS ADVICE BUREAU
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TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2022

Achievements and performance (continued)

During the year the Charity undertook a Leadership Self Assessment quality audit of management and governance procedures as part of the Citizens Advice Quality and Performance Framework, whose results re-confirmed that its leadership and management practices are robust.

In addition to the grant from Bristol City Council, the Charity received grants from: Citizens Advice, Bristol Wessex Water Billing Service, the Government Money Advice Service as part of the Debt Free South West contract, Macmillan Cancer Support, The National Lottery, John James Foundation Bristol, Quartet Community Foundation, The MS Society, Clarion Housing for the Aashyana Project, The CCG Transformation Fund (via One Care), the TDS Charitable Foundation, and The Warm Homes and Money Project. The Charity also has service level agreements with Sovereign Housing Association, and a collaborative project with South & East Bristol foodbank, funded by ASDA, as well as a range of smaller grants and amounts of money received by way of donation from local companies and individuals who support our work. These funding streams combined to enable the Charity to deliver its advice services in Bristol.

The Charity does not employ professional or commercial fundraisers and generally raises its funding by making applications to organisations willing to fund advice services and to trusts and foundations offering charitable support. The Charity accepts donations from clients and supporters and the public is able to make donations via the organisation's website. From time to time members of staff or volunteers undertake charitable activities on behalf of the organisation, for example entering into sponsored running events, but any such activity is managed as a private activity by those involved. The Charity has not received any complaints about its fundraising activities.

BRISTOL CITIZENS ADVICE BUREAU
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TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2022

Financial review

a. Going concern

After making appropriate enquiries, the Trustees have a reasonable expectation that the Charity has adequate resources to continue in operational existence for the foreseeable future. For this reason, they continue to adopt the going concern basis in preparing the financial statements. Further details regarding the adoption of the going concern basis can be found in the accounting policies.

b. Financial review

Income for the year 2021/2022 was £837,419 and the deficit for the year was £29,079. Total unrestricted and restricted funds at 31 March 2022 were £117,787. The free reserves available to the Charity at the year-end were £116,022.

Overall funding levels remained stable during the year, particularly in respect of major funds. The Charity also received some small COVID grants to help with the additional costs incurred in implementing COVID arrangements. The Charity was impacted by a decrease in availability of new funding opportunities during the year and by uncertainties around two major government-funded schemes and the resulting potential redundancy liabilities.

The Charity historically operated a policy stating that it should hold, in reserves, a range of between 25% or 3 months and 50% or six months, of annual running costs. The minimum of this range was to ensure adequate funding would be available to safely close the Charity should it become necessary to do so, and the maximum of this range was to ensure that funding was spent on the delivery of services, rather than being held in reserves.

The Charity reviewed this policy during the prior year, and recognising that in the current climate a higher level of reserves may not be achievable, have instead adopted a risk based approach which takes into account mitigations, for example, of ongoing potential redundancy liabilities, the opportunity to share or dispose of the building held on a community asset transfer, the likelihood of losing funding across a diverse funding base, and the length of time key funding streams run for.

At the end of the year reserves represented c.11% of annual expenditure, or just over 1 month's annual running costs. The Trustees are mindful that reserves are low, but recognise that this a situation that is largely driven by external factors.

The Charity is required to ensure that free monies are available in each financial year to meet any reasonable foreseeable contingency. The organisation maintains a projection of income for at least two years ahead and ensures that this continues to be derived from as wide a variety of sources as possible. The Trustees take all necessary steps to ensure that at no time within this period would it be possible for the cessation of one or more funding streams to present so serious a challenge to the future of the organisation, that it could not be managed so as to continue to provide a best value advice service. The reserves may also be used for fundraising activities or used to ensure the Charity's IT systems are maintained at a sufficient level to ensure the continued delivery of a quality advice service.

The Trustees extend their gratitude to Bristol City Council, who continued to support the core operating capacity of the Charity. The Trustees also wish to thank their other funders listed above and the many donations received. The Charity did not have any borrowings from either providers of funding or other sources at the Balance Sheet date.

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TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2022

Structure, governance and management

a. Constitution

The Charity is a company limited by guarantee (Registered Number 2684649) having no share capital governed by its Memorandum and Articles of Association dated 9 July 2002 as amended by special resolution on 5 September 2006. It is registered as a Charity with the Charity Commission (Registered Number 1012557). In accordance with a national rebranding process the organisation has now adopted the operating name Citizens Advice Bristol, however the legally registered name remains Bristol Citizens Advice Bureau.

b. Methods of appointment or election of Trustees

The Trustees, who are also the Directors for the purpose of company law and who served during the year are shown on page 1.

Trustees are elected from the local community and are elected by the Charity's Members at the annual general meeting. A separate process agreed by the Trustee Board is followed for the election of the Chair and other officers. No other persons or bodies external to the Charity are entitled to appoint persons to the Trustee Board.

Trustees receive induction training when they join the Trustee Board, spending time observing the running of the organisation and learning about the services offered. Additionally they attend national training and induction events run by Citizens Advice, the national Charity. All Trustees undertake training in the requirements of GDPR and complete the training for SMCR, as required by the Financial Conduct Authority. The Trustee Board members complete a board effectiveness appraisal each year. The standard of the organisation's governance is assessed every year by Citizens Advice, and the whole organisation, including the Trustee Board, is subject to a rigorous ongoing quarterly assessment process as part of Citizens advice membership requirements.

None of the Trustees has any beneficial interest in the company. All of the Trustees are Members of the company and guarantee to contribute £1 in the event of a winding up. There were 9 Members of the company, all of whom are Trustees. Newly appointed Trustees are provided with a comprehensive induction through the provision of training courses and mentoring by established Trustees and staff. The Charity runs a service from a building held on a long lease and community asset transfer from Bristol City Council. This arrangement offers value for money and provides security of tenure and protection for the organisation. The main service is based in the centre of Bristol and is augmented by outreach services in a range of Hospitals, Health Centres and community settings such as foodbanks across the city and some home visiting services provided via specialist projects. The organisation also delivers specialist debt and welfare rights advice, housing and employment advice. During the year, all these services were adapted to meet the requirements of COVID safety. Organisational aims and objectives are met with the help of volunteer advice workers, paid staff and the Trustee Board.

The Trustee Board is responsible for governance and setting the strategic direction and the policies of the Charity. The Trustees carry the ultimate responsibility for the conduct of the Charity and for ensuring that the Charity satisfies its legal and contractual obligations. Trustees meet every six weeks and delegate the day-to-day operation of the organisation to the Director. The Trustee Board is independent from the management team and Trustees are not involved in day to day operational matters.

Citizens Advice Bristol (the Charity) is a member of Citizens Advice, the operating name of the National Association of Citizens Advice Bureaux, which provides a framework for standards of advice and casework management as well as monitoring progress against these standards. Operating policies are independently determined by the Trustee Board in order to fulfil its charitable objectives and comply with the national membership requirements.

BRISTOL CITIZENS ADVICE BUREAU
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TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2022

Structure, governance and management (continued)

The Charity also co-operates and liaises with a number of other advisory services, local charities and statutory services on behalf of clients. Where one of the Trustees holds the position of Trustee or Director of another Charity, they may be involved in discussions regarding that other Charity but not in the ultimate decision-making process.

The Trustees have assessed the major risks to which the Charity is exposed and are satisfied that systems are in place to mitigate exposure to the major risks. A corporate risk management exercise is considered annually by the Trustee Board as part of normal business planning procedures. The Trustees recognise that any major risks to which the Charity is exposed need to be reviewed and systems put in place to mitigate those risks. To that end, the Charity is continually monitoring and managing its risk and ensuring action plans are in place to mitigate its key risk areas.

The key external risk at this time remains the loss of or reduction of funding, in response to the COVID pandemic and resultant economic downturn. To minimise the risk identified, the Charity continues to seek to diversify its funding sources, maintain an effective dialogue with funders to demonstrate the positive impact of service to the city, and work in close partnership with other agencies.

Internal risks are minimised by the implementation of policies and procedures, including, for example, the safe authorisation of payments as part of the finance regime and quality and performance checking for all advice work to ensure consistent quality of delivery for all operational aspects of the Charity. These procedures are periodically reviewed to ensure that they still meet the needs of the Charity.

The Trustee Board oversees the information security of all personal information of the organisation's clients, staff, funders and strategic partners that is processed through the adoption of an appropriate information risk strategy. The Charity holds joint responsibility for client data that is held in the organisation's case management system, with the national Citizens Advice Service. An information assurance management team exists to ensure the confidentiality, integrity and availability of all personal and sensitive data is maintained to a level which is compliant with the requirements the General Data Protection Regulation and Data Protection Act 2018.

Internal risks to the organisation currently include staffing changes at various levels and the potential loss of volunteers due to the homeworking model necessary during the pandemic. This is being addressed by the introduction of appropriate support, supervision and wellbeing opportunities to keep existing staff and volunteers engaged. Volunteer recruitment has continued throughout the pandemic, supported by a remote working training programme, to ensure that there are always new volunteers in training.

The Trustees are responsible for setting salary levels for the organisation. The current full time salary of the highest paid member of staff is £43,000.

BRISTOL CITIZENS ADVICE BUREAU
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TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2022

Statement of Trustees' responsibilities

The Trustees (who are also the directors of the Charity for the purposes of company law) are responsible for preparing the Trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the Trustees to prepare financial statements for each financial year. Under company law, the Trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the Charity and of its incoming resources and application of resources, including its income and expenditure, for that period. In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles of the Charities SORP (FRS 102);
- make judgements and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards (FRS 102) have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Charity will continue in business.

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the Charity's transactions and disclose with reasonable accuracy at any time the financial position of the Charity and enable them to ensure that the financial statements comply with the Companies Act 2006. 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.

Disclosure of information to auditors

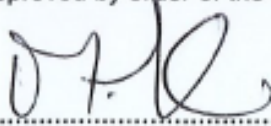
Each of the persons who are Trustees at the time when this Trustees' report is approved has confirmed that:

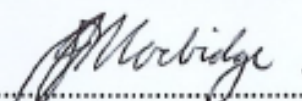
- so far as that Trustee is aware, there is no relevant audit information of which the charity's auditors are unaware, and
- that Trustee has taken all the steps that ought to have been taken as a Trustee in order to be aware of any relevant audit information and to establish that the charity's auditors are aware of that information.

Auditors

The auditors, Randall & Payne LLP, have indicated their willingness to continue in office. The designated Trustees will propose a motion reappointing the auditors at a meeting of the Trustees.

Approved by order of the members of the board of Trustees and signed on their behalf by:


.....
R Geller


.....
J Mockridge

Date: 13 DECEMBER 2022

BRISTOL CITIZENS ADVICE BUREAU
(A company limited by guarantee)

INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF BRISTOL CITIZENS ADVICE BUREAU

Opinion

We have audited the financial statements of Bristol Citizens Advice Bureau (the 'charitable company') for the year ended 31 March 2022 which comprise the Statement of financial activities, the Balance sheet, the Statement of cash flows and the related notes, including a summary of 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 2022 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 Charities Act 2011.

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 Auditors' 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 United Kingdom, including the Financial Reporting Council'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.

BRISTOL CITIZENS ADVICE BUREAU
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INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF BRISTOL CITIZENS ADVICE BUREAU
(CONTINUED)

Other information

The other information comprises the information included in the Annual report other than the financial statements and our Auditors' report thereon. The Trustees are responsible for the other information contained within the Annual report. 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.

Matters on which we are required to report by exception

We have nothing to report in respect of the following matters where the Charities (Accounts and Reports) Regulations 2008 requires us to report to you if, in our opinion:

- the information given in the Trustees' report is inconsistent in any material respect with the financial statements; or
- sufficient accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records and returns; or
- we have not received all the information and explanations we require for our audit.

Responsibilities of trustees

As explained more fully in the Trustees' responsibilities statement, 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.

BRISTOL CITIZENS ADVICE BUREAU
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INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF BRISTOL CITIZENS ADVICE BUREAU
(CONTINUED)

Auditors' responsibilities for the audit of the financial statements

We have been appointed as auditor under section 145 of the Charities Act 2011 and report in accordance with the Act and relevant regulations made or having effect thereunder.

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 Auditors' 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:

Our audit planning process gave consideration to the risk of material misstatement in the financial statements, using the calculated materiality level which itself factored in the nature of the Charity's operations and the interpreted levels of inherent and control risk.

In assessing the risk of fraud we reviewed management's own assessment of potential for fraud within the entity and reviewed judgements made by management to identify possible bias, in addition to any opportunity and incentive for fraud that are inherent in the nature of the Charity's operations. Our detailed testing included review of accounting estimates and judgements and validation of prime ledger entries.

We confirmed our knowledge of the legal and regulatory environment of the entity through discussions with management. We analysed all information available to us in respect of relevant laws and regulations, including the Companies Act 2006, the Charities SORP and relevant UK tax legislation and enquired with management as to any possible breaches in the aforementioned.

We agreed the accuracy of the financial statements to the supporting management information provided by the client and tested individually on a sample basis the income and expenditure in the financial statements to consider the business rationale behind the transactions and the accuracy of the financial records.

Our audit testing did not identify any issues in respect of the matters listed above, including fraud.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at: www.frc.org.uk/auditorsresponsibilities. This description forms part of our Auditors' report.

Use of our report

This report is made solely to the charitable company's trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. Our audit work has been undertaken so that we might state to the charitable company's trustees those matters we are required to state to them in an Auditors' 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 its members, as a body, for our audit work, for this report, or for the opinions we have formed.

BRISTOL CITIZENS ADVICE BUREAU
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INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF BRISTOL CITIZENS ADVICE BUREAU
(CONTINUED)



Ryan Moore CA
Randall & Payne LLP
Chargrove House
Shurdington Road
Cheltenham
Gloucestershire
GL51 4GA

Date: 15 December 2022

Randall & Payne LLP are eligible to act as auditors in terms of section 1212 of the Companies Act 2006.

BRISTOL CITIZENS ADVICE BUREAU
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**STATEMENT OF FINANCIAL ACTIVITIES (INCORPORATING INCOME AND EXPENDITURE ACCOUNT)
FOR THE YEAR ENDED 31 MARCH 2022**

	Note	Unrestricted funds 2022 £	Restricted funds 2022 £	Total funds 2022 £	Total funds 2021 £
Income from:					
Donations and legacies	2	1,765	-	1,765	56,648
Charitable activities	3	260,252	571,761	832,013	806,780
Investment Income	4	2	-	2	33
Other income	5	3,639	-	3,639	-
Total income		265,658	571,761	837,419	863,461
Expenditure on:					
Charitable activities	6	287,723	578,776	866,499	874,306
Total expenditure		287,723	578,776	866,499	874,306
Net expenditure for the year		(22,065)	(7,015)	(29,080)	(10,845)
Transfers between funds	14	(2,318)	2,318	-	-
Net movement in funds		(24,383)	(4,697)	(29,080)	(10,845)
Reconciliation of funds:					
Total funds at 1 April 2021		142,169	4,697	146,866	157,711
Net movement in funds		(24,383)	(4,697)	(29,080)	(10,845)
Total funds at 31 March 2022		117,786	-	117,786	146,866

The Statement of Financial Activities includes all gains and losses recognised in the year.

The notes on pages 17 to 32 form part of these financial statements. All activities of the Charity are classed as continuing,

BRISTOL CITIZENS ADVICE BUREAU
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REGISTERED NUMBER: 02684649

BALANCE SHEET
AS AT 31 MARCH 2022

	Note	2022 £	2021 £
Fixed assets			
Tangible assets	11	19,543	30,482
		<u>19,543</u>	<u>30,482</u>
Current assets			
Debtors	12	70,795	68,067
Cash at bank and in hand		51,710	91,329
		<u>122,505</u>	<u>159,396</u>
Creditors: amounts falling due within one year	13	(24,262)	(43,012)
Net current assets		<u>98,243</u>	<u>116,384</u>
Net assets		<u><u>117,786</u></u>	<u><u>146,866</u></u>
Charity funds			
Restricted funds	14	-	4,697
Unrestricted funds	14	117,786	142,169
Total funds		<u><u>117,786</u></u>	<u><u>146,866</u></u>

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REGISTERED NUMBER: 02684649

BALANCE SHEET (CONTINUED)
AS AT 31 MARCH 2022

The entity was entitled to exemption from audit under section 477 of the Companies Act 2006.

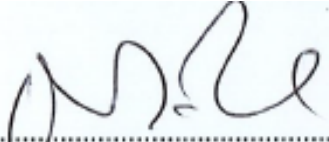
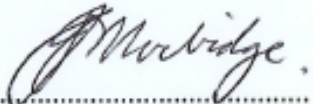
The members have not required the entity to obtain an audit for the year in question in accordance with section 476 of the Companies Act 2006.

However, an audit is required in accordance with section 145 of the Charities Act 2011.

The Trustees acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and preparation of financial statements.

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

The financial statements were approved and authorised for issue by the Trustees and signed on their behalf by:

 R Geller	 J Mockridge
Date: 13 DECEMBER 2022	
The notes on pages 17 to 32 form part of these financial statements.	

BRISTOL CITIZENS ADVICE BUREAU
(A company limited by guarantee)

STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 31 MARCH 2022

	2022 £	2021 £
Cash flows from operating activities		
Net cash used in operating activities	(39,621)	22,853
Cash flows from investing activities		
Investment income	2	33
Payments for tangible fixed assets	-	(7,967)
Net cash provided by/(used in) investing activities	2	(7,934)
Cash flows from financing activities		
Net cash provided by financing activities	-	-
Change in cash and cash equivalents in the year	(39,619)	14,919
Cash and cash equivalents at the beginning of the year	91,329	76,410
Cash and cash equivalents at the end of the year	51,710	91,329

The notes on pages 17 to 32 form part of these financial statements

Cash restrictions

Charity law prohibits the use of net cash inflows on endowed or other restricted funds to offset net cash outflows on any fund outside its own objects, except on special authority. In practice, this restriction has not had any effect on cash flows for the year.

BRISTOL CITIZENS ADVICE BUREAU
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NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2022

1. Accounting policies

1.1 Basis of preparation of financial statements

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

Bristol Citizens Advice Bureau meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

1.2 Going concern

The Bristol Citizens Advice Bureau has net current assets of £98,244 (2021: £116,384) and total net assets of £117,787 (2021: £146,866). After making appropriate enquiries, the Trustees have a reasonable expectation that the Charity has adequate resources to continue in operational existence for the foreseeable future. For this reason, they continue to adopt the going concern basis in preparing the financial statements.

1.3 Income

All income is recognised once the Charity has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

Grants are included in the Statement of financial activities on a receivable basis. The balance of income received for specific purposes but not expended during the period is shown in the relevant funds on the Balance sheet. Where income is received in advance of entitlement of receipt, its recognition is deferred and included in creditors as deferred income. Where entitlement occurs before income is received, the income is accrued.

Where the Charity acts as an agent for the client, the amount of revenue recognised is limited to the commission receivable for that service after making provision for any losses foreseen. The amounts collected on behalf of the principal are not revenue of the Charity as they are not exposed to the risks and rewards of the transactions due to the amount the Charity earns is predetermined.

1.4 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use.

Expenditure on raising funds includes all expenditure incurred by the Charity to raise funds for its charitable purposes and includes costs of all fundraising activities events and non-charitable trading.

BRISTOL CITIZENS ADVICE BUREAU
(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2022

1. Accounting policies (continued)

1.4 Expenditure (continued)

Expenditure on charitable activities is incurred on directly undertaking the activities which further the Charity's objectives, as well as any associated support costs.

Grants payable are charged in the year when the offer is made except in those cases where the offer is conditional, such grants being recognised as expenditure when the conditions attaching are fulfilled. Grants offered subject to conditions which have not been met at the year end are noted as a commitment, but not accrued as expenditure.

All expenditure is inclusive of irrecoverable VAT.

1.5 Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the Charity; this is normally upon notification of the interest paid or payable by the institution with whom the funds are deposited.

1.6 Tangible fixed assets and depreciation

Tangible fixed assets costing £NIL or more are capitalised and recognised when future economic benefits are probable and the cost or value of the asset can be measured reliably.

Tangible fixed assets are initially recognised at cost. After recognition, under the cost model, tangible fixed assets are measured at cost less accumulated depreciation and any accumulated impairment losses. All costs incurred to bring a tangible fixed asset into its intended working condition should be included in the measurement of cost.

Depreciation is charged so as to allocate the cost of tangible fixed assets less their residual value over their estimated useful lives, using the straight-line method.

Depreciation is provided on the following basis:

Fixtures and fittings	- 10% and 33% straight line
-----------------------	-----------------------------

1.7 Debtors

Trade and other debtors are recognised at the settlement amount after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

1.8 Cash at bank and in hand

Cash at bank and in hand includes cash and short-term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

BRISTOL CITIZENS ADVICE BUREAU
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NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2022

1. Accounting policies (continued)

1.9 Liabilities and provisions

Liabilities are recognised when there is an obligation at the Balance sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably.

Liabilities are recognised at the amount that the Charity anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide.

Provisions are measured at the best estimate of the amounts required to settle the obligation. Where the effect of the time value of money is material, the provision is based on the present value of those amounts, discounted at the pre-tax discount rate that reflects the risks specific to the liability. The unwinding of the discount is recognised in the Statement of financial activities as a finance cost.

1.10 Financial instruments

The Charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

1.11 Pensions

The Charity operates a defined contribution pension scheme and the pension charge represents the amounts payable by the Charity to the fund in respect of the year.

1.12 Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the Charity and which have not been designated for other purposes.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the Charity for particular purposes. The costs of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

Investment income, gains and losses are allocated to the appropriate fund.

BRISTOL CITIZENS ADVICE BUREAU
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NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2022

2. Income from donations and legacies

	Unrestricted funds 2022 £	Total funds 2022 £
Donations	1,765	1,765
	<i>Unrestricted funds 2021 £</i>	<i>Total funds 2021 £</i>
Donations	56,648	56,648

3. Income from charitable activities

	Unrestricted funds 2022 £	Restricted funds 2022 £	Total funds 2022 £
Bristol City Council	146,120	-	146,120
Help to claim	-	161,878	161,878
ASK US	-	13,316	13,316
Macmillan	-	171,955	171,955
MAS SW (F2F)	-	174,935	174,935
Smaller grants	114,132	-	114,132
East Bristol Food Bank	-	49,677	49,677
	260,252	571,761	832,013

BRISTOL CITIZENS ADVICE BUREAU
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NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2022

3. Income from charitable activities (continued)

	<i>Unrestricted funds 2021 £</i>	<i>Restricted funds 2021 £</i>	<i>Total funds 2021 £</i>
Bristol City Council	146,210	-	146,210
Help to claim	-	141,316	141,316
ASK US	-	31,077	31,077
Macmillan	-	170,814	170,814
MAS SW (F2F)	-	187,012	187,012
Smaller grants	130,351	-	130,351
	<u>276,561</u>	<u>530,219</u>	<u>806,780</u>

4. Investment income

	Unrestricted funds 2022 £	Total funds 2022 £
Bank Interest	<u>2</u>	<u>2</u>

	<i>Unrestricted funds 2021 £</i>	<i>Total funds 2021 £</i>
Investment income - local cash	<u>33</u>	<u>33</u>

BRISTOL CITIZENS ADVICE BUREAU
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NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2022

5. Other incoming resources

	Unrestricted funds 2022 £	Total funds 2022 £	<i>Total funds 2021 £</i>
Other Income	3,639	3,639	-

6. Analysis of expenditure on charitable activities

Summary by fund type

	Unrestricted funds 2022 £	Restricted funds 2022 £	Total 2022 £
Provision of advice and information	287,723	578,776	866,499

	<i>Unrestricted funds 2021 £</i>	<i>Total 2021 £</i>
Provision of advice and information	874,306	874,306

7. Analysis of expenditure by activities

	Activities undertaken directly 2022 £	Support costs 2022 £	Total funds 2022 £
Provision of advice and information	660,346	206,153	866,499

BRISTOL CITIZENS ADVICE BUREAU
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NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2022

7. Analysis of expenditure by activities (continued)

	<i>Activities undertaken directly 2021 £</i>	<i>Support costs 2021 £</i>	<i>Total funds 2021 £</i>
Provision of advice and information	<u>729,437</u>	<u>144,869</u>	<u>874,306</u>

Analysis of direct costs

	Provision of advice and information 2022 £	Total funds 2022 £
Staff costs	655,123	655,123
Premises costs	93	93
General office costs	4,969	4,969
Other	161	161
	<u>660,346</u>	<u>660,346</u>

	<i>Provision of advice and information 2021 £</i>	<i>Total funds 2021 £</i>
Staff costs	<u>729,437</u>	<u>729,437</u>

BRISTOL CITIZENS ADVICE BUREAU
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**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2022**

7. Analysis of expenditure by activities (continued)

Analysis of support costs

	Provision of advice and information 2022 £	Total funds 2022 £
Staff costs	81,829	81,829
Premises costs	46,911	46,911
General office costs	70,639	70,639
Governance costs	6,565	6,565
Other	209	209
	<u>206,153</u>	<u>206,153</u>

	<i>Provision of advice and information 2021 £</i>	<i>Total funds 2021 £</i>
Premises costs	67,849	67,849
General office costs	70,190	70,190
Audit fees	6,830	6,830
	<u>144,869</u>	<u>144,869</u>

8. Auditors' remuneration

	2022 £	2021 £
Fees payable to the Charity's auditor for the audit of the Charity's annual accounts	<u>6,480</u>	<u>6,830</u>

BRISTOL CITIZENS ADVICE BUREAU
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NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2022

9. Staff costs

	2022	<i>2021</i>
	£	£
Wages and salaries	678,380	<i>681,177</i>
Social security costs	39,324	<i>38,992</i>
Contribution to defined contribution pension schemes	19,248	<i>18,993</i>
Redundancy costs	-	<i>1,251</i>
	<u>736,952</u>	<i><u>740,413</u></i>

The average number of persons employed by the Charity during the year was as follows:

	2022	<i>2021</i>
	No.	<i>No.</i>
Employees	<u>46</u>	<i><u>45</u></i>

No employee received remuneration amounting to more than £60,000 in either year.

During the year, no Trustees received any remuneration or other benefits (2021: £nil).

During the year, no Trustees incurred expenses (2021:£nil).

The Senior Management team includes the posts of Director, HR & Admin Manager and Advice Services Manager.

The aggregated payroll costs for the senior management team were £105,348 (2021:£100,882).

10. Taxation

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

BRISTOL CITIZENS ADVICE BUREAU
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**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2022**

11. Tangible fixed assets

	Fixtures, fittings and equipment £
Cost or valuation	
At 1 April 2021	132,860
At 31 March 2022	132,860
Depreciation	
At 1 April 2021	102,378
Charge for the year	10,939
At 31 March 2022	113,317
Net book value	
At 31 March 2022	19,543
<i>At 31 March 2021</i>	30,482

12. Debtors

	2022 £	2021 £
Trade debtors	41,978	9,781
Prepayments and accrued income	28,817	58,286
	70,795	68,067

BRISTOL CITIZENS ADVICE BUREAU
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NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2022

13. Creditors: Amounts falling due within one year

	2022	<i>2021</i>
	£	£
Trade creditors	1,775	<i>12,770</i>
Social security and other taxes	10,015	<i>11,059</i>
Other creditors	5,666	<i>6,316</i>
Accruals and deferred income	6,806	<i>12,867</i>
	<hr/> 24,262 <hr/>	<hr/> <i>43,012</i> <hr/>

BRISTOL CITIZENS ADVICE BUREAU
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**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2022**

14. Movement in funds

Statement of funds - current year

	Balance at 1 April 2021 £	Income £	Expenditure £	Transfers in/out £	Balance at 31 March 2022 £
Unrestricted funds					
General Funds - all funds	142,169	265,658	(287,723)	(2,318)	117,786
Restricted funds					
Money Advice Services	-	174,935	(174,935)	-	-
Macmillan	-	171,955	(171,955)	-	-
ASK Us!	4,697	13,316	(18,013)	-	-
Help to Claim	-	161,878	(164,196)	2,318	-
Other	-	49,677	(49,677)	-	-
	4,697	571,761	(578,776)	2,318	-
Total of funds	146,866	837,419	(866,499)	-	117,786

Money Advice Services

This fund represents funds received as part of a multi-agency contract in the city led by Talking Money, A Bristol based debt advice agency. Money Advice Service (now renamed as MAPS - The Money and Pension Service) is a government organisation that funds not for profit debt advice. The advice is subject to FCA regulation and advisers work to stringent quality standards. All staff working on the project are required to have passed professional qualifications administered by the Institute of Money Advisers. The service is available to the public in the usual way.

Ask Us!

This fund represent funds received towards an advice service for young people funded by the Big Lottery and delivered in partnership with Avon and Bristol Law Centre and 1625 Independent People. Funds included above are BCAB only.

Macmillan

Macmillan Cancer Support are funding a Benefits Support Service for the Bristol CAB so that a personal advice service may be provided to people with cancer in Avon.

Help to Claim

This fund represents funds received to provide support for Universal Credit claimants from the point of application for their first payment. It is delivered nationally by Local Citizens Advice, funded by a grant from National Citizens Advice on behalf of DWP.

BRISTOL CITIZENS ADVICE BUREAU
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**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2022**

14. Statement of funds (continued)

Movement in funds - prior year

	<i>Balance at 1 April 2020 £</i>	<i>Income £</i>	<i>Expenditure £</i>	<i>Transfers in/out £</i>	<i>Balance at 31 March 2021 £</i>
Unrestricted funds					
General Funds - all funds	126,529	333,242	(336,215)	18,613	142,169
Restricted funds					
Money Advice Services	(58)	187,012	(187,576)	622	-
Macmillan	4,751	170,814	(170,814)	(4,751)	-
ASK Us!	2,177	31,077	(28,557)	-	4,697
Help to Claim	24,054	141,316	(151,144)	(14,226)	-
Other	258	-	-	(258)	-
	<u>31,182</u>	<u>530,219</u>	<u>(538,091)</u>	<u>(18,613)</u>	<u>4,697</u>
Total of funds	<u><u>157,711</u></u>	<u><u>863,461</u></u>	<u><u>(874,306)</u></u>	<u><u>-</u></u>	<u><u>146,866</u></u>

15. Summary of funds

Summary of funds - current year

	Balance at 1 April 2021 £	Income £	Expenditure £	Transfers in/out £	Balance at 31 March 2022 £
General funds	142,169	265,658	(287,723)	(2,318)	117,786
Restricted funds	4,697	571,761	(578,776)	2,318	-
	<u>146,866</u>	<u>837,419</u>	<u>(866,499)</u>	<u>-</u>	<u>117,786</u>

BRISTOL CITIZENS ADVICE BUREAU
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**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2022**

15. Summary of funds (continued)

Summary of funds - prior year

	<i>Balance at 1 April 2020 £</i>	<i>Income £</i>	<i>Expenditure £</i>	<i>Transfers in/out £</i>	<i>Balance at 31 March 2021 £</i>
General funds	126,529	333,242	(336,215)	18,613	142,169
Restricted funds	31,182	530,219	(538,091)	(18,613)	4,697
	<u>157,711</u>	<u>863,461</u>	<u>(874,306)</u>	<u>-</u>	<u>146,866</u>

16. Analysis of net assets between funds

Analysis of net assets between funds - current year

	Unrestricted funds 2022 £	Total funds 2022 £
Tangible fixed assets	19,543	19,543
Current assets	122,505	122,505
Creditors due within one year	(24,262)	(24,262)
Total	<u>117,786</u>	<u>117,786</u>

Analysis of net assets between funds - prior year

	<i>Unrestricted funds 2021 £</i>	<i>Restricted funds 2021 £</i>	<i>Total funds 2021 £</i>
Tangible fixed assets	30,482	-	30,482
Current assets	154,699	4,697	159,396
Creditors due within one year	(43,012)	-	(43,012)
Total	<u>142,169</u>	<u>4,697</u>	<u>146,866</u>

BRISTOL CITIZENS ADVICE BUREAU
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**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2022**

17. Reconciliation of net movement in funds to net cash flow from operating activities

	2022 £	2021 £
Net expenditure for the year (as per Statement of Financial Activities)	(29,080)	(10,845)
Adjustments for:		
Depreciation	10,939	7,763
Investment income	(2)	(33)
Decrease/(increase) in debtors	(2,728)	16,842
Increase/(decrease) in creditors	(18,750)	9,126
Net cash (outflow)/ inflow from operating activities	(39,621)	22,853

18. Analysis of cash and cash equivalents

	2022 £	2021 £
Cash in hand	51,710	91,329
Total cash and cash equivalents	51,710	91,329

19. Analysis of changes in net debt

	At 1 April 2021 £	Cash flows £	At 31 March 2022 £
Cash at bank and in hand	91,329	(39,620)	51,709
	91,329	(39,620)	51,709

20. Pension commitments

The charity operates a defined contribution pension scheme. The assets of the scheme are held separately from those of the charity in an independently administered fund. The pension cost charge represents contributions payable by the charity to the fund and amounted to £5,666 (2021 - £6,316) were payable to the fund at the balance sheet date and are included in creditors.

Contributions payable by the Charity for the year amounted to £19,248 (2021:£18,993).

BRISTOL CITIZENS ADVICE BUREAU
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NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2022

21. Operating lease commitments

At 31 March 2022 the Charity had commitments to make future minimum lease payments under non-cancellable operating leases as follows:

	2022	<i>2021</i>
	£	£
Within 1 year	17,373	<i>18,300</i>
Within 2 and 5 years	62,373	<i>67,975</i>
Later than 5 years	60,000	<i>75,000</i>
	<hr/> 139,746 <hr/>	<hr/> <i>161,275</i> <hr/>

22. Related party transactions

The Charity has not entered into any related party transaction during the year, nor are there any outstanding balances owing between related parties and the Charity at 31 March 2022.