

Company registration number: 02751249  
Charity number: 1015180

TRUSTEES' REPORT AND  
FINANCIAL STATEMENTS  
FOR THE YEAR ENDED  
31 MARCH 2024

THE ROYAL BOROUGH OF  
KINGSTON UPON  
THAMES CITIZENS  
ADVICE BUREAUX  
SERVICE  
(A company limited by  
guarantee)

**MENZIES**  
BRIGHTER THINKING

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# THE ROYAL BOROUGH OF KINGSTON UPON THAMES CITIZENS ADVICE BUREAUX SERVICE (A company limited by guarantee)

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The following pages do not form part of the statutory financial statements:

**Charity Detailed income and expenditure account and summaries**

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# THE ROYAL BOROUGH OF KINGSTON UPON THAMES CITIZENS ADVICE BUREAUX SERVICE (A company limited by guarantee)

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## REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITY, ITS TRUSTEES AND ADVISERS FOR THE YEAR ENDED 31 MARCH 2024

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**Trustees and Directors** R D Morgan (resigned 23 November 2023)  
M Otway  
C D Morgan  
F Makkar (resigned on 23 November 2023)  
J Darling  
J Taylor, Chair  
Z Dharamsi  
B Mehta (resigned 6 June 2024)  
A M Chivers  
C R Green  
G Pipkin (appointed 23 November 2023)  
M Hatton (appointed 23 November 2023)

**Company registered number** 02751249

**Charity registered number** 1015180

**Registered office** Neville House  
55 Eden Street  
Kingston Upon Thames  
Surrey  
KT1 1BW

**Company secretary** R D Morgan

**Accountants** Menzies LLP  
Chartered Accountants  
Magna House  
18-32 London Road  
Staines-Upon-Thames  
TW18 4BP

**Bankers** Barclays Bank plc  
6 Clarence Street  
Kingston Upon Thames  
Surrey  
KT1 1NY

**Independent Examiner** Janice Matthews  
Menzies LLP  
Magna House  
18-32 London Road  
Staines-Upon-Thames  
TW18 4BP

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# THE ROYAL BOROUGH OF KINGSTON UPON THAMES CITIZENS ADVICE BUREAUX SERVICE (A company limited by guarantee)

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## TRUSTEES' REPORT FOR THE YEAR ENDED 31 MARCH 2024

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The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 March 2024. The trustees have adopted the provisions of 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).

### OBJECTIVES AND ACTIVITIES

#### Objectives and aims

The main formal object of the charity, as stated in our governing documents, is the promotion of any charitable purposes for the benefit of the community in the Royal Borough of Kingston Upon Thames (RBK) and elsewhere in the United Kingdom by the advancement of education, the protection of health and the relief of poverty, sickness and distress.

We have identified four key strategic objectives as follows:

- Continue to deliver our core service to a high standard.
- Explore all options in relation to delivery of services in light of lessons learnt in the pandemic.
- Continue to lead and develop the kiasa network (Kingston Information and Advice Alliance).
- Maintain good working relationships with key stakeholders to help safeguard the future of the service and secure continuation funding from April 2024.

The trustees confirm that they have referred to the Charity Commission's guidance on public benefit when reviewing the charity's aims and objectives and in planning future activities.

#### Significant activities as set out in governing document

During the year we continued to provide a high quality service for as many people as possible focusing on those most in need, in line with our vision of the service we provide to the local community. Our work thus contributed to significant public benefit in our community.

We took the following actions to implement our strategy in relation to these objectives:

1. Continue to deliver our core service to a high standard and explore all options in relation to delivery of services in light of lessons learnt in the pandemic.

During the year, we maintained our model of remote working in line with the Trustees' delivery plans based on evidence gathered during the pandemic. This indicated that the new system for service delivery met client needs and quality standards as well as maintaining wellbeing for the team individually and as a whole. It was also noted that we could have an office presence for those members of the team that needed this but that savings could be made on rentals which could then be reallocated to staff costs to support the increased client demand. During the year we continued to develop and refine our online processes to make sure that we were using the best systems for efficient and effective services, focusing on client need rather than primarily on organizational processes. We continued to offer the safe shared interview space which has been set up and provided by RBK so that if any of our clients needs to see us face to face, this can be done in a suitable and safe environment. This facility is also available to other member agencies of the Kingston Information and Advice Alliance (kiasa) network that we run. In addition, we have continued to expand our use of Language Line and the local Kingston Interpreting Services to limit barriers to accessing the service that may arise for any clients who have English as a second or other language. In terms of subject knowledge for our team, we have used and continue to rely upon the materials produced by Citizens Advice which have been updated with reference to the cost of living crisis issues that clients now face. This has meant that any client using our service can be confident that the information and advice provided is accurate, up to date and relevant to their situation. We made sure that our website self-help materials is up to date and readily accessible. Development and use of the website continues and we note that last year over 26,000 unique page views were recorded - our contractual obligation is for 4,500. This significant figure indicates that many local people are successfully accessing online services and the Google analytics information indicates that people are making good use of a range of materials, especially about employment, debts and benefits.

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# THE ROYAL BOROUGH OF KINGSTON UPON THAMES CITIZENS ADVICE BUREAUX SERVICE (A company limited by guarantee)

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## TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

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2. Continue to lead and develop the Kingston Information and Advice Alliance (kiaa) network and maintain good working relationships with key stakeholders to help safeguard the future of the service and secure continuation of core funding from April 2023.

We have continued with monthly online meetings for all kiaa members and these have included specialist training which was offered free to partners. This has enhanced and secured our role as lead provider locally and will support future funding bids to the local authority. It has also secured stronger working relationships with colleagues in the locally authority and the Department for Work and Pensions (DWP) which has made it easier for us to negotiate with them on behalf of clients experiencing problems. We have noted a steady increase in membership of kiaa during the year as a result of the online meetings and the regular email updates we provide. This has meant that newer agencies which have arisen due to the pandemic are soon part of the network with the consequential benefits to their teams and users/clients. This also makes good use of the scarce resources we have.

In addition to the work of the kiaa network, we continued and maintained our key partnerships through our involvement in the following groups and networks.: Kingston Voluntary Sector Partnership, Kingston Voluntary and Community Sector Chief Officers Group, Carers Board, Suicide Prevention forum, Health and Wellbeing Network, Housing Strategic Partnership, Domestic Abuse and Sexual Violence operational group, Voluntary and Community Sector Strategy workshops, RBK engagement sessions and Kingston First Board meetings.

3. Working to support coordinated and integrated information and advice services locally.

Our work on the kiaa network continued as noted above. The kiaa members continued to implement the Kingston Information and Advice Strategy which is the mechanism for RBK to deliver their statutory obligation for universal information and advice under the Care Act 2014. Membership of the network has increased each month with new agencies joining because of these online events and the network is recognized as a valuable communication channel for RBK by many senior staff and also by local Councillors. The strategy includes working together to provide appropriate and effective information and advice services locally, making sure that all agencies have a good working knowledge of what other agencies offer to local people and also making sure that information and advice is recognized in all relevant strategies for the local authority as well as opening up the opportunity for shared campaigning for change in policies that affect people's lives where it is shown that their operation leads to injustice and hardship.

4. Maintaining funding to deliver our objectives and safeguard the future of our service.

Our current contract for core funding from the local authority ended on 31st March 2024. We submitted a bid for a continuation contract to run from April 2024 for 3 years (with further extensions being possible) and have been successful in obtaining this. We are also exploring two other bids for paid casework support as this is much needed due to increased client need. Our project with the Foodbank has gone well and has a further two years to run.

5. Maintaining external quality accreditation to provide evidence to our funders and clients that we use our resources effectively and offer a high quality service.

We carried out our annual self assessment of organisation quality standards in line with the Citizens Advice framework for the Advice Quality Standard. This self assessment was cross checked with a thorough examination of materials and discussions with the assessor. We passed with flying colours and no remedial action needed which is a credit to the team who have during the reporting year had to attend to significant operational challenges and changes when it would have been easy to let standards dip due to the demand from clients and legislative changes. The rolling programme of review and reporting to the Trustee Board on various policies for the organisation and high levels of engagement in preparation for the leadership self-assessment by individual members of the Trustee Board continues.

### **Volunteers**

The charity receives help and support in the form of voluntary assistance in advising the public and in administering the charity's operations. It is estimated that if we paid for the work done by our volunteer team, this would have cost over £200,000 in the last year. When compared with our core funding of £272,000, it can be seen that the value of the work of the volunteers makes a very significant contribution 'in kind' to our community – and this is without factoring in the demonstrable Financial Gains we achieved for clients (see later), all of which help our Community. During the reporting year

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# THE ROYAL BOROUGH OF KINGSTON UPON THAMES CITIZENS ADVICE BUREAUX SERVICE (A company limited by guarantee)

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## TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

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we recruited a further four volunteers and plan another recruitment drive now that our next core contract is secured.

The Trustee Board is extremely grateful to all our volunteers for their continued support and dedication.

### **ACHIEVEMENT AND PERFORMANCE**

#### **Charitable activities**

In the course of our work with local people, we provided support that enabled 34,027 people to find an answer to their problems online through self-help materials. We supported people with referrals to partner agencies, free of charge, under our comprehensive 'Pro Bono' scheme of solicitors, Independent Financial Advisers, Pensionwise and debt specialist caseworkers. In addition, we helped 3,423 people who had casework queries. Most of these related to Welfare Benefits, Housing and employment issues and often were a result of the impact of the pandemic on people's ability to cope financially. We undertook 7,735 'activities' for these people – ie contact with third parties, research on the case, communication with the person concerned etc.

We helped people to secure £248,311 of financial gains, through benefit entitlements secured, debts written off or charitable payments sourced. We helped a significant number of families to avoid housing repossession, thereby saving the local authority over £1m per annum.

We continued to work, through our network links, to make sure that information and advice was included in a range of local strategies as it is understood that future funding will be reliant on this inclusion. This work included Kingston Plan, Housing Strategy, Suicide Prevention strategy, Domestic Abuse and Sexual Violence strategies as well as the local NHS plans. The Kingston Information and Advice Strategy was the framework for our partnership working with the network of other local information and advice providers

#### **Internal and external factors**

We have been involved in the Citizens Advice Quality of Advice Audit (QAA) process which involves monthly assessment of a random sample of cases. Our assessments are cross checked by Citizens Advice (see Wider Network paragraph below) and a quarterly score is given. If this does not meet standards then we have to devise and implement a development plan to address issues. We have recorded high scores on our QAA assessments.

Partnership work has continued and includes:

Kingston Information and Advice Alliance (kiaa) which comprises 78 agencies from statutory, voluntary and private sectors, Domestic Abuse and Sexual Violence Forum, Kingston Churches Action on Homelessness, Kingston Foodbank, Kingston Race and Equalities Council, Staywell, Kingston Voluntary Action, Voluntary Sector Board, South West London Law Centre, Mind in Kingston, Kingston Centre for Independent Living, Refugee Action Kingston in addition to work with local solicitors, various departments of our local authority (including those working to alleviate child poverty and to transform Social Care services for adults and on local housing issues), Victim Support, Relate, Borough Resilience Forum, Kingston Strategic Partnership, Suicide Prevention Forum.

### **FINANCIAL REVIEW**

#### **Financial position**

During the year under review, RBK continued to fund our core service to the local community. We have a close working relationship with the officers, Councillors and relevant departments and we have greatly appreciated their ongoing support over many years.

The charity continued to face challenging financial circumstances during the year but in spite of this, we returned only a small deficit of £9,021 on unrestricted funds for the year which has reduced these reserves to £190,753 at 31 March 2024. This figure is stated after making provision for estimated pension deficit contributions and liability which is required under Financial Reporting Standard 102. We have no other unrestricted reserves and action continues to ensure that the charity maintains a satisfactory financial position. Further details are given in note 10 to the financial statements.

#### **Principal funding sources**

From 1 April 2017, we were awarded a contract from RBK to deliver Information and Advice Services and to run the local network of providers. The contract is called Advice Kingston and features a front door to all local information and advice provision through our already well-established local network, Kingston Information and Advice Alliance (kiaa), as well as providing universal information and advice services to the community through the Citizens Advice service. This provision includes, but is not limited to, requirements under the Care Act 2014.

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# THE ROYAL BOROUGH OF KINGSTON UPON THAMES CITIZENS ADVICE BUREAUX SERVICE (A company limited by guarantee)

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## TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

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### **Reserves policy**

The charity's reserves policy is set out in note 10 to the financial statements.

### **FUTURE PLANS**

Development of services will build on the prevention work already undertaken and this includes financial literacy, digital inclusion and combating fuel poverty. Additional funding sources will be sought, wherever possible and as in previous years, and enhancement of the preventative work will complement and enhance traditional service provision. It is also noted that the core contract includes running and supporting the network of local provision and so work will be done to secure the operation of a single front door for information and advice provision and implementing the local strategy for information and advice. We are aligning our delivery plans with the priorities of our key funder (RBK) so that we can secure the best arrangements to safeguard the future of our local service.

We will continue to develop wider partnerships and networks so that we increase opportunities for partnership working and additional funding. This will include, but not be limited to, partner agencies working in the Health and Social Care field as it is noted that there is a role for timely advice in alleviating stress and depression with consequential health impacts. Opportunities may arise through the government initiative to develop local Integrated Care Systems which combine health and social care budgets and activities.

### **STRUCTURE, GOVERNANCE AND MANAGEMENT**

#### **Governing document**

The organisation, which is also known as Citizens Advice Kingston, is a company limited by guarantee and is a registered charity. Its governing document is the Memorandum and Articles of Association which is based on the recommended document produced by Citizens Advice. This sets out the processes, roles and obligations in relation to good governance of our organisation and is the reference point for Trustees when acting to deliver our objectives.

#### **Recruitment and appointment of trustees**

The directors of the charitable company are its trustees for the purpose of charity law and throughout this report are collectively referred to as the trustees. They are elected to the Trustee Board by the members of the charity at the annual general meeting and retire by rotation after three years in office. The chairman of the trustees is elected by the trustees. The trustees who acted during the year under review are listed on page 1. There is a recruitment and induction process for any new trustees who may approach the organisation following an advertisement for new Board members or by introduction from personal recommendation. We check to ensure that any potential trustees have not been disqualified from acting in this capacity. During the reporting period we recruited two new trustees to add skills to the Board and to replace two longstanding trustees who resigned at the end of their term of office. A skills and performance audit of the Board is carried out regularly. This identifies any skills gaps so that recruitment can address these with a view to making sure that there is a good range of ability and experience on the Board to support good strategic decision making. It also identifies any performance issues which will then be addressed through our Training Plan.

#### **Organisational structure**

The Trustee Board of up to fifteen members administers the charity. They meet up to six times per year and there are additional meetings of the Executive Committee and working groups, as required. All meetings have been carried out online since March 2020, with good levels of attendance and engagement. The Chief Executive of the charity is the senior team member appointed by the trustees to oversee the implementation of the business plan and to secure effective day-to-day operations of the charity. In addition, there is an experienced team of paid staff and a substantial team of volunteers who are key to the service offered by the charity. The remuneration of the paid staff team is set by the Trustee Board.

Decisions are made by the Trustee Board in line with the Business Development Plan which is reviewed annually and reported on quarterly to the Trustee Board. The Executive Committee meets each month to review progress against targets and the Charity's financial position, and to discuss issues referred to them by the main Trustee Board. They also undertake a monthly risk assessment of core and project work so that there is early troubleshooting on any issues identified. Reports and recommendations are then taken to the full Board for approval, and their implementation is organised by the Chief Executive and the staff team. The Executive Committee also addresses any Human Resources issues.

There are regular team meetings which ensure that progress is being made against targets and also enable early troubleshooting when problems arise. There are partnership meetings during the year which involve a range of

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# THE ROYAL BOROUGH OF KINGSTON UPON THAMES CITIZENS ADVICE BUREAUX SERVICE (A company limited by guarantee)

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## TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

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stakeholders. The focus of these varies - for example, subject issues for clients such as Welfare Reform, methods of access to the service, funding strategy, stakeholder engagement etc. - and the results form part of our ongoing Business Development Plan process.

### **Induction and training of new trustees**

New trustees are elected at the Annual General Meeting or are co-opted during the year. They are given access to online materials about the organization and their role which confirm their responsibilities. They also undergo an induction programme organized by the Chief Executive and can use briefing materials and online networks run by Citizens Advice (see Wider Network, below). This induction process has been audited by Citizens Advice and meets the requirements set out in the Advice Quality Standard.

### **Wider network**

We are a member of the Citizens Advice, the national charity which sets our standards for advice and equal opportunities and supports bureaux with an information system, training and other services. Operating policies are independently determined by our Trustee Board in order to fulfil our charitable objectives and comply with the national membership requirements.

### **Related parties**

In addition to our membership of Citizens Advice, we also cooperate and liaise with a number of other advisory services, local charities and council departments on behalf of our clients. If one of our trustees is also involved with another relevant organisation, they may be involved in discussions but not in any decision-making process if a conflict of interest is identified.

## **STRUCTURE, GOVERNANCE AND MANAGEMENT**

### **Risk management**

All decisions are by reference to a Corporate Risk Strategy which supports trustees in assessing how to set strategic objectives. There is a risk assessment process which is followed by our Executive Committee at its monthly meetings. This includes assessment and analysis of budgets and management accounts as well as competitor analysis and the assessment of new initiatives and funding opportunities, along with progress against targets for core and project work and Data Protection compliance. This approach allows trustees to embrace some level of risk within a framework of due diligence to protect the organisation. An example of the trustees' work on risk assessments is the analysis of risks involved in dispersing the Household Support Fund on behalf of the local authority where the Board assessment was that it would be an inappropriate step due to mission drift and the change from being supportive advocates for clients to being in a position of judging their suitability for charity payments. The local Citizens Advice trustee board oversees the information security of all the personal information of our clients, staff, funders and strategic partners that is processed. The local Citizens Advice hold joint responsibility with the national Citizens Advice Service for client data that is held in our case management system. An information assurance management team exists to ensure that the confidentiality, integrity and availability of all personal and sensitive data is maintained to a level which is compliant with the requirements of the UK General Data Protection Regulation and Data Protection Act 2018.

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# THE ROYAL BOROUGH OF KINGSTON UPON THAMES CITIZENS ADVICE BUREAUX SERVICE (A company limited by guarantee)

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## TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

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### STATEMENT OF TRUSTEES' RESPONSIBILITIES

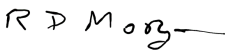
The trustees (who are also the directors of The Royal Borough of Kingston upon Thames Citizens Advice Bureaux Service for the purposes of company law) are responsible for preparing the Report of the Trustees and the Financial Statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing those financial statements, the trustees are required to

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charity SORP;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable 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 charitable company and to enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

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

Signed by:  
  
.....B0C4B094A7234B6.....

**R D Morgan**  
Company Secretary

Date: 22-Aug-2024

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# THE ROYAL BOROUGH OF KINGSTON UPON THAMES CITIZENS ADVICE BUREAUX SERVICE (A company limited by guarantee)

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**MENZIES**  
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## INDEPENDENT EXAMINERS' REPORT

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### Independent examiner's report to the Trustees of The Royal Borough of Kingston upon Thames Citizens Advice Bureaux Service ('the Charity')

I report to the charity Trustees on my examination of the accounts of the Charity for the year ended 31 March 2024.

#### Responsibilities and basis of report

As the Trustees of the Charity (and its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Charity are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of the Charity's accounts carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

#### Independent examiner's statement

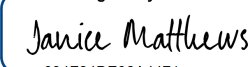
Since the Charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of ICAEW, which is one of the listed bodies.

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the Charity as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities [applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)].

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

This report is made solely to the Charity's Trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. My work has been undertaken so that I might state to the Charity's Trustees those matters I am required to state to them in an Independent examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the Charity and the Charity's Trustees as a body, for my work or for this report.

DocuSigned by:  
Signed:   
Janice Matthews FCA

Dated: 06-Sep-2024

Menzies LLP  
Chartered Accountants  
Magna House  
18-32 London Road  
Staines-Upon-Thames  
TW18 4BP

# THE ROYAL BOROUGH OF KINGSTON UPON THAMES CITIZENS ADVICE BUREAUX SERVICE (A company limited by guarantee)

## STATEMENT OF FINANCIAL ACTIVITIES (INCORPORATING INCOME AND EXPENDITURE ACCOUNT) FOR THE YEAR ENDED 31 MARCH 2024

	Note	Unrestricted funds 2024 £	Total funds 2024 £	Total funds 2023 £
<b>Income from:</b>				
Donations and legacies	2	410	410	5
Charitable activities:				
Royal Borough of Kingston upon Thames		272,000	272,000	272,000
Other income		7,500	7,500	8,100
Project income		37,274	37,274	12,347
Other charitable activities		5,000	5,000	10,177
<b>Total income</b>		<b>322,184</b>	<b>322,184</b>	<b>302,629</b>
<b>Expenditure on:</b>				
Charitable activities:				
Core bureaux activities		331,205	331,205	303,028
<b>Total expenditure</b>		<b>331,205</b>	<b>331,205</b>	<b>303,028</b>
<b>Net movement in funds</b>		<b>(9,021)</b>	<b>(9,021)</b>	<b>(399)</b>
<b>Reconciliation of funds:</b>				
Total funds brought forward		199,774	199,774	200,173
Net movement in funds		(9,021)	(9,021)	(399)
<b>Total funds carried forward</b>		<b>190,753</b>	<b>190,753</b>	<b>199,774</b>

The Statement of financial activities includes all gains and losses recognised in the year.

The notes on pages 11 to 17 form part of these financial statements.

**THE ROYAL BOROUGH OF KINGSTON UPON THAMES  
CITIZENS ADVICE BUREAUX SERVICE**  
(A company limited by guarantee)  
REGISTERED NUMBER: 02751249

**BALANCE SHEET  
AS AT 31 MARCH 2024**

	Note	2024 £	2023 £
<b>Current assets</b>			
Debtors	7	530	5,906
Cash at bank and in hand		290,820	342,733
		<u>291,350</u>	<u>348,639</u>
Creditors: amounts falling due within one year	8	(30,501)	(85,819)
<b>Net current assets</b>		<u>260,849</u>	262,820
<b>Total assets less current liabilities</b>		<u>260,849</u>	262,820
Provisions for liabilities		(70,096)	(63,046)
<b>Total net assets</b>		<u><u>190,753</u></u>	<u><u>199,774</u></u>
<b>Charity funds</b>			
Restricted funds	10	-	-
Unrestricted funds	10	190,753	199,774
<b>Total funds</b>		<u><u>190,753</u></u>	<u><u>199,774</u></u>


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

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

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:

DocuSigned by:  
  
 B00C8F5E34694B6  
**M Otway**

Date: 23-Aug-2024

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# THE ROYAL BOROUGH OF KINGSTON UPON THAMES CITIZENS ADVICE BUREAUX SERVICE (A company limited by guarantee)

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## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2024

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### 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.

The Royal Borough of Kingston upon Thames Citizens Advice Bureaux Service 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

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.

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

#### 1.5 Taxation

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

#### 1.6 Tangible fixed assets

The cost of sundry furniture and equipment is not capitalised but is written off on acquisition through the income and expenditure account.

#### 1.7 Financial instruments

The charity has only 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.

# THE ROYAL BOROUGH OF KINGSTON UPON THAMES CITIZENS ADVICE BUREAUX SERVICE (A company limited by guarantee)

## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2024

### 1. Accounting policies (continued)

#### 1.8 Pensions

The charity participates in a defined benefits pension scheme operated by Citizens Advice which was closed to future accrual from 31 March 2008.

Following the adoption of Financial Reporting Standard (FRS)102, the charity has recognised a provision for the future deficit contribution payments it is required to make under the terms of its membership of scheme's recovery plan and movements in the provision are recognised in the Statement of Financial Activities.

The company also makes contributions to defined contribution pension schemes on behalf of staff members and these costs are charged to the Statement of Financial Activities in the period to which they relate.

#### 1.9 Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

### 2. Income from donations and legacies

	<b>Unrestricted funds 2024 £</b>	<b>Total funds 2024 £</b>	<i>Total funds 2023 £</i>
Donations	410	<b>410</b>	5
<i>Total 2023</i>	5	5	

### 3. Income from charitable activities

The trustees confirm, as required by section 37 of the Local Government & Housing Act 1989, that the income of £272,000 received from the Royal Borough of Kingston upon Thames for the year was fully expended and was used for the purposes for which it was requested and granted in accordance with the Funding Agreement between the parties.

The Trustees Board wishes to thank all those who have given donations and grants during the year.

### 4. Independent examiner's remuneration

	<b>2024 £</b>	<i>2023 £</i>
Fees payable to the Company's independent examiner for the independent examination of the Company's annual accounts	<b>1,925</b>	1,760

# THE ROYAL BOROUGH OF KINGSTON UPON THAMES CITIZENS ADVICE BUREAUX SERVICE (A company limited by guarantee)

## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2024

### 5. Staff costs

	2024 £	2023 £
Wages and salaries	193,083	199,527
Social security costs	10,399	11,473
Contribution to defined contribution pension schemes	9,092	8,829
Contributions to National Association pension scheme deficit	6,000	6,000
Movement in National Association pension scheme liability	7,050	(11,664)
	<u>225,624</u>	<u>214,165</u>

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

	2024 No.	2023 No.
Direct service providers	7	9
	<u>7</u>	<u>9</u>

The average headcount expressed as full-time equivalents was:

	2024 No.	2023 No.
Direct service providers	5	5
	<u>5</u>	<u>5</u>

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

The total remuneration of key management personnel in the year under review was £86,872 (2023: £91,153). The trustees consider key management personnel, to whom they delegate the day to day management of the charity's activities, to comprise the chief executive and client services manager.

### 6. Trustees' remuneration and expenses

There were no trustees' remuneration or other benefits for the year ended 31 March 2024 nor for the year ended 31 March 2023.

There were no trustees' expenses paid for the year ended 31 March 2024 nor for the year ended 31 March 2023.

# THE ROYAL BOROUGH OF KINGSTON UPON THAMES CITIZENS ADVICE BUREAUX SERVICE (A company limited by guarantee)

## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2024

### 7. Debtors

	2024 £	2023 £
<b>Due within one year</b>		
Prepayments and accrued income	530	5,906
	<u>530</u>	<u>5,906</u>

### 8. Creditors: Amounts falling due within one year

	2024 £	2023 £
Trade creditors	7,179	11,394
Other taxation and social security	12,110	16,783
Other creditors	606	978
Accruals and deferred income	10,606	56,664
	<u>30,501</u>	<u>85,819</u>

	2024 £	2023 £
Deferred income at 1 April 2023	21,098	-
Resources deferred during the year	5,765	21,098
Amounts released from previous periods	(21,098)	-
	<u>5,765</u>	<u>21,098</u>

### 9. Provisions for Liabilities

	Pension fund liability £
At 1 April 2023	63,046
Additions	7,050
	<u>70,096</u>

As required under Financial Reporting Standard (FRS) 102, the charity has recognised in these financial statements provision for the future deficit contribution payments it is required to make under the terms of its membership of the National Association of Citizens Advice Bureaux Pension and Assurance Plan (1991).

# THE ROYAL BOROUGH OF KINGSTON UPON THAMES CITIZENS ADVICE BUREAUX SERVICE (A company limited by guarantee)

## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2024

### 10. Statement of funds

#### Statement of funds - current year

	Balance at 1 April 2023 £	Income £	Expenditure £	Balance at 31 March 2024 £
<b>Unrestricted funds</b>				
General Funds	199,774	322,184	(331,205)	190,753

#### Statement of funds - prior year

	<i>Balance at 1 April 2022 £</i>	<i>Income £</i>	<i>Expenditure £</i>	<i>Balance at 31 March 2023 £</i>
<b>Unrestricted funds</b>				
General Funds	200,173	302,629	(303,028)	199,774

In view of the charity's substantial annual expenditure and commitments, the trustees believe that the maintenance of a healthy level of unrestricted reserves is required for the responsible management of the organisation. The actual and targeted levels of reserves are kept under review to ensure that they are appropriate. The unrestricted reserves at the year end were £190,753 which represents about 33 weeks of expenditure. The trustees consider this to be in accordance with their Reserves Policy which requires a reserves target to be maintained of at least 26 weeks of running costs plus the pension fund liability.

### 11. Analysis of net assets between funds

#### Analysis of net assets between funds - current period

	Unrestricted funds 2024 £	Total funds 2024 £
Current assets	291,350	291,350
Creditors due within one year	(30,501)	(30,501)
Provisions for liabilities and charges	(70,096)	(70,096)
<b>Total</b>	<b>190,753</b>	<b>190,753</b>

# THE ROYAL BOROUGH OF KINGSTON UPON THAMES CITIZENS ADVICE BUREAUX SERVICE (A company limited by guarantee)

## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2024

### 11. Analysis of net assets between funds (continued)

#### Analysis of net assets between funds - prior period

	<i>Unrestricted funds 2023 £</i>	<i>Total funds 2023 £</i>
Current assets	348,639	348,639
Creditors due within one year	(85,819)	(85,819)
Provisions for liabilities and charges	(63,046)	(63,046)
<b>Total</b>	<u>199,774</u>	<u>199,774</u>

### 12. Employee benefit obligations

The charity contributed as a participating employer to a defined benefits, multi-employer pension scheme operated by Citizens Advice as Principal Employer - the National Association of Citizens Advice Bureaux Pension and Assurance Plan (1991) ("the Plan").

This is a funded scheme which was closed to future accrual with effect from 31 March 2008. The charity is required to make payments towards meeting the Plan's funding shortfall under the recovery plan which was agreed by the Pension Scheme Trustees following the 31 March 2022 actuarial valuation. For the year ended 31 March 2024, the charity's contribution was £6,000 and this has been treated as a defined contributions pension scheme payment in the financial statements. The level of annual contribution determined from 2024-25 is expected to be £6,000.

A schedule of further information concerning the financial position of the scheme and actuarial assumptions used in the calculations is prepared by Citizens Advice and is available upon request to the Company Secretary at the registered office of this charity. As required under FRS102, the charity has included in these financial statements provision for future deficit contributions payments which at 31 March 2024 was £70,096 (31 March 2023: £63,046).

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# THE ROYAL BOROUGH OF KINGSTON UPON THAMES CITIZENS ADVICE BUREAUX SERVICE (A company limited by guarantee)

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## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2024

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### 13. Leasing agreement

Minimum lease payments under non-cancellable operating leases fall due as follows:

	2024 £	2023 £
Not later than 1 year	<u>6,500</u>	<u>6,500</u>

### 14. Related party transactions

There were no related party transactions for the year ended 31 March 2024 (2023: Nil).

### 15. Share capital

The company, which is registered in England and Wales, is limited by guarantee and does not have a share capital. Each member is liable to contribute a sum not exceeding £1.00 in the event of the charity being wound up.

# THE ROYAL BOROUGH OF KINGSTON UPON THAMES CITIZENS ADVICE BUREAUX SERVICE (A company limited by guarantee)

## INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31 MARCH 2024

	2024 £	2024 £	2023 £	2023 £
<b>Income</b>				
Other charitable income	7,500		8,100	
Grants	314,274		294,524	
Donations and other income	410		5	
		<u>322,184</u>		<u>302,629</u>
<b>Gross income in the reporting period</b>		<u>322,184</u>		<u>302,629</u>
<b>Less:</b>				
<b>Expenditure</b>				
Salaries	193,083		199,527	
Social security	10,399		11,473	
Contributions to defined contribution pension scheme	9,092		8,829	
Contributions to National Association pension scheme deficit	6,000		6,000	
Movement in National Association pension scheme liability	7,050		(11,664)	
Rent and services	38,831		37,953	
Other property costs	7,308		8,033	
Insurance	2,711		2,309	
Light and heat	1,595		2,127	
Telephone	4,211		3,740	
Postage and stationery	1,338		1,627	
Miscellaneous costs	161		1,408	
Computer Costs	12,332		9,648	
Equipment and repairs	217		1,242	
Consultancy fees	21,595		6,250	
Subscriptions and publications	7,204		5,576	
<b>Support costs</b>		<u>323,127</u>		<u>294,078</u>

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**THE ROYAL BOROUGH OF KINGSTON UPON THAMES  
CITIZENS ADVICE BUREAUX SERVICE**  
(A company limited by guarantee)

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**INCOME AND EXPENDITURE ACCOUNT (CONTINUED)  
FOR THE YEAR ENDED 31 MARCH 2024**

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	2024 £	2024 £	2023 £	2023 £
<b>Governance costs</b>				
Examiner remuneration	3,245		2,950	
AGM & meeting costs	859		-	
Accountancy fees	3,324		6,000	
Legal and professional fees	650		-	
	<hr/>	8,078	<hr/>	8,950
<b>Total expenditure</b>		<hr/> <b>331,205</b>		<hr/> <b>303,028</b>
<b>Net expenditure for the reporting period</b>		<hr/> <b>(9,021)</b> <hr/>		<hr/> <b>(399)</b> <hr/>