

Uttlesford Citizens Advice

Annual Accounts and Unaudited Financial Statements 2022/2023



Uttlesford

www.uttlesfordca.org.uk

REGISTERED COMPANY NUMBER: 03771142 (England and Wales)
REGISTERED CHARITY NUMBER: 1078222

**Report of the Trustees and
Financial Statements
for the Year Ended 31st March 2023
for
UTTLESFORD CITIZENS ADVICE BUREAU**

Attenboroughs (Accountants) Limited
Chartered Certified Accountants
1 Tower House
Tower Centre
Hoddesdon
Hertfordshire
EN11 8UR

UTTLESFORD CITIZENS ADVICE BUREAU

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for the year ended 31st March 2023**

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UTTLESFORD CITIZENS ADVICE BUREAU

Report of the Trustees for the year ended 31st March 2023

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 31st March 2023. 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 objects of the Charity are aligned with the principles and objectives of the National Association of Citizens Advice ("CitA"), of which the Charity is a member. The Charity is also a member of the Essex Citizens Advice Consortium.

The Citizens Advice service helps people resolve their legal, money and other problems by providing information and advice and by influencing policymakers. Citizens Advice uses evidence of clients' problems anonymously to campaign for improvements in laws and services that affect everyone.

The specific objects of the Charity are set out in its Memorandum of Association. Its principal object is the promotion of any charitable purposes for the benefit of the community in the area of Essex, Cambridgeshire, Hertfordshire, and Suffolk by the advancement of education, the protection of health, and the relief of poverty, sickness, and distress. To those ends, the Charity is specifically authorised to establish and conduct Citizens Advice as centres to provide a free confidential and impartial service of advice, information, and counsel for the public and this is its principal activity. Other objects permit the Charity to raise funds, and to undertake activities that support, or are ancillary to, its principal object.

UTTLESFORD CITIZENS ADVICE BUREAU

Report of the Trustees for the year ended 31st March 2023

OBJECTIVES AND ACTIVITIES

Achievements and Performance

- Thanks to our amazing team of staff and volunteers we managed increasing, and different, demands on the service as the 'Cost-of-Living Crisis' began to impact our communities.
- We re-started weekly face to face debt support sessions in Stansted to meet need in south Uttlesford
- Our fourth video link point - in Thaxted - came online. Feedback from local residents shows how much they value the accessibility of these services.
- The Benefit Take-Up project continued to be highly valued by residents, supporting 643 clients over the year. We recruited extra admin support to assist with appeal work and admin. Together, the team achieved a staggering £1,545,758 in additional benefit income for their clients.
- With funding from Macmillan Cancer Support, we recruited five new members of staff to provide specialist welfare benefits support and casework for newly diagnosed cancer patients.
- We remained active in building awareness of fuel poverty and cold home issues within the district. We helped promote Green Grants to low income households on alternative fuels. Our crowdfunding campaign, 'Uttlesford Share the Warmth' raised £5,462 and £1,248 in gift aid to provide emergency support for people struggling to heat their homes
- We received targeted funding for a limited period to allow us to provide support for Ukrainian refugees arriving at Stansted - we continue to provide support for families fleeing the conflict through our core service.
- We joined the Essex 'Out of Hours' service - ensuring clients have access to telephone advice in the evening and at weekends.
- Our new look website, www.uttlesfordca.org.uk went live
- Stakeholders from West Essex Clinical Commissioning Group, Essex County Council and Uttlesford District Council were invited to our annual strategy meeting session in May, to listen to a presentation from Dr John Ford on 'Building more equitable Communities and share their ideas on how we can work collectively to further this aim.
- We have long been campaigning for clients to have the right to record their Personal Independence Payment assessments. We were pleased that new guidance issued to health professionals now states that providers have the facility to audio record telephone and face-to-face consultations and that this should remove or reduce the need for claimants to record their own consultations.
- We supported several social media campaigns - around scam awareness, cost of living crisis, volunteers week, consumer issues, support for Ukrainian refugees, transport issues, postal strikes, covid and self-isolation, fuel poverty and cold weather payments; over the school summer holidays we ran a campaign aimed at helping families maximise their income and find free or low-cost activities to enjoy with their children.
- Kemi Badenoch visited our office and took the opportunity to speak to our team about low benefit levels, DWP advances and debt recovery and continued admin issues with health assessments and PIP.
- We joined the Herts and West Essex Voluntary Community Faith and Social Enterprise Alliance to help ensure that the voluntary sector has an equal position in the new Integrated Care System - with our CEO representing West Essex as Vice Chair.
- We launched our client and volunteer charters and became accredited as a Family Friendly Employer by Essex County Council
- Staff and volunteers had a ball at the Saffron Walden and Great Dunmow carnivals and offered advice and support at a number of other community events including Christmas Shopping and covid vaccination days.

UTTLESFORD CITIZENS ADVICE BUREAU

Report of the Trustees for the year ended 31st March 2023

OBJECTIVES AND ACTIVITIES

- Our regular monthly training sessions for staff and volunteers continued, included a fabulous session by Mind in West Essex: 'Supporting the Supporter' to help our volunteers manage compassion fatigue or 'burnout'. We held our first summer picnic since 2019 to celebrate Volunteers Week in June.

- Frontline Referrals, a company owned and controlled by Uttlesford Citizens Advice, for the purposes of managing and operating a distinct project, commenced trading on 1 April 2022 following the transfer of activities from Uttlesford Citizens Advice and the Trustees are satisfied with the results achieved in the year.

Public benefit

The Trustees have complied with their duty to have due regard to the guidance on public benefit published by the Charity Commission in exercising their powers or duties. This report describes the activities the Charity has carried out for the public benefit in the last year.

Performance and Service Provision

The service supported 3,395 unique clients through the year (comparative figure for 2022, 2,583), many using the service more than once to deal with over 10,866 issues (9,515). This is a 31% increase in clients and a 14.2% increase in issues compared with 2021-22. Using government approved impact assessments this equates to £4.58m (4.64m) in value to our clients, by increasing their income, working to get debt written off and providing consumer advice.

The following table sets out the numbers of clients and issues dealt with in last year:

	31/3/23	31/3/22
Unique client numbers (people using the service one or more times in the year)	3,395	2,583
Issues	10,866	9,515
Percentage of clients using the service for the first time	50%	44%

	Client visits, phone calls, video calls, emails and letters		Non client phone calls, emails and letters		Total	
	31/3/23	31/3/22	31/3/23	31/3/22	31/3/23	31/3/22
Totals	11,028	12,044	4,853	4,209	15,881	16,253

UTTLESFORD CITIZENS ADVICE BUREAU

Report of the Trustees for the year ended 31st March 2023

OBJECTIVES AND ACTIVITIES

Staff and Volunteers

At the year end we employed 19 part-time staff working 11.3 full-time equivalent roles. This is broken down as follows: Core advice, specialist casework and office support, 11 staff working 7.2 FTE roles; Frontline, 2 staff working 1.1 FTE roles; Macmillan welfare benefits casework, 6 staff working 3 FTE roles.

Paid roles cover the management and delivery of the service, the training and quality assurance of the advice provided, supervision of advice sessions, and specialist warm homes, debt and disability benefit work. At the end of March 2023, we had 77 volunteers working approximately 398 hours a week for the Charity. This was estimated to be valued at over £402,123. Volunteers cover the delivery of generalist advice, assisted information provision, home visit work, fundraising, media work, governance, and financial and strategic control for the charity.

Continuing to strengthen our volunteer capacity to manage increased demand and provide the best possible service for our clients has remained a priority. However, volunteer recruitment and retention has become more of a challenge; the current economic climate means fewer people have the capacity to volunteer and are instead looking for paid work. Furthermore, many volunteers took a break during the pandemic and have not subsequently returned to their previous roles. Whilst this situation is not unique to Citizens Advice, the commitment, both in terms of time and training required to become an Adviser is high, compared to other volunteer roles and it takes us considerable time to recruit and train new volunteers.

We continue to run a rolling training program for new advisers. This allows a new volunteer to assimilate quickly into their role and helps us to capitalise on an expression of interest without delay. We ran our summer intern program for students again, welcoming four young people into the office - providing them with invaluable experience, whilst helping us to cover a traditionally difficult period over the school summer holidays.

We are hugely grateful to our amazing volunteers, for their continuing commitment and calm professionalism, sometimes in some very difficult circumstances. Our staff are creative, dedicated and resilient and continue to offer support and care for both volunteers and clients, whilst balancing the need to maintain good quality advice and training.

Quality of Advice Audit

We continue to perform well and provide good quality of advice work despite the challenges of supervising, training and supporting volunteers in an environment of growing demand. We are audited annually by the National Association of Citizens Advice on the quality of advice we provide, as well as a range of other issues such as, Governance, Strategic Business Planning, Risk Management, Financial Management, People Management, Equality Leadership, Operation Performance Management, Partnership Working and Research and Campaigns. In terms of quality of advice (QAA), between April 2022 and March 2023 we consistently scored highly in client outcomes and case administration; whilst our local QAA auditor worked hard to maintain a good consistency in scoring.

UTTLESFORD CITIZENS ADVICE BUREAU

Report of the Trustees for the year ended 31st March 2023

OBJECTIVES AND ACTIVITIES

Client profile in Uttlesford

We work hard to ensure that we are accessible to all parts of our community. 1,115 clients agreed to give their ethnic origin, as follows:

Ethnic Origin Grouping	31/3/23	31/3/22
White	94.8	94.4
Mixed Race	0.9	0.9
Asian or Asian British	1.4	1.5
Black or Black British	2.2	2.2
Other	0.7	1.0

When asked the question, 'do you feel you have a disability?' 60% of the 1,914 clients who responded stated that they did have a disability or long-term health condition (2022 - 55% of 1,526). 61% of our clients were female, 39% were male (2022 - 62% female, 38% male).

Age profile group	31/3/23	31/3/22
0 - 14	1.3%	1.4%
15 - 24	4.1%	5.0%
25 - 34	13.4%	16.7%
35 - 49	24.5%	26.4%
50 - 64	27.8%	26.8%
65 - 74	13.7%	11.9%
75 - 84	10.0%	7.5%
85+	5.2%	4.3%

FINANCIAL REVIEW

Financial position

A deficit of £2,751 (2021/22: £3,675) was made in the year. A deficit of £15,571 was made on the General Fund (2021/22: £9,669 surplus) and a surplus of £12,820 was made on restricted activities (2021/22: £5,994 deficit) before transfers between funds. As at 31 March 2023 total reserves were £301,684 (31 March 2022: £304,435) of which £276,338 represented unrestricted funds (31 March 2022 £272,626).

Reserves policy

It is the policy of the Charity to hold reserves equivalent to at least six months operating costs, sufficient to cover operating costs of the Charity and to cover any known liabilities including an estimate of the possible costs in the event the Charity had to be wound up. The year end level of cash reserves less current liabilities was sufficient to allow the Charity to continue to operate for at least six months if the core funding was withdrawn.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

Uttlesford Citizens Advice Bureau ("the Charity") is a registered charity and a company limited by guarantee that does not have a share capital. The maximum liability of each member is limited to one pound. As at 31 March 2023 there were 26 members of the Charity. The Charity was incorporated as a company limited by guarantee on 14 May 1999. It took over the assets and liabilities of the similarly named unincorporated charity that had commenced operations from premises in Saffron Walden in 1983. The Charity is governed by its Memorandum and Articles of Association. Revised Articles of Association were adopted on 7 September 2004 and further amended on 31 October 2005.

UTTLESFORD CITIZENS ADVICE BUREAU

Report of the Trustees for the year ended 31st March 2023

STRUCTURE, GOVERNANCE AND MANAGEMENT

Recruitment and appointment of new trustees

Trustees, who are also Directors of the Company, are elected from the local community or appointed following nomination by member organisations. During the period under review there were no nominated Trustees. The Trustees keep under review their skills mix and diversity and endeavour to encourage candidates who can make a useful contribution to the running of the Charity to join them. Trustee Board vacancies are advertised as widely as possible in the local community using the national body of Citizens Advice website, social media, the local press and Volunteer Centre through connections with other local organisations. Potential candidates go through a formal recruitment process to assess their suitability for the role and are provided with induction and support during their first year in office. The Trustees, and in particular the Chair, have kept under review the composition of the Trustee Board with a particular emphasis on succession planning. The Trustee Board has the task of raising the profile of the Charity so that, amongst other things, potential recruits to the Trustee Board may be drawn from the widest possible pool of candidates that reflect the area served by the Charity. The Chair and Treasurer are elected every three years from amongst the Trustees.

Organisational structure

The Trustees are responsible for organisational policy making and planning, financial decision making, and the overall operation of the Charity. Day-to-day operation of the Charity is delegated to the Chief Executive. During the financial year, the Trustee Board met a total of 8 times, including an AGM, with some attendees joining via a video link due to adverse weather. A strategy session took place in May 2022, which was attended by representatives from Uttlesford District Council, Essex County Council and West Essex Clinical Commissioning Group.

Statement of Directors' Responsibilities

Company Law and Charity Law require the directors to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the Charity and of the surplus or deficit for that period. In preparing those financial statements the directors are required to:

- (a) select suitable accounting policies and then apply them consistently;
- (b) make judgements and estimates that are reasonable and prudent;
- (c) state whether applicable accounting standards have been followed, subject to any material departure disclosed and explained in the financial statements; and
- (d) prepare financial statements on a going concern basis unless it is inappropriate to assume that the Charity will continue on that basis.

The directors are also responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the Charity and to enable them to ensure that the financial statements comply with the Companies Act 2006. The directors are responsible for ensuring that the Charity maintains an adequate system of internal control designed to provide reasonable assurance that assets are safeguarded against material loss or unauthorised use and to prevent and detect fraud and other irregularities.

Thanks

The Trustees wish to thank all those people and organisations that have supported the Charity throughout the year. The Trustees are grateful to the members of the Charity for their donations and efforts to bring the Charity to the notice of the wider community. The support of the local district town and parish councils in conjunction with other individuals and organisations is invaluable and very much appreciated.

The Trustees are particularly grateful for the grants and donations to help fund the Charity's core expenditure received from Uttlesford District Council, Saffron Walden Town Council, Essex County Council, South Cambridgeshire District Council, Great Dunmow Town Council, Essex Alliance, Saffron Walden Community Church, Rotary Club, Walden Chapter Freemasons, and many of Uttlesford's parish councils. Targeted funding from Essex County Council, Macmillan Cancer Support, Money and Pension Service, Herts and West Essex ICB, VCFSE Alliance, CVSU, Essex Community Foundation, Energy Redress Fund and National Power Grid enables us to undertake specific projects and target support to the most disadvantaged sections of the community. We would also like to thank the executors of Joan Reed's estate for their generous bequest.

Lastly the Trustees would also like to thank the unpaid volunteers and the paid staff, without whose contributions the Charity could not function. Their resilience and professionalism continue to inspire the work of the Board.

UTTLESFORD CITIZENS ADVICE BUREAU

**Report of the Trustees
for the year ended 31st March 2023**

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

03771142 (England and Wales)

Registered Charity number

1078222

Registered office

Barnards Yard
Saffron Walden
Essex
CB11 4EB

Trustees

R A Armitage
K M Barton (appointed 18/5/2022)
Ms S C Batty (resigned 12/4/2023)
M Benfold
Ms L Bird
Ms C Fiddy
Ms J S Garner (appointed 31/1/2023)
A T Pooley
J D Starr
Ms M T Stenson
Ms K Hanks (appointed 11/4/2023)

Company Secretary

A T Pooley

Independent Examiner

Attenboroughs (Accountants) Limited
Chartered Certified Accountants
1 Tower House
Tower Centre
Hoddesdon
Hertfordshire
EN11 8UR

Approved by order of the board of trustees on 12th December 2023 and signed on its behalf by:

Kevin Barton

K M Barton - Trustee

**Independent Examiner's Report to the Trustees of
Uttlesford Citizens Advice Bureau**

Independent examiner's report to the trustees of Uttlesford Citizens Advice Bureau ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31st March 2023.

Responsibilities and basis of report

As the charity's trustees of the Company (and also 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 Company 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 your charity's accounts as 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 your charity's gross income exceeded £250,000 your examiner must be a member of a listed body. I can confirm that I am qualified to undertake the examination because I am a member of the Association of Chartered Certified Accountants, 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 Company 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.



David Roger Pattman FCCA
The Association of Chartered Certified Accountants

Attenboroughs (Accountants) Limited
Chartered Certified Accountants
1 Tower House
Tower Centre
Hoddesdon
Hertfordshire
EN11 8UR

12th December 2023

UTTLESFORD CITIZENS ADVICE BUREAU

**Statement of Financial Activities
for the year ended 31st March 2023**

	Notes	Unrestricted fund £	Restricted fund £	31/3/23 Total funds £	31/3/22 Total funds £
INCOME AND ENDOWMENTS FROM					
Grants, donations and legacies		198,459	128,097	326,556	429,661
Investment income	2	2,690	-	2,690	147
Total		<u>201,149</u>	<u>128,097</u>	<u>329,246</u>	<u>429,808</u>
EXPENDITURE ON					
Charitable activities					
Charitable activities		216,720	115,277	331,997	426,133
NET INCOME/(EXPENDITURE)					
Transfers between funds	13	(15,571)	12,820	(2,751)	3,675
		<u>19,283</u>	<u>(19,283)</u>	-	-
Net movement in funds		3,712	(6,463)	(2,751)	3,675
RECONCILIATION OF FUNDS					
Total funds brought forward		272,626	31,809	304,435	300,760
TOTAL FUNDS CARRIED FORWARD		<u><u>276,338</u></u>	<u><u>25,346</u></u>	<u><u>301,684</u></u>	<u><u>304,435</u></u>

The notes form part of these financial statements

UTTLESFORD CITIZENS ADVICE BUREAU

**Balance Sheet
31st March 2023**

	Notes	Unrestricted fund £	Restricted fund £	31/3/23 Total funds £	31/3/22 Total funds £
FIXED ASSETS					
Tangible assets	7	261,639	-	261,639	270,230
CURRENT ASSETS					
Debtors	8	24,049	-	24,049	841
Cash at bank and in hand		200,219	25,346	225,565	216,928
		<u>224,268</u>	<u>25,346</u>	<u>249,614</u>	<u>217,769</u>
CREDITORS					
Amounts falling due within one year	9	(61,872)	-	(61,872)	(30,494)
NET CURRENT ASSETS					
		<u>162,396</u>	<u>25,346</u>	<u>187,742</u>	<u>187,275</u>
TOTAL ASSETS LESS CURRENT LIABILITIES					
		424,035	25,346	449,381	457,505
CREDITORS					
Amounts falling due after more than one year	10	(147,697)	-	(147,697)	(153,070)
NET ASSETS					
		<u>276,338</u>	<u>25,346</u>	<u>301,684</u>	<u>304,435</u>
FUNDS					
Unrestricted funds	13			276,338	272,626
Restricted funds				25,346	31,809
TOTAL FUNDS					
				<u>301,684</u>	<u>304,435</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31st March 2023.

The members have not required the company to obtain an audit of its financial statements for the year ended 31st March 2023 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

The notes form part of these financial statements

UTTLESFORD CITIZENS ADVICE BUREAU

Balance Sheet - continued
31st March 2023

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

The financial statements were approved by the Board of Trustees and authorised for issue on 12th December 2023 and were signed on its behalf by:

Kevin Barton

K M Barton - Trustee

The notes form part of these financial statements

**Notes to the Financial Statements
for the year ended 31st March 2023**

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charitable company, which is a public benefit entity under FRS 102, 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)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, 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 accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Freehold property	- 2% on cost
Fixtures and fittings	- 25% on reducing balance
Computer equipment	- 33% on cost

Taxation

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

Fund accounting

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

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Hire purchase and leasing commitments

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

Pension costs and other post-retirement benefits

The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

UTTLESFORD CITIZENS ADVICE BUREAU

Notes to the Financial Statements - continued
for the year ended 31st March 2023

2. INVESTMENT INCOME

	31/3/23	31/3/22
	£	£
Deposit account interest	2,690	147

3. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

	31/3/23	31/3/22
	£	£
Depreciation - owned assets	9,086	9,051
Hire of plant and machinery	731	1,405
Other operating leases	-	120

4. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31st March 2023 nor for the year ended 31st March 2022.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31st March 2023 nor for the year ended 31st March 2022.

5. STAFF COSTS

	31/3/23	31/3/22
	£	£
Wages and salaries	244,208	282,028
Social security costs	18,582	14,467
Other pension costs	14,410	15,624

The average monthly number of employees during the year was as follows:

	31/3/23	31/3/22
Office and management	16	18

No employees received emoluments in excess of £60,000.

UTTLESFORD CITIZENS ADVICE BUREAU

**Notes to the Financial Statements - continued
for the year ended 31st March 2023**

6. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Restricted fund £	Total funds £
INCOME AND ENDOWMENTS FROM			
Grants, donations and legacies	191,140	238,521	429,661
Investment income	147	-	147
Total	<u>191,287</u>	<u>238,521</u>	<u>429,808</u>
EXPENDITURE ON			
Charitable activities			
Charitable activities	<u>181,618</u>	<u>244,515</u>	<u>426,133</u>
NET INCOME/(EXPENDITURE)			
Transfers between funds	<u>9,669</u> <u>(12,114)</u>	<u>(5,994)</u> <u>12,114</u>	<u>3,675</u> <u>-</u>
Net movement in funds	<u>(2,445)</u>	<u>6,120</u>	<u>3,675</u>
RECONCILIATION OF FUNDS			
Total funds brought forward	<u>275,071</u>	<u>25,689</u>	<u>300,760</u>
TOTAL FUNDS CARRIED FORWARD	<u><u>272,626</u></u>	<u><u>31,809</u></u>	<u><u>304,435</u></u>

7. TANGIBLE FIXED ASSETS

	Freehold property £	Fixtures and fittings £	Computer equipment £	Totals £
COST				
At 1st April 2022	294,806	31,944	11,287	338,037
Additions	-	-	495	495
At 31st March 2023	<u>294,806</u>	<u>31,944</u>	<u>11,782</u>	<u>338,532</u>
DEPRECIATION				
At 1st April 2022	31,872	29,269	6,666	67,807
Charge for year	4,400	760	3,926	9,086
At 31st March 2023	<u>36,272</u>	<u>30,029</u>	<u>10,592</u>	<u>76,893</u>
NET BOOK VALUE				
At 31st March 2023	<u>258,534</u>	<u>1,915</u>	<u>1,190</u>	<u>261,639</u>
At 31st March 2022	<u>262,934</u>	<u>2,675</u>	<u>4,621</u>	<u>270,230</u>

UTTLESFORD CITIZENS ADVICE BUREAU

**Notes to the Financial Statements - continued
for the year ended 31st March 2023**

8.	DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR	31/3/23	31/3/22
		£	£
	Trade debtors	11,964	-
	Other debtors	2,006	500
	VAT	-	341
	Accrued income	10,079	-
		<u>24,049</u>	<u>841</u>
9.	CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR	31/3/23	31/3/22
		£	£
	Bank loans and overdrafts (see note 11)	6,367	5,810
	Trade creditors	347	-
	Social security and other taxes	5,351	5,341
	Deferred income	47,276	5,054
	Accrued expenses	2,531	14,289
		<u>61,872</u>	<u>30,494</u>
10.	CREDITORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR	31/3/23	31/3/22
		£	£
	Bank loans (see note 11)	<u>147,697</u>	<u>153,070</u>
11.	LOANS		
	An analysis of the maturity of loans is given below:		
		31/3/23	31/3/22
		£	£
	Amounts falling due within one year on demand:		
	Bank loans	<u>6,367</u>	<u>5,810</u>
	Amounts falling between one and two years:		
	Bank loans - 1-2 years	<u>147,697</u>	<u>6,285</u>
	Amounts falling due between two and five years:		
	Bank loans - 2-5 years	<u>-</u>	<u>146,785</u>

UTTLESFORD CITIZENS ADVICE BUREAU

**Notes to the Financial Statements - continued
for the year ended 31st March 2023**

12. SECURED DEBTS

The following secured debts are included within creditors:

	31/3/23 £	31/3/22 £
Bank loans	<u>154,064</u>	<u>158,880</u>

The above loan is secured by way of a legal charge over the charity's freehold property.

13. MOVEMENT IN FUNDS

	At 1/4/22 £	Net movement in funds £	Transfers between funds £	At 31/3/23 £
Unrestricted funds				
General fund	272,626	(15,571)	19,283	276,338
Restricted funds				
Restricted funds	31,809	12,820	(19,283)	25,346
TOTAL FUNDS	<u>304,435</u>	<u>(2,751)</u>	<u>-</u>	<u>301,684</u>

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	201,149	(216,720)	(15,571)
Restricted funds			
Restricted funds	128,097	(115,277)	12,820
TOTAL FUNDS	<u>329,246</u>	<u>(331,997)</u>	<u>(2,751)</u>

UTTLESFORD CITIZENS ADVICE BUREAU

Notes to the Financial Statements - continued
for the year ended 31st March 2023

13. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1/4/21 £	Net movement in funds £	Transfers between funds £	At 31/3/22 £
Unrestricted funds				
General fund	275,071	9,669	(12,114)	272,626
Restricted funds				
Restricted funds	25,689	(5,994)	12,114	31,809
TOTAL FUNDS	<u>300,760</u>	<u>3,675</u>	<u>-</u>	<u>304,435</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	191,287	(181,618)	9,669
Restricted funds			
Restricted funds	238,521	(244,515)	(5,994)
TOTAL FUNDS	<u>429,808</u>	<u>(426,133)</u>	<u>3,675</u>

A current year 12 months and prior year 12 months combined position is as follows:

	At 1/4/21 £	Net movement in funds £	Transfers between funds £	At 31/3/23 £
Unrestricted funds				
General fund	275,071	(5,902)	7,169	276,338
Restricted funds				
Restricted funds	25,689	6,826	(7,169)	25,346
TOTAL FUNDS	<u>300,760</u>	<u>924</u>	<u>-</u>	<u>301,684</u>

UTTLESFORD CITIZENS ADVICE BUREAU

Notes to the Financial Statements - continued
for the year ended 31st March 2023

13. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	392,436	(398,338)	(5,902)
Restricted funds			
Restricted funds	366,618	(359,792)	6,826
TOTAL FUNDS	<u>759,054</u>	<u>(758,130)</u>	<u>924</u>

14. RELATED PARTY DISCLOSURES

During the year the charity received management fees of £2,128 (2022 £nil) from Frontline Referrals Ltd, a company that is a wholly owned subsidiary of the charity.

UTTLESFORD CITIZENS ADVICE BUREAU

**Detailed Statement of Financial Activities
for the year ended 31st March 2023**

	31/3/23 £	31/3/22 £
INCOME AND ENDOWMENTS		
Grants, donations and legacies		
Donations and legacies	23,174	2,486
Grants	301,254	427,175
Management fees	2,128	-
	<u>326,556</u>	<u>429,661</u>
Investment income		
Deposit account interest	2,690	147
	<u>329,246</u>	<u>429,808</u>
EXPENDITURE		
Charitable activities		
Wages	244,208	282,028
Social security	18,582	14,467
Pensions	14,410	15,624
Hire of equipment	731	1,405
Rent and rates	-	120
Insurance	1,847	1,346
Light, heat and water	2,562	1,175
Telephone	7,154	7,112
Postage and stationery	5,071	5,737
Advertising and publicity	93	932
Sundries	605	2,499
Training and recruitment	832	1,833
Cleaning	2,730	1,878
Information technology	4,870	25,789
Membership fees	4,211	5,257
Professional fees	2,455	750
Project admin and overheads	1,481	39,581
Repairs and renewals	943	1,759
Travelling expenses	2,452	1,347
Freehold property	4,400	4,396
Fixtures and fittings	760	892
Computer equipment	3,926	3,762
Mortgage	7,674	6,444
	<u>331,997</u>	<u>426,133</u>
Total resources expended	<u>331,997</u>	<u>426,133</u>
Net (expenditure)/income	<u>(2,751)</u>	<u>3,675</u>

This page does not form part of the statutory financial statements