

Registered Charity number 1101576  
Company registration number 4876990

**Bridport and District Citizens Advice Bureau**

(A Company limited by guarantee)

Annual Report and Financial Statements

for the Year Ended 31 March 2022

**Bridport and District Citizens Advice Bureau  
Reference and Administrative Details**

**Name of Charly**      Bridport and District Citizens Advice Bureau  
**Charity number**      1101576  
**Company number**      4876990  
**Registered office**      45 South Street, Brlport, Dorset DT6 3NY  
**Outstations**      Mondays - Lyme Regis Medical Centre, DT7 3LS  
                                  Tuesdays - Brlport Library, Bridport, DT6 3NY  
                                  Wednesdays - St Michaels Business Centre, Lyme Regis, Dorset DT7 3DP  
                                  Thursdays - Yarn Barton, Beaminster, DT8 3EF

DIRECTORS/TRUSTEES	ROLE	DATE CO- OPTED AS TRUSTEE	DATE LAST ELECTED AT AGM	DATE RESIGNED
Tony Rogers		25.11.2015	26.07.2021	
Stephen Godfrey		10.11.2014	13.07.2020	
Cllr Stan Williams			16.07.2018	11.05.2021
Sue McLaney		09.05.2017	26.07.2021	
Graham Smith		20.08.2019		
Colin McReavie	Treasurer	26.05.2020	13.07.2020	
Richard Jones		12.11.2019	13.07.2020	01.06.2022
Sylvia Barker		10.11.2020	26.07.2021	
Geoff Jones		08.02.2022		
David Gibson	Chair from 01.06.2022	08.02.2022		

The bureau was sad to receive news of the death of Cllr Stan Williams who passed away on 16.07.2022.

**COMPANY SECRETARY**

Sue McLaney      ~~From 01.06.2022~~

**EX OFFICIO MEMBERS**

	ROLE	ELECTED BY
Chris Hole	Relationship Manager	National Citizens Advice
Cllr Barry Irvine	Observer	Bridport Town Council
Cllr Alan Dawkins	Observer	Beaminster Town Council
Cllr Cheryl Reynolds	Observer	Lyme Regis Town Council
Cllr Sarah Williams	Observer	Dorset Council
Rovam Wickremasinghe	Chief Officer	
Martin Wood	Staff Representative	Staff
Kate Goldrick	Representative	Bureau Volunteer

**Chief Officer**      Rovam Wickremasinghe

**Bank**      CAF Bank, 25 Kings Hill Ave, Kings Hill, West Malling, Kent, ME19 4JQ

**Independent Examliners**      Scott Vevers Ltd, 65 East Street, Bridport, Dorset, DT6 3LB

**Solicitors**      Nantes, 36 East Street, Bridport, Dorset, DT6 3LH

## **Bridport and District Citizens Advice Bureau Trustees' Report**

The directors and trustees present their report and financial statements for the year to 31 March 2022 which are also prepared to meet the requirements for the directors' report and accounts for Companies Act purposes. The financial statements have been prepared in accordance with the accounting policies set out in notes to the accounts and comply with the charity's governing document, the Charities Act 2011 and 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 published in October 2019.

### **1 OBJECTIVES AND ACTIVITIES**

#### **Objects**

The charity's objects are to promote any charitable purpose for the benefit of the community in Bridport, Beaminster, Lyme Regis and surrounding villages by the advancement of education, the protection and preservation of health and the relief of poverty, sickness and distress.

#### **Activities**

The principal activity of Bridport and District Citizens Advice Bureau is the provision of free, confidential, independent and impartial advice, information and counsel for members of the public, ensuring that individuals do not suffer through a lack of knowledge or an inability to express their needs effectively. Bridport and District Citizens Advice Bureau aims to exercise a responsible influence on the development of social policies and services.

#### **Public Benefit**

The trustees have paid due regard to the Charity Commission's guidance on public benefit in deciding the activities undertaken by the local Citizens Advice during the year. The trustees are satisfied that the information provided in the report and accounts meets the public benefit reporting requirements.

#### **Contribution of volunteers**

As at 31 March 2022 there were 74 people associated with the bureau, made up as follows:

9 Trustees  
11 Paid staff  
5 Volunteer supervisors  
39 Volunteer advisers  
10 Volunteer support staff

As always, we must stress our admiration and gratitude to our volunteers, without whom there wouldn't be a bureau.

### **2 ACHIEVEMENTS AND PERFORMANCE**

#### **Charitable Activities**

We helped 3702 clients with 10,146 separate issues in 2021/22. Benefits and debt accounted for just over half (50.5%) of the issues people sought help with. We continue to see large numbers of food bank and charitable support issues both locally and with our involvement in the national Trussell Trust Help through Hardship project. We saw a decrease in employment enquiries compared to the previous year but an increase in housing issues. We work with some of the most vulnerable and 58% of our clients report a disability (9%) or long term health problem (49%). Many vulnerable clients require in depth help and often have multiple problems. We are committed to multi channel service delivery including phone, email and video-calling, but which also protects face to face services for the most vulnerable. The Bridport office is open 5 days a week to callers.

## **Bridport and District Citizens Advice Bureau Trustees' Report**

We were involved with Citizens Advice in Dorset's tender bid for the Dorset Council Information Advice and Guidance contract. We were delighted to be awarded the contract which is a 3 plus 2 year agreement and gives some stability to the core service in Dorset. Project work in 2021-22, adding value to our core service, included Money Advice and Pension Service funding to increase our capacity for debt advice. This funding, which started in November 2020, allowed us to continue training and developing a full time debt worker. This has helped us to manage the rising debt workload. We delivered 'Help to Claim' through 2021-22 but no longer will as service delivery is now undertaken from regional citizens advice offices. This service provides help for people making initial claims to universal credit. We are grateful to the Alice Ellen Cooper Dean Charitable Foundation for a grant of £10,000 to support our welfare benefits specialist casework. We received continuation funding for another year for the Trussell Trust Help through Hardship project which assists clients needing income maximisation advice and access to food e voucher referrals. We maintained our Wessex Water project to assist people who have problems managing their water bills. Thanks to a 12 month grant from the People's Postcode lottery we were able to fund an income maximisation caseworker for 12 months, who worked closely with our local food banks to provide advice to foodbank users. Finally, thanks to Dorset Council for additional project funding including the single point of contact email referral for third party organisations.

In regular, independent surveys of our clients' experience of the service through the year, 90% of those surveyed reported that we helped them find a way forward with their problem, 77% said their problem had been resolved, 87% found our service easy to access, while 92% of clients would recommend us to others. These results were all better than the national averages. Citizens Advice research shows we make positive impacts on the lives of our clients through, for example, reduced stress and improved finances following advice. Our assistance resulted in financial gains of nearly £1.2 million and £171,000 in debts written off for our clients in 2021-22.

In our last full audit by National Citizens Advice covering leadership, governance, operational performance and people and financial management we were given excellent ratings (green) in all of the 9 audit areas in the assessment. Our quality of advice and client satisfaction are monitored on a quarterly basis and we achieved good results in 2021-22. The Bureau holds an Advice Quality Standards accreditation in generalist advice, telephone help and welfare benefits casework.

One of our aims is to responsibly influence the policies and practices that affect our clients. Research and Campaigns activities have included promoting Scams Awareness week, campaigning to retain the Universal Credit £20 per week uplift and engaging with our MP on the cost of living crisis. This is likely to be our focus over the coming year with the energy price cap set to rise again in October and inflation at a high level. Our publicity team has produced regular local press articles to keep the public informed of topical issues such as problems with Buy Now Pay later schemes, relevant changes to the legislation, and how to make savings on energy costs.

We were able to restart face to face training for new advisers in the latter part of the year as Covid restrictions eased. Some training and staff meetings were delivered remotely using video-conferencing technology and Trustee Board meetings have been a hybrid of office based and video-calling which has made meetings accessible to all. We are grateful to our existing volunteers who have adapted to the different ways of working implemented since the pandemic. Our fundraising team has been successful in achieving a number of grants including for project work, core costs and training. We would like to thank, the Albert Hunt Trust, Alice Ellen Cooper Dean Foundation, Arnold Clark, Bridport, Beaminster and Lyme Regis Town Councils, Bridport Car Boot Fund, Bridport Rotary Club, Citizens Advice in Dorset, Hall and Woodhouse, Lions Club, Morrisons, Parish Councils, People's Postcode Lottery, Prout Bridge Project, Money Advice and Pensions Service, Trussell Trust, Wessex Water and our main funder Dorset Council for financial assistance and support in 2021-22.

## **Bridport and District Citizens Advice Bureau Trustees' Report**

We continue to work closely with Citizens Advice in Dorset on the Dorset Adviceline which provided a much needed service during the pandemic, a joint website linking the Citizens Advice in Dorset Council area, a new single point of contact email access for third parties and partners to be able to refer clients into the service easily and service delivery plan.

### **3 FINANCIAL REVIEW**

#### **Financial Position**

The bureau has concluded the year in a healthy financial position. Overall there was a surplus of £1,425 (2020/2021 surplus of £69,118) for the year ended 31 March 2022.

Total income was £246,319 (2020/21 £287,718). As was expected our income for the year was below prior year due to a reduction in special funding from Government and local authorities due to the pandemic. Nevertheless it was our second most successful year ever in terms of fundraising.

Total expenditure was £244,894 (2020/21 £218,600). Costs have increased by £26,294 primarily due to staffing for the Peoples Postcode Lottery and the continuation of the UC Help to Claim project and our Trussell Trust and Maps Debt projects. We continued to receive funding for a Data Officer working on behalf of Citizens Advice in Dorset. Management, supervision and reporting costs of these projects has remained consistent with prior year, as have other overheads though these have been subject to inflationary increases.

At the end of the year the total funds stood at £202,715 (2020/21 £201,290). General unrestricted funds were £150,615 (2020/21 £126,493); £10,112 represented the net book value of fixed assets leaving free reserves of £140,503.

In addition to this there are unrestricted designated funds of £42,000 (2020/21 £42,000). The Trustees have recognised the risk to future grant receipts from the recently formed Dorset Council so have allocated £12,000 to this specific risk, £10,000 to Property and Equipment and £20,000 as a contingency to cover statutory liabilities payable to employees in the event of bureau closure. This is not to say that we expect this to happen in the foreseeable future. Note that a new lease has yet to be negotiated with our landlord Wessex Water.

The lack of an increase in our core grant over a considerable number of years previously, and for the lifetime of the new contract, means that we have to find alternative ways of covering inflationary increases to our core costs. We continue to attempt to diversify our sources of funding and a group of our Trustees has this specific responsibility.

#### **Principal Funding Sources**

Our principal source of funding is Dorset Council; they provided 32% of the Bureau's income. The contract for delivering the Dorset Council Information Advice and Guidance contract is held by Citizens Advice in Dorset from 1 October 2021. CAiD distribute the funding to the three Dorset Local Citizens Advice offices through a service level agreement with each office. The contract is for three years with a review and a further two years if the Council are satisfied with the contract performance. Other sources of income were Bridport Town Council, Lyme Regis Town Council, Beaminster Town Council, Local Parishes, and other charitable bodies shown in the notes on page 15, 16 and 17.

#### **Investment Policy**

Paragraph 4.15 of its Memorandum of Association gives Bridport and District Citizens Advice Bureau the power to invest or deposit funds in any lawful manner whilst having regard to the suitability of investments and the need for diversification. The Bureau does not invest surplus funds, but does maintain a policy of holding resources in excess of requirement in an interest earning account.

## **Bridport and District Citizens Advice Bureau Trustees' Report**

### **Funds in Deficit**

Losses on all funds in deficit have been charged against General Reserves in the year. Where projects cover their marginal costs but do not cover their fully apportioned cost (i.e. including general overheads) it is sometimes decided that the project should be carried out as it has a benefit to the local community.

### **Reserves Policy**

Bridport and District Citizens Advice Bureau is required to ensure that free monies are available in each financial year to meet any foreseeable contingency. The Bureau estimates income for 3 years ahead and will try to ensure that this is derived from as wide a variety of sources as possible.

We have a policy to hold a minimum General Reserve of £65,000. The basis for this level is to cover termination costs in the event of the bureau ceasing to operate (costs would be incurred in relation to the premises and to employees) and to cover 3 months operating costs.

## **4 STRUCTURE, GOVERNANCE & MANAGEMENT**

### **Governing document**

Bridport and District Citizens Advice Bureau is a registered charity and a company limited by guarantee. The maximum liability of each member is limited to one pound. At 31 March 2022 the company had 32 members entitled to vote. Bridport and District Citizens Advice Bureau is governed by its Memorandum and Articles of Association.

The registered name of the charity is Bridport and District Citizens Advice Bureau. It was incorporated as a company limited by guarantee on 26 August 2003. Bridport and District Citizens Advice Bureau commenced operations on 1 July 2004 at which date the assets and liabilities of the unincorporated Bridport & District Citizens Advice Bureau were acquired.

### **Recruitment, appointment of trustees**

The trustees, who are drawn from the local community, are elected by members of the Bureau (individuals who are not paid or volunteer workers at the Bureau, and any body corporate or unincorporated association interested in furthering the work of the Charity and whose application for membership has been approved by the Trustee Board) at the Annual General Meeting unless nominated by member organisations or co-opted by the Trustee Board.

All elected trustees must retire from office at the third Annual General Meeting following the Annual General Meeting at which they were elected, but may stand for re-election. All nominated and co-opted trustees shall retire from office at the third Annual General Meeting following the ordinary meeting of the Trustee Board at which they were appointed but may be re-appointed.

### **Organisational structure**

Bridport and District Citizens Advice Bureau is governed by its Trustee Board which is responsible for setting the strategic direction of the organisation and the policy of the charity. These policies are implemented by the Bureau management. The trustees carry the ultimate responsibility for the conduct of Bridport and District Citizens Advice Bureau and for ensuring that the charity satisfies its legal and contractual obligations. Trustees meet as a minimum quarterly and delegate the day to day operation of the organisation to senior management and to subcommittees controlled by trustees. The Trustee Board is independent from management. A register of Trustees' interests is maintained at the registered office and is available to the public.

Bridport and District Citizens Advice Bureau is a member 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.

## Bridport and District Citizens Advice Bureau Trustees' Report

The Bureau also co-operates and liaises with a number of other advisory services, local charities and social services departments on behalf of clients.

### Major Risks

Bridport and District Citizens Advice Bureau has worked on a Risk Management exercise. 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.

Included in external risks is that of loss of funding. Whilst the funding from Dorset County Council has now been secured through CAiD for the 3 years commencing 1st October 2021, our share of that funding will decrease over this period, following the adoption by CAiD of a new funding allocation formula, based on population and deprivation metrics. Nevertheless our 3 year plan shows that we are able to maintain our reserves at an acceptable level during the initial 3 year term of the agreement.

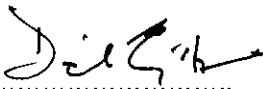
We lease our premises from Wessex Water. Our lease has expired and we will be negotiating its renewal. We are confident that we will be treated as sitting tenants.

Internal risks are minimised by the implementation of procedures for the authorisation of all transactions and projects and 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.

### Small company provisions

This report has been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

Approved by the Board on 11/7/22 and signed on their behalf by:



.....  
**Dave Gibson**  
Chair of Trustees

**Bridport and District Citizens Advice Bureau**  
**Independent Examiner's Report to the trustees of Bridport and District Citizens**  
**Advice Bureau**

I report to the charity trustees on my examination of the accounts of the company for the year ended 31<sup>st</sup> March 2022 which are set out on pages 8 to 17.

**Responsibilities and basis of report**

As the charity 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 company'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**

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 that in any material respect:

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.



Mr. M. J. Cridland B.A. (Hons) F.C.A.  
Scott Vevers Ltd  
Chartered Accountants and Registered Auditors  
65 East Street  
Bridport  
Dorset  
DT6 3LB

Date: 27th July 2022



**Bridport and District Citizens Advice Bureau**  
**Statement of Financial Activities for the Year Ended 31 March 2022 (Including Income and Expenditure Account and Statement of Total Recognised Gains and Losses)**

	Notes	Unrestricted funds £	Restricted funds £	Total funds 2022 £	Total funds 2021 £
<b>Income and endowments from:</b>					
Donations and grants	2	67,042	178,927	245,969	287,098
Investments: UK bank interest received	3	350	-	350	620
<b>Total Income and endowments</b>		<u>67,392</u>	<u>178,927</u>	<u>246,319</u>	<u>287,718</u>
<b>Expenditure on:</b>					
Raising funds: Fundraising and publicity costs		160	-	160	720
Charitable activities: Operation of Bureau		41,881	202,853	244,734	217,880
<b>Total expenditure</b>	4	<u>42,041</u>	<u>202,853</u>	<u>244,894</u>	<u>218,600</u>
<b>Net Income for the year</b>	5	25,351	(23,926)	1,425	69,118
Transfers between funds		(1,229)	1,229	-	-
<b>Net movement in funds</b>		24,122	(22,697)	1,425	69,118
<b>Reconciliation of funds</b>					
Funds brought forward		168,493	32,797	201,290	132,172
<b>Funds carried forward</b>	11	<u>192,615</u>	<u>10,100</u>	<u>202,715</u>	<u>201,290</u>

All of the charity's activities derive from continuing operations during the above two periods.

**Bridport and District Citizens Advice Bureau**  
**(Registration number: 4876990)**  
**Balance Sheet as at 31st March 2022**

	Notes	£	2022 £	£	2021 £
<b>Fixed assets</b>					
Tangible assets	7		10,112		12,953
<b>Current assets</b>					
Debtors	8	7,698		2,064	
Short term deposits		78,242		77,892	
Cash at bank and in hand		112,753		115,144	
		198,693		195,100	
<b>Liabilities</b>					
Creditors: amounts falling due within one year	9	(6,090)		(6,763)	
<b>Net current assets</b>			192,603		188,337
<b>Net assets</b>	10		202,715		201,290
<b>Funds of the charity</b>					
Restricted income funds			10,100		32,797
Unrestricted income funds					
General funds		150,615		126,493	
Designated funds		42,000		42,000	
Total unrestricted income funds			192,615		168,493
	10		202,715		201,290


For the financial year ending 31 March 2021, the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

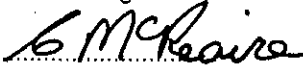
Directors' responsibilities:

- The members have not required the company to obtain an audit of the accounts for the year in question in accordance with section 476; and
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of the accounts.

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

The financial statements were approved by the Board on 11/3/22 and signed on their behalf by:

  
 .....  
 Dave Gibson (Chair)

  
 .....  
 Colin McReavie (Treasurer)

**Bridport and District Citizens Advice Bureau**  
**Notes to the Financial Statements for the Year Ended 31 March 2022**

**1 Summary of significant accounting policies**

**a) General Information and basis of preparation**

Bridport and District Citizens Advice Bureau is a private charitable company limited by guarantee and incorporated in England and Wales. In the event of the charity being wound up, the liability in respect of the guarantee is limited to £1 per member of the charity. The address of the registered office is given in the charity information on page 1 of these financial statements. The nature of the charity's operations and principal activities are to promote any charitable purpose for the benefit of the community in Bridport, Beaminster, Lyme Regis and surrounding villages by the advancement of education, the protection and preservation of health and the relief of poverty, sickness and distress.

The charity constitutes a public benefit entity as defined by FRS 102. The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland issued in October 2019, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102), the Charities Act 2011, the Companies Act 2006 and UK Generally Accepted Accounting Practice.

The financial statements are prepared on a going concern basis under the historical cost convention, modified to include certain items at fair value. The financial statements are presented in sterling which is the functional currency of the charity and rounded to the nearest £.

The significant accounting policies applied in the preparation of these accounts are set out below. These policies have been consistently applied to all years presented unless otherwise stated.

**b) Income**

All income is recognised when the charity is entitled to the income, there is sufficient certainty of receipt and so it is probable that the income will be received, and the amount can be measured reliably.

All monetary donations and gifts are included in full in the statement of financial activities when receivable provided that there are no restrictions imposed by the donor as to the timing of the related expenditure, in which case recognition is deferred until the conditions have been met.

In addition to the above, the charity also receives help and support in the form of voluntary assistance in advising the public. This help and support is not included in the financial statements.

**c) Expenditure**

Expenditure is recognised on an accruals basis as soon as there is a legal or constructive obligation committing the charity to the expenditure, it is probable that settlement will be required and the amount of the obligation can be measured reliably. Expenditure includes any VAT which cannot be fully recovered.

All expenditure which is directly related to the provision of advice services is included within charitable activities. Other costs incurred have been allocated between charitable activities, and fundraising and publicity. Where such costs relate to more than one functional cost category they have been split on an estimate of time basis.

**Bridport and District Citizens Advice Bureau**  
**Notes to the Financial Statements for the Year Ended 31 March 2022**

Continued...

Rentals payable under operating leases are charged in the statement of financial activities on a straight line basis over the lease term.

**d) Overhead Apportionment**

Direct salaries and other direct costs are charged to the relevant projects. Support cost overheads are where possible apportioned to projects in a consistent way so as to absorb the total of management, administration, office, premises, governance and other costs across restricted and unrestricted projects.

**e) Tangible Fixed Assets**

Tangible fixed assets are stated at cost (or deemed cost) or valuation less accumulated depreciation and accumulated impairment losses. Cost includes costs directly attributable to making the asset capable of operating as intended. A fixed asset register is maintained which records enhancement to the building fixtures and fittings as well as office & IT equipment purchases.

**f) Depreciation and amortisation**

Depreciation is provided on all tangible fixed assets, at rates calculated to write off the cost, less estimated residual value, of each asset over an expected useful life as follows:

<b>Asset class</b>	<b>Depreciation method and rate</b>
Fixtures, fittings and equipment	5 year straight line

**g) Debtors and creditors**

Debtors and creditors with no stated interest rate and receivable or payable within one year are recorded at transaction price. Any losses arising from impairment are recognised in expenditure.

**h) Funds**

Income received for purposes specified by the donor is included in a separate restricted fund against which appropriate expenditure is allocated.

Designated funds are allocated out of unrestricted funds by the Trustees for specific purposes. The use of such funds is at the Trustees' discretion.

**i) Pensions**

The charity operated a defined contribution group personal pension plan for those employees who wished to participate. This plan is now closed to new employees. Payments are charged to the statement of financial activities in the period in which they are incurred. Pensions are also contributed in respect of employees eligible under government auto-enrolment rules.

**j) Tax**

The charity is an exempt charity within the meaning of schedule 3 of the Charities Act 2011 and is considered to pass the tests set out in Paragraph 1 Schedule 6 Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes.

**Bridport and District Citizens Advice Bureau**  
**Notes to the Financial Statements for the Year Ended 31 March 2022**

Continued...

**k) Going concern**

The financial statements have been prepared on a going concern basis as the trustees believe that no material uncertainties exist. The trustees have considered the level of funds held and the expected level of income and expenditure for 12 months from authorising these financial statements. The budgeted income and expenditure is sufficient with the level of reserves for the charity to be able to continue as a going concern.

**2 Donations and grants**

	Unrestricted funds £	Restricted funds £	Total funds 2022 £	Total funds 2021 £
Government and public authority grants	58,306	126,222	184,528	181,921
Charitable Trusts	6,917	52,705	59,622	103,523
Donations	1,819	-	1,819	1,654
	<u>67,042</u>	<u>178,927</u>	<u>245,969</u>	<u>287,098</u>

Income from donations and grants was £245,969 (2020/21 - £287,098) of which £67,042 (2020/21 - £95,152) was attributable to unrestricted and £178,927 (2020/21 - £191,946) was attributable to restricted funds.

**3 Investments: UK bank interest receivable**

Income from UK bank interest was wholly attributable to unrestricted funds in both years.

**4 Total expenditure**

	Fundraising and publicity £	Cost of Charitable activities £	Total 2022 £	Total 2021 £
Staff costs	-	201,717	201,717	165,255
Recruitment & training	-	9,166	9,166	11,200
Travel	-	62	62	(3)
Other staff & volunteer costs	-	340	340	312
Premises	-	14,024	14,024	13,404
Utilities	-	3,507	3,507	3,817
Insurance	-	2,469	2,469	1,343
Telephone & communications	-	2,502	2,502	6,859
Printing, postage & stationery	-	1,379	1,379	2,415
Books & information	-	2,624	2,624	3,749
Equipment costs	-	15	15	366
Computer software	-	351	351	2,186
Computer maintenance	-	-	-	-
Fundraising and publicity	160	-	160	720
Legal and professional fees	-	1,834	1,834	1,740
Depreciation	-	4,414	4,414	4,799
Sundries	-	330	330	438
	<u>160</u>	<u>244,734</u>	<u>244,894</u>	<u>218,600</u>

**Bridport and District Citizens Advice Bureau**  
**Notes to the Financial Statements for the Year Ended 31 March 2022**

Continued...

Total expenditure was £244,894 (2020/21 - £218,600) of which £42,041 (2020/21- £39,129) was attributable to unrestricted and £202,853 (2020/21 - £179,471) was attributable to restricted funds.

**5 Net Income for the year**

	<b>2022</b>	<b>2021</b>
	£	£
This is stated after charging:		
Depreciation	4,414	4,799
Accountants' fees - independent examination	1,400	1,350
Accountants' fees - other services	270	390
	202,853	179,471

**6 Information regarding employees and trustees**

	<b>2022</b>	<b>2021</b>
	£	£
Wages and salaries	186,406	155,149
Social security costs	9,627	6,180
Pension costs	5,684	3,926
	201,717	165,255

The average number of employees, analysed by function was:

	<b>2022</b>	<b>2021</b>
	no	no
Charitable activities	11	10
Management and administration	1	1
	12	11

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

Trustees receive no remuneration for their duties. No trustee indemnity insurance was purchased. There were no trustees for whom benefits were accruing under pension schemes.

Pension schemes for employees are operated on a defined contributions basis. There is a Standard Life scheme to which the Bureau contributes 5% of pensionable earnings. This scheme is closed to new members. There are also contributions made in respect of the auto-enrolment scheme which are paid into Nest, the scheme set up by the Government for this purpose. The assets of the schemes are held separately from those of the Bureau in independently administered funds. The pension cost shown in the accounts represents contributions payable by the Bureau and amounted to £5,684 (2020/21 £3,926). There were no contributions payable or outstanding at the year end.

**Bridport and District Citizens Advice Bureau**  
**Notes to the Financial Statements for the Year Ended 31 March 2022**

Continued...

**7 Fixed assets**

	<b>Fixtures, fittings &amp; equipment £</b>
<b>Cost</b>	
At 1 April 2021	57,386
Additions	1,573
Disposals	-
	58,959
<b>Depreciation</b>	
At 1 April 2021	44,433
Disposals	-
Charge for the year	4,414
	48,847
<b>Net book value</b>	
At 31 March 2022	10,112
At 31 March 2021	12,953

**8 Debtors**

	<b>2022 £</b>	<b>2021 £</b>
Other debtors	-	-
Prepayments and accrued income	7,698	2,064
	7,698	2,064

**9 Creditors - amounts falling due within one year**

	<b>2022 £</b>	<b>2021 £</b>
Trade creditors	135	2,129
Accruals	5,955	4,634
	6,090	6,763

**Bridport and District Citizens Advice Bureau**  
**Notes to the Financial Statements for the Year Ended 31 March 2022**

Continued...

**10 Analysis of net assets between funds**

	General funds £	Designated funds £	Restricted funds £	Total funds £
Fixed assets	10,112	-	-	10,112
Current assets	146,593	42,000	10,100	198,693
Current liabilities	(6,090)	-	-	(6,090)
<b>Net assets</b>	<b>150,615</b>	<b>42,000</b>	<b>10,100</b>	<b>202,715</b>

**11 Funds**

	At 1 April 2021 £	Income £	Expenditure £	Fund transfers £	At 31 March 2022 £
<b>Restricted funds</b>					
Wessex Water – TAP	-	6,600	6,600	-	-
Westwey – Income Maximization	-	4,102	4,102	-	-
Trussell Trust		36,105	36,355	250	-
Access to Justice – Benefits Supervisor	3,803	-	3,803	-	-
CITA – UC Help to Claim	-	25,510	25,725	215	-
Mencap	774	-	774	-	-
Spoc	-	5,197	5,538	341	-
Alice Ellen Cooper Foundation	-	10,000	833	-	9,167
Dorset Community Foundation - Training	2,412	-	2,412	-	-
BEIS Technology Fund	-	-	-	-	-
Peoples Postcode Lottery	18,957	-	18,957	-	-
CITA – MaPs Debt Trainee	256	43,162	42,485	-	933
Dorset Council via CAiD County Data Officer	452	8,817	9,269	-	-
Dorset Council via CAiD Food Security Officer	6,143		6,566	423	-
Dorset Council Service Contract		38,934	38,934	-	-
Bridport Town Council Equipment		-	-	-	-
Car Boot Fund – Training	-	500	500	-	-
	<b>32,797</b>	<b>178,927</b>	<b>202,853</b>	<b>1,229</b>	<b>10,100</b>



**Bridport and District Citizens Advice Bureau**  
**Notes to the Financial Statements for the Year Ended 31 March 2022**

Continued...

<b>Unrestricted funds</b>					
<b>Designated funds:</b>					
Property/ equipment fund	10,000	-	-	-	10,000
Local Government reorg.	12,000	-	-	-	12,000
Statutory Liabilities	20,000	-	-	-	20,000
<b>General funds</b>	126,493	67,392	42,041	(1,229)	150,615
	<u>168,493</u>	<u>67,392</u>	<u>42,041</u>	<u>(1,229)</u>	<u>192,615</u>
<b>Total funds</b>	<u>201,290</u>	<u>246,319</u>	<u>244,894</u>	<u>-</u>	<u>202,715</u>

Purposes of funds:

**RESTRICTED FUNDS**

**Wessex Water - TAP** Wessex Water awarded us a grant to support some of their customers in financial difficulties onto more advantageous tariffs/schemes.

**Westwey – Income Maximization** Following the introduction of Universal Credit in the local area, Westwey have funded 1.1 full-time equivalent caseworkers across West Dorset & Weymouth. The Bridport position is 5 hours per week.

**Trussell Trust** A national project between Citizens Advice and the Trussell Trust to assist claimants access Trussell Trust food bank e vouchers and income maximisation advice to alleviate hardship. A small number of Local Citizens Advice staff the helpline with Bridport's allocation currently at 1.4 FTE, though this has varied at times during the year due to staff taking sabbaticals.

**CITA – DWP Help to Claim** – As from 1 April 2019 Government funding has enabled us to provide assistance to Universal Credit claimants in making their applications. This project ended 31 March 2022.

**Mencap** – we provide a dedicated face-to-face and phone-line advice service for clients of West Dorset Mencap.

**Alice Ellen Cooper Dean Charitable Foundation** - this funding was to support the costs of employing a benefits specialist and will largely be carried forward into the next financial year.

**Albert Hunt Trust** - this funding was for the purpose of staff training costs.

**Bridport Town Council - Computer Equipment:** we received a grant from the Town Council for the provision of IT equipment and peripherals to facilitate service delivery.

**Bridport Town Council Car Boot Fund** – Training costs.

**Peoples Postcode Lottery** - We received a grant from this funder towards the cost of a 0.5 FTE caseworker for 12 months. The caseworker will work closely with food bank clients to offer income maximisation and benefits advice. Funding was received in the previous financial year but delivery was in 2021-22.

**CITA MaPS - Debt Trainee.** We received 12 months funding for a full time trainee debt adviser.

**Dorset Council** – This funding is to provide general advice but under the terms of the Service Level Agreement has to be shown as restricted.

**Dorset Council via CAID – County Data Officer** - This funding is to provide general advice but under the terms of the Service Level Agreement has to be shown as restricted. The project ended 19 December 2021.

**Bridport and District Citizens Advice Bureau**  
**Notes to the Financial Statements for the Year Ended 31 March 2022**

Continued...

**Dorset Council - Food Security Project:** we received funding to employ a full time project worker to work with Dorset Food Banks and Social Supermarkets to improve food security for residents by setting up a referral system for Food Banks to refer users to Dorset Citizens Advice to encourage timely advice interventions. A further grant was made to promote Citizens Advice services with Foodbanks Dorset residents through the production and distribution of service leaflets.

**DESIGNATED FUNDS**

Property/equipment Fund – This reserve is to cover future expenditure on our South Street office.

Local Government reorganisation - to cover the risk of future reductions in council funding.

Statutory Liabilities – to cover employee termination payments if they became necessary.

**12 Leasing commitments**

At 31 March 2022 the Bureau had no commitments under non-cancellable operating leases. We will be negotiating a lease for future years with our landlord Wessex Water.

**13 Related party transactions and control**

There were no related party transactions requiring disclosure in either year.