

Company Registration No. 04188591 (England and Wales)

Charity Registration No. 1089018

CITIZENS ADVICE CENTRAL DORSET LIMITED
(A company limited by guarantee)

TRUSTEES' REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31st MARCH 2023

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CITIZENS ADVICE CENTRAL DORSET LIMITED

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FOR THE YEAR ENDED 31st MARCH 2023**

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CITIZENS ADVICE CENTRAL DORSET LIMITED

**CHARITY INFORMATION
FOR THE YEAR ENDED 31st MARCH 2023**

TRUSTEES:	Mr A H Goldsack (Chair) Mr R J Baker Mr S P Beare Ms A Binsley Mr D A Collins Dr D.H. Cove (resigned 30.6.2023) Mr S C Dawson Mr J-P Dervley Mr P D Green Ms T McGregor Mr S F Saywell (appointed 3.8.2022) Ms C E Stephens
COMPANY SECRETARY:	Mr R J Baker
CHIEF OFFICER:	Mr Daniel Cadisch
REGISTERED OFFICE:	1 Acland Road Dorchester Dorset DT1 1JW
CHARITY NUMBER:	1089018
COMPANY NUMBER:	04188591 (England and Wales)
AUDITOR:	Scott Vevers Ltd Chartered Accountants & Registered Auditors 65 East Street, Bridport, Dorset DT6 3LB
BANKERS:	Barclays Bank Plc 10 South Street Dorchester Dorset DT1 1BT CAF Bank Ltd 25 Kings Hill Avenue, Kings Hill West Malling Kent ME19 4JQ

CITIZENS ADVICE CENTRAL DORSET LIMITED
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, present their report together with the financial statements of the charity for the year ended 31st March 2023. They are also prepared in order to meet the requirements for a directors' report and accounts for Companies Act purposes.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the Charities Act 2011, the Companies Act 2006, the Memorandum and Articles of Association, and Accounting and Reporting by Charities: Statement of Recommended Practice applicable in the UK and Republic of Ireland (FRS102).

Objectives and Activities

Objects and aims

The object of the charity is to assist local people in resolving their legal, financial and other problems by providing information and advice and by influencing policy makers.

The aim of Citizens Advice Central Dorset is to provide the advice people need for the problems that they face and flowing from this, to campaign for improvements to policies and practices that affect their lives.

Our core principles are to:

- value and respect diversity
- promote equality
- challenge discrimination
- work together and value the contribution of colleagues

We give free, confidential, independent and impartial advice to anyone, regardless of age, race, gender, ethnic origin, sexual orientation, disability or religious belief.

These principles guide our provision of services: a service that has to be responsive to changing community needs, influential with those responsible for meeting these needs and focused on developing the awareness of rights and responsibilities.

The trustees have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing the Citizens Advice aims and objects and in deciding the activities undertaken by Citizens Advice during the year. In particular, the trustees consider how planned activities will contribute to the aims and objectives they have set.

Business Planning

The Business Development Plan 2022-25, adopted in May 2022, updated our strategy for achieving the aims and objectives of the organisation over the next three years. The Plan describes the strategic priorities and, using a number of appendices to describe and evaluate different aspects of the organisation, set out an Operational Action Plan for the three years.

The strategic priorities for 2022-23 were:

- Resilient and valued workforce – post-Covid to create and deliver a workforce plan that will provide the capacity to deliver our advice service, with an increased emphasis on training and to manage staff and volunteer workloads to prevent burn-out.
- Accessible Advice – the provision of quality advice for everyone when they need it, by whatever channel they wish, to support their need within the resources and capability available.
- Influence – use evidence to develop and contribute to research and campaigns activity that leads to improvements in national and local policy and practice.
- Financial sustainability – ensure our future viability and future-proof our work in part by identifying new sources of funding.

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- Work in partnership – recognising that to deliver the needs of our clients, we need to work with the most diverse range of partners across the Dorset Council area and beyond.

Our focus during the year has been on maintaining a high quality advice service to clients at a time when household budgets have been coming under extreme pressure. The challenges encountered during the Covid period have been superseded by the cost of living pressures faced by our clients. Face-to-face services, which were necessarily reduced for a period of time, remain a key element of our service.

While our overall objective of focussing on the needs of vulnerable clients does not change from year to year, the issues with which we are presented are continuing to become increasingly complex and numerous. During 2022 much of our workload arose from problems for our clients surrounding Personal Independence Payments (PIP), Universal Credit (UC) and other benefit issues. During the pandemic, there was an inevitable reduction in the number of clients who contacted us : however, the numbers are continuing to return to pre-pandemic levels with a 19% increase in the number of clients seen over 2021-22.

Monitoring of progress

The Operational Action Plan is used by the senior management team to record progress against implementation of the Business Plan. The plan is reviewed quarterly at a senior management team meeting and a Red/Amber/Green flag given to each individual action.

The Risk Assessment is also reviewed on a quarterly basis and any new actions arising as a result are added to the Operational Action Plan. During the financial year the whole risk assessment process for the organisation was reviewed and improved. This improvement included clearer ownership of risk and the identification of emerging risks throughout the year

A progress report is then presented quarterly to the Trustee Board, highlighting actions rated as Red, and any significant changes to the Risk Assessment.

Significant activities

During the year the service gradually returned towards the new normal. Our core advice service was again made available face-to-face in our main offices (Dorchester, Sherborne, Gillingham, Weymouth & Portland) and our 20 outreaches but with strict Covid protocols. The proportion of advice provided via phone (through the Dorset Adviceline, jointly provided by staff from the three Dorset Council local Citizens Advice offices on a rota basis) and email remained at a higher level while video consultations have also been made available. During the year, constant reviews were carried out and Covid restrictions were carefully lifted as the position improved. All main offices and outreaches were the subject of health and safety risk assessments to ensure the well-being of our staff, volunteers and our clients.

In addition, during the year, we had a number of projects that provided advice and support to specific client groups or subject areas:

- Macmillan Welfare benefits service – advice to people affected by cancer
- GP Practice Project – advice delivered to patients in 13 GP practices (including Blandford PCN which was funded separately)
- Access to Justice – advice delivered to clients having trouble obtaining legal remedies
- Mental Health inpatients service – advice to inpatients of Forston Clinic in Dorchester
- Refugee Resettlement Project – advice to refugees from Ukraine, Syria and Afghanistan
- Income maximisation – benefits advice, applications for discretionary payments and grants
- Debt/Wessex Water – specialist advice on managing debt
- Energy Advice – advice on energy-related issues
- Carbon Monoxide Advice – advice on carbon monoxide safety issues
- Employment Unit – providing specialist advice with employment disputes
- Kushti Bok – advice for members of the Gypsy, Roma and Traveller communities
- Money Advice and Pensions Service – helping clients in to manage their finances
- Big4Littlemoor – outreach advice service in Littlemoor

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- Rough Sleepers Initiative – benefits and debt advice for rough sleepers and those threatened with homelessness
- Christians Against Poverty, Gillingham – outreach advice service at the Foodbank
- Portland foodbank and Westham foodbank – outreach advice service
- SEND – advice service to parents/carers of children with special educational needs and disabilities
- Learning Disabilities – advice service to people with learning disabilities in Blandford
- Portland outreach – advice service on Portland
- Sturminster Newton Vale Pantry – advice service to customers of the Vale Pantry

Contribution of Volunteers

The organisation continues to experience high demand from local people which could not be met without the help of the 124 volunteers (including 12 trustees), who are involved in all aspects of the day to day running of Citizens Advice. While the main area of volunteer activity is the provision of advice, other people volunteer in administrative and secretarial roles. Volunteers contributed approximately 34,944 hours of work to the bureau during the year, valued at £681,000. The growing cost of living crisis is putting increased pressure on our under-privileged client base which translates into higher levels of stress for our volunteers. They have proved highly adaptable and risen to the challenge magnificently ; without them the charity would be unable to operate and every effort is made to support and encourage them. Whilst largely reliant on unpaid volunteers to provide advice, these volunteers need to be supported by a nucleus of paid professional staff. The ability to raise funds to provide this core service is increasingly critical with both public and private sources of funding under growing pressure.

Achievements and Performance

Figures for 2022-23

Our staff dealt with 8,879 clients during the year who presented with a total of 28,461 issues. We succeeded in gaining £5.3 million (2022: £4.1 million) in income for our clients during this time and getting debts of £434,000 written off.

The main areas of advice by category were shows the following:

Benefits (including Universal Credit and PIP) 41% (2022: 44%)

Charitable support & food bank 13%

Debt 10% (2022: 12%)

Housing 9% (2022: 10%)

Utilities & communication 7%

Employment 3% (2022: 6%)

Relationships 3% (2022: 5%)

All other 14% (2022 : 23%)

The ways in which clients contact us continues to evolve. The proportion of clients who we saw face-to-face in one of our 4 main offices or 20 outreaches recovered to 24% during the year (2022 : 13%, 2021 : 6%) while the rest were handled via telephone, email or letter.

Dorset Council is our key partner, having commissioned the provision of advice services in the county and awarding us the contract, working with the two other Dorset County Citizens Advice offices. We were successful in securing the contract which commenced on 1 October 2021 ; the contract is at a fixed price for a period of 3 years, with the possibility of a 2 year extension. While this provides greater certainty than the previous grant funding - which was renewable from year to year – the escalating rate of inflation means that the value of the grant is decreasing rapidly in real terms.

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Financial Review

The Statement of Financial Activities shows a nominal surplus for the year of £83 (2022 : deficit £56,295.) In the circumstances, to have broken even is very satisfactory and ahead of our budget expectation. It also means that over the past 3 financial years we have also managed to break even. Key factors were as follows:

- efforts to secure additional funding were successful with a number of relatively small contracts secured through close co-operation with Dorset Council, Town Councils and local food banks
- our other main projects and donations continued at broadly similar levels, while income from the key Access to Justice project rose by £38,649
- staffing costs increased by 10% to £812k, both to service new contracts and from inflationary pay rises. Since total income rose by 13%, the limited increase in the highest cost category explains the improved performance

Total income for the year at £1,118,106 shows an increase of £130,392 on 2021-22 although core funding from Dorset Council remained at the contracted level. Fears that the loss of one-off Covid related funding would be damaging proved unfounded.

We receive two types of income: unrestricted grants, donations and commissions which enable us to fund our core costs, as well as 'restricted' income from contracting bodies to deliver specific projects. Almost 47% of this year's income was restricted (£573,311) i.e. it is for limited 'restricted' purposes which cannot be spent on anything else. To the extent that such money is not spent in the year received, it has to be carried forward as a 'restricted' reserve. During the year we spent £22,360 less on restricted projects than we received, this year end restricted reserves rose from £57,040 to £63,072.

Dorset Council provide us with around 30% of our total income while the balance of our income comes from a variety of sources as outlined above. This proportion has dropped by around 10% compared to last year, reflecting our success in identify other sources of income. Town and some Parish Councils also provide grants to support local offices. Efforts to identify potential sources of charitable income and apply for grant funding continue to bear fruit: we were again successful during the year with several grant applications and received generous donations from the Corton Hill Trust and the Alice Ellen Cooper-Dean Foundation. By its nature, much of our funding is one-off or only renewed from year to year, hence there is limited visibility over the medium term and projects, such as supporting cancer patients through our contract with Macmillan, are subject to regular review. As mentioned above winning the Dorset Council contract for the provision of advice, which secures that income for at least 3 years from October 2021, provides a welcome degree of certainty.

Total expenditure for the year amounted to £1,118,023, an increase of £74,014 (7%). Salaries remain the major cost element, now accounting for 73% of the total overhead (2022: 71%.) Grants paid to other Citizens Advice offices for delivering joint projects (primarily Access to Justice) totalled £96,718, accounting for a further 9% of total expenditure.

Our reserves at the year end comprise:

	£
Restricted funds for projects	63,072
Designated funds	1,852
Free reserves	<u>333,592</u>
Total	£398,516

Reserves Policy

The Trustee Board is charged with establishing an appropriate level of unrestricted funds to hold in reserve. Our policy is to keep such funds in reserve so as to allow the organisation to operate for a period of between three and six months in the absence of any income. The trustees consider that reserves at this level will

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ensure that, in the event of a significant drop in funding, they will be able to continue the charity's current activities while consideration is given to ways in which additional funds may be raised or adjustments made to expenditure. It might also be necessary in these circumstances to meet redundancy commitments. At 31st March 2023 unrestricted reserves stood at £335,444 which is comfortably within our stated policy range. The designated ICT reserve represents the net book value of our fixed assets i.e. the amount of depreciation still to be charged on these assets.

Future Plans

Our Business Development Plan 2022-25 set out our strategy for the current three year period, as we continue to develop services according to its key principals of equality of access and tackling social justice during a period of great change. The major theme is collaboration with our partners, particularly through Citizens Advice in Dorset, the consortium of the two remaining local Citizens Advice offices, with whom we won and are fulfilling the Dorset Council contract.

The organisation has an increasing role in helping those with a very high level of need as the proportion of clients with underlying health issues increases. In order to cope with this demand, we will need to maintain and support our strong volunteer base, as well as attracting new funding opportunities for project work, and looking for ways to diversify our funding streams.

During the next three years, in response to identified unmet need for our services, we want to increase our outreach into Blandford, Weymouth and Portland; strengthening our offer to areas of high deprivation is a particular focus of the Dorset Council contract.

Post Year End Events

There have been two important changes since March. We applied for a continuation of the very successful Access to Justice project and budgeted on the basis that funding would be renewed. Unfortunately, we were unsuccessful with the result that we will lose some £128,000 of income that we were expecting in 2023-24. We have had to reduce staffing levels and this will have a significant bottom line impact; however, partner payments will be saved and efforts continue to replace this lost funding.

The recent arrival of the Portland barge has also created local concern, although at this stage it is unclear exactly how this will affect our services.

Structure, Governance and Management

Governing Document

The charity is a company limited by guarantee. It is governed by its Memorandum and Articles of Association originally dated 28th March 2001, with five subsequent amendments up to 12th March 2019.

Recruitment and appointment of new trustees

The Trustee Board has been merger activity of recent years resulted in a large and slightly cumbersome Trustee Board. Over the past two years a number of 'legacy' Trustees have retired and the current Board is working well with all Trustees involved in sub-committee work.

A skills audit of the Trustee Board is carried out annually and a peer review process is operating. Where specific gaps are identified in terms of knowledge and expertise, such as ICT or Marketing / Communications an independent recruitment exercise is conducted to find suitable candidates. During the year 3 new Trustees joined the Board and 3 resigned.

It was reassuring that the Citizens Advice audit confirmed that the Governance procedures introduced over recent years were highly satisfactory and among the best in the country in this respect.

Trustee induction

Where applicable, new trustees are invited to meet key members of staff and volunteers, either in person or virtually, and encouraged to attend a meeting of each sub-committee. They are also briefed on their legal

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obligations under charity and company law, the contents of the Memorandum and Articles of Association, recent financial performance and the future financial and objective plans of the charity.

Organisational Structure

The Board of Trustees hold at least four ordinary meetings in each year and may hold such other ordinary meetings as are required. The quorum for these meetings is the greater of one third of the members of the Board of Trustees, or three members. Board attendance during the year has been consistently high. The Board also conducts its business through the use of sub-committees for People, Business Planning and Risk, ICT and Finance and Premises. Many meetings continue to be held remotely although physical Board meetings have recently become the norm again.

The Trustee Board is independent from management. A register of members' interests is maintained at the registered office, and is available to the public.

Wider network

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

Related Parties

Some joint grant applications are made with other local Citizens Advice offices and funds which are collected by Citizens Advice Central Dorset are paid over on presentation of properly approved expenditure. Similar co-operation exists with Citizens Advice Bridport and District in the operation of the defined contribution pension scheme with Standard Life.

Citizens Advice Central Dorset are members of the local consortium, Citizens Advice in Dorset (CAiD), enabling joint working between the 3 local Citizens Advice offices in the Dorset Council area. CAiD holds several county-wide contracts on behalf of its members.

The directors consider the board of directors, who are also the trustees, and the senior management team comprise the key management personnel of the charity in charge of directing, controlling, running and operating the Trust on a day to day basis. All directors give of their time freely and no director received remuneration in the year.

The pay of the senior staff is reviewed annually and is increased in light of what the charity can afford and market rates. The directors take into consideration pay levels in other charities of a similar size.

Major Risks

Considerable focus has been placed on risk management over the past year with each of the board sub-committees being given required to manage those risks arising in their area of responsibility. The main risks and uncertainties facing the charity are:

- That inaccurate advice is given to clients. Our policies and procedures set out the standards of advice and documentation required. These are implemented through an ongoing process of supervision of advisors and advice given. This is followed by a series of quality control measures checking the accuracy and completeness of advice given.
- That major sources of funding are reduced or lost. This is managed through continual engagement with providers of funding and applications for new sources of funds where existing contracts end. Detailed budgeting for each contract means that management can respond to changes promptly.

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- That business critical ICT systems are unavailable due to theft, virus, cyber-attack, unauthorised access or loss of electrical supply. This is addressed by regular testing, the introduction of multi-factor authorisation and enhanced IT security measures.

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error. There is a nominated Trustee with overall responsibility for risk management, supported by each of the sub-committees who are responsible for evaluating and mitigating against the risks in their particular areas of responsibility.

The risk management strategy comprises:

- an annual review of the risks the charity may face including a review of the Risk Matrix
- review of the Risk Register at quarterly Trustee Board meetings
- the establishment of systems and procedures to mitigate those risks identified in the plan; and
- the implementation of procedures designed to minimise any potential impact on the charity should those risks materialise.

One good example of risk mitigation was the creation of a Business Continuity Plan, which proved its worth during at the start of the Covid pandemic.

Citizens Advice Central Dorset trustee board oversee the information security of all personal information of our clients, staff, funders and strategic partners that is processed. Local Citizens Advice offices hold joint responsibility for client data that is held in our case management system, with the national Citizens Advice Service. An information assurance management team exists to ensure the confidentiality, integrity and availability of all personal and sensitive data is maintained to a level which is compliant with the requirements the General Data Protection Regulation and Data Protection Act 2018.

Reference and administrative details

For day-to-day management of the charity, trustees delegate to the senior management team, comprising:

- Daniel Cadisch – Chief Officer
- Diana Hensher – Advice Services Manager (Dorchester and Sherborne)
- Elaine Morley – Advice Services Manager (North Dorset)
- Sian Alvis – Advice Services Manager (Weymouth & Portland)
- Stacey Rook – Finance Manager
- Bryony Brown – Business & Partnership Manager (job share)
- Caroline Buxton – Business & Partnership Manager (job share)

Statement of Trustees' Responsibilities

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 charity and of the financial activities of the charity 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 Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the company will continue in business.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for ensuring that the company maintains

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an adequate system of internal control designed to provide reasonable assurance that assets are safeguarded against loss or unauthorised use and to prevent and detect fraud and other irregularities.

Statement as to Disclosure of Information to Auditors

So far as the trustees are aware, there is no relevant audit information of which the charitable company's auditors are unaware, and each trustee has taken all the steps that he or she ought to have taken as a director in order to make himself or herself aware of any relevant audit information and to establish that the charitable company's auditors are aware of that information.

Auditors

The auditors, Scott Vevvers Ltd, have signified their willingness to remain in office and a resolution for their re-appointment will be proposed at the forthcoming annual general meeting.

This report has been prepared in accordance with the small companies' regime under the Companies Act 2006.

Approved by the Board on 1/11/23 and signed on its behalf by:



Adrian Goldsack (Chairman)

**CITIZENS ADVICE CENTRAL DORSET LIMITED
INDEPENDENT AUDITORS REPORT TO THE TRUSTEES
FOR THE YEAR ENDED 31ST MARCH 2023**

Opinion

We have audited the financial statements of Citizens Advice Central Dorset Limited for the year ended 31st March 2023 set out on pages 13 to 24. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice), including Financial Reporting Standard 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland* (United Kingdom Generally Accepted Accounting Practice).

This report is made solely to the charity's trustees, as a body, in accordance with Part four of the Charities (Accounts and Reports) Regulations 2008. Our audit work has been undertaken so that we might state to the charity's trustees those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and the charitable company's trustees as a body, for our audit work, for this report, or for the opinions we have formed.

In our opinion the financial statements

- give a true and fair view of the state of the charitable company's affairs as at 31st March 2023 and of the incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the Charities Act 2011.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the group and parent charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

We have nothing to report in respect of the following matters in relation to which the ISAs (UK) require us to report to you where:

- the trustees' use of the going concern basis of accounting in the preparation of the financial statements is not appropriate; or
- the trustees have not disclosed in the financial statements any identified material uncertainties that may cast significant doubt about the group's or parent charitable company's ability to continue to adopt the going concern basis of accounting for a period of at least twelve months from the date when the financial statements are authorised for issue.

Other information

The trustees are responsible for the other information. The other information comprises the information included in the trustees' annual report, other than the financial statements and our auditor's report thereon. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Matters on which we are required to report by exception

In the light of our knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the directors' report.

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We have nothing to report in respect of the following matters to which the Charities Act 2011 requires us to report to you if, in our opinion:

- the information given in the financial statements is inconsistent in any material respect with the Trustees' Annual Report; or
- the charitable company has not kept adequate accounting records; or
- the charitable company financial statements are not in agreement with the accounting records and returns; or
- we have not received all the information and explanations we require for our audit.

Responsibilities of trustees

As explained more fully in the Trustees' Responsibilities Statement set out on pages 8 and 9, the trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to a going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

We have been appointed as auditor under section 151 of the Charities Act 2011 and report in accordance with regulations made under section 154 of that Act.

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

Our approach to identifying and assessing the risks of material misstatement in respect of irregularities, including fraud and non-compliance with laws and regulations, was as follows:

- the engagement partner ensured that the engagement team collectively had the appropriate competence, capabilities and skills to identify or recognise non-compliance with applicable laws and regulations;
- we identified the laws and regulations applicable to the charity through discussions with trustees and other management, and from our commercial knowledge and experience of the charity sector;
- we assessed the extent of compliance with the laws and regulations identified above through making enquiries of management; and
- identified laws and regulations were communicated within the audit team regularly and the team remained alert to instances of non-compliance throughout the audit.

We assessed the susceptibility of the charity's financial statements to material misstatement, including obtaining an understanding of how fraud might occur, by:

- making enquiries of management as to where they considered there was susceptibility to fraud, their knowledge of actual, suspected and alleged fraud; and
- considering the internal controls in place to mitigate risks of fraud and non-compliance with laws and regulations.

To address the risk of fraud through management bias and override of controls, we:

- performed analytical procedures to identify any unusual or unexpected relationships;
- tested journal entries to identify unusual transactions;

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- assessed whether judgements and assumptions made in determining the accounting estimates were indicative of potential bias; and
- investigated the rationale behind significant or unusual transactions.

In response to the risk of irregularities and non-compliance with laws and regulations, we designed procedures which included, but were not limited to:

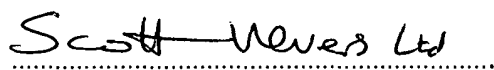
- agreeing financial statement disclosures to underlying supporting documentation
- reading the minutes of meetings of those charged with governance;
- enquiring of management as to actual and potential litigation and claims.

Because of the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements or non-compliance with regulation. This risk increases the more that compliance with a law or regulation is removed from the events and transactions reflected in the financial statements, as we will be less likely to become aware of instances of non-compliance. The risk is also greater regarding irregularities occurring due to fraud rather than error, as fraud involves intentional concealment, forgery, collusion, omission or misrepresentation.

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

Use of our report

This report is made solely to the charitable company's trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. Our audit work has been undertaken so that we might state to the charitable company's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and the charitable company's trustees as a body, for our audit work, for this report, or for the opinions we have formed.



Scott Vevers Ltd
Chartered Accountants & Statutory Auditors
65 East Street
Bridport
Dorset
DT6 3LB

Date: 24/11/23

Scott Vevers Ltd is eligible to act as an auditor in terms of section 1212 of the Companies Act 2006.

CITIZENS ADVICE CENTRAL DORSET LIMITED
STATEMENT OF FINANCIAL ACTIVITIES (INCORPORATING AN INCOME AND EXPENDITURE ACCOUNT)
FOR THE YEAR ENDED 31ST MARCH 2023

	Notes	Unrestricted funds £	Designated funds	Restricted funds £	Total 2023 £	Total 2022 £
Income and endowments from:						
Donations and legacies	3	27,188	-	-	27,188	32,943
Charitable activities	4	513,759	-	573,311	1,087,070	954,699
Investment income (Bank interest)		3,848	-	-	3,848	72
Total income		<u>544,795</u>	<u>-</u>	<u>573,311</u>	<u>1,118,106</u>	<u>987,714</u>
Expenditure on:						
Raising funds	5	60	-	-	60	1,000
Charitable activities	6	567,012	-	550,951	1,117,963	1,043,009
Total expenditure		<u>567,072</u>	<u>-</u>	<u>550,951</u>	<u>1,118,023</u>	<u>1,044,009</u>
Net income (expenditure)		(22,277)	-	22,360	83	(56,295)
Gross transfers between funds		32,915	(16,587)	(16,328)	-	-
Net movement in funds		<u>10,638</u>	<u>(16,587)</u>	<u>6,032</u>	<u>83</u>	<u>(56,295)</u>
Reconciliation of funds						
Total funds at 1st April 2022		322,954	18,439	57,040	398,433	454,728
Total funds at 31st March 2023		<u>333,592</u>	<u>1,852</u>	<u>63,072</u>	<u>398,516</u>	<u>398,433</u>

All amounts derive from continuing activities.

All gains and losses recognised in the period are included in the statement of financial activities.

The notes on pages 16 to 24 form part of these financial statements

CITIZENS ADVICE CENTRAL DORSET LIMITED
BALANCE SHEET
AS AT 31ST MARCH 2023

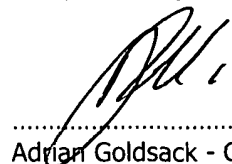
Company Registration No. 4188591

	Notes	2023	2022
		£	£
Fixed assets			
Tangible assets	8	1,852	19,425
Current assets			
Debtors	9	65,984	61,373
Cash at bank and in hand		497,260	440,837
		<u>563,244</u>	<u>502,210</u>
Creditors: amounts falling due within one year	10	<u>(166,580)</u>	<u>(123,202)</u>
Net current assets		396,664	379,008
Net assets		<u><u>398,516</u></u>	<u><u>398,433</u></u>
The funds of the charity:			
Restricted income funds	14	63,072	57,040
Designated income funds		1,852	18,439
Unrestricted income funds	14	333,592	322,954
Total charity funds		<u><u>398,516</u></u>	<u><u>398,433</u></u>

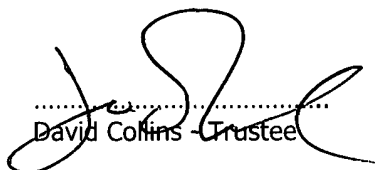
These financial statements have been prepared in accordance with the provisions applicable to small companies subject to the small companies regime and in accordance with FRS102 SORP. The directors acknowledge their responsibilities for complying with the requirements of the Companies Act with respect to accounting records and preparation of accounts.

Whilst the company was entitled to exemption from audit under s477 of the Companies Act 2006 relating to small companies and the members have not required the company to obtain an audit under section 476 of the Act, the company is subject to audit under the Charities Act 2011.

The Financial statements were approved by the board on 1/11/23



 Adrian Goldsack - Chairman



 David Collins - Trustee

The notes on pages 16 to 24 form part of these financial statements

CITIZENS ADVICE CENTRAL DORSET LIMITED
STATEMENT OF CASH FLOWS
AS AT 31st MARCH 2023

	Notes	2023	2022
		£	£
Cash flow from operating activities	18	52,575	8,397
Cash flow from investing activities			
Interest received		<u>3,848</u>	<u>72</u>
Net cash flow from investing activities		3,848	72
Net increase / (decrease) in cash and cash equivalents		<u>56,423</u>	<u>8,469</u>
Cash and cash equivalents at 1st April 2022		440,837	432,368
Cash and cash equivalents at 31st March 2023		<u><u>497,260</u></u>	<u><u>440,837</u></u>

The notes on pages 16 to 24 form part of these financial statements

CITIZENS ADVICE CENTRAL DORSET LIMITED
NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH 2023

1 General information

Citizens Advice Central Dorset Limited is a company, limited by guarantee, incorporated in England and Wales under the Companies Act 2006 and Charities Act 2011. The address of the registered office is provided in charity information on page 1. Details of the charity's operations are provided in the Report of the Trustees.

2 Accounting policies

The principal accounting policies adopted, judgements and key sources of estimation uncertainty in the preparation of the financial statements are as follows:

2.1 Basis of preparation

The charity constitutes a public benefit entity as defined by FRS 102. The financial statements are prepared on a going concern basis under the historical cost convention and in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) - (Charities SORP 2019 (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006. The accounts include the results of the charity's operations which are described in the Trustees' Report, all of which are continuing.

2.2 Accounting convention

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.

2.3 Fund accounting

Unrestricted income funds are general funds that are available for use at the trustees' discretion in furtherance of the objectives of the charity.

Restricted funds are those donated for use in a particular area or for specific purposes, the use of which is restricted to that area or purpose.

2.4 Income

Income from donations and grants, including capital grants is included in incoming resources when the amount can be quantified with reasonable accuracy except as follows:

When donors specify that donations and grants given to the charity must be used in future accounting periods, the income is deferred until those periods.

When donors impose conditions which have to be fulfilled before the charity becomes entitled to use such income, the income is deferred and not included in incoming resources until the pre-conditions for use have been met.

When donors specify that donations and grants, including capital grants, are for particular restricted purposes, which do not amount to pre-conditions regarding entitlement, this income is included in incoming resources of restricted funds when receivable.

Grant clawbacks are deducted from incoming resources if they occur in the same accounting period. Grant clawbacks made in subsequent accounting periods are shown as outgoing resources in preference to negative income.

2.5 Expenditure

Expenditure is included when incurred. Costs which are identified as relating to restricted activities are allocated directly to those activities. Costs which relate to the general running of the bureau are allocated against unrestricted funds, and within the statement of financial activities these expenses are shown as cost of advisory services, support costs and governance costs.

Grant payments are payments made to third parties in the furtherance of the charitable objectives. Where the charity gives a grant with conditions for its payment being a specific level of service or output to be provided, such grants are only recognised in the Statement of Financial Activities once the recipient of the grant has provided the specific service or output.

Governance costs are those relating to the charity's compliance with constitutional and statutory requirements. Irrecoverable VAT is allocated to the expenditure heading to which it relates.

CITIZENS ADVICE CENTRAL DORSET LIMITED
NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH 2023

2 Accounting policies (continued)

2.6 Tangible fixed assets and depreciation

Tangible fixed assets costing more than £750 are capitalised at cost. Depreciation is provided at rates calculated to write off the cost less estimated residual value of each asset over its expected useful life, as follows:

Fixtures, fitting and equipment	25% straight line and 20% reducing balance basis
Computer equipment	33% straight line

2.7 Operating leases

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

2.8 Pensions

The charity operates a defined contribution pension scheme. Contributions are charged in the statement of financial activities as they become payable in accordance with the rules of the scheme.

2.9 Financial instruments

Classification

Financial assets and financial liabilities are recognised when the charity becomes a party to the contractual provisions of the instrument.

Financial liabilities and equity instruments are classified according to the substance of the contractual arrangement entered into. An equity instrument is any contract that evidences a residual interest in the assets of the charity after deducting all of its liabilities.

Recognition and measurement

All financial assets and liabilities are initially measured at transaction price (including transaction costs), except for those financial assets classified as at fair value through profit or loss, which are initially measured at fair value (which is normally the transaction price excluding transaction costs), unless the arrangement constitutes a financing transactions. If an arrangement constitutes a financing transaction, the financial asset or financial liability is measured at the present value of the future payments discounted at a market rate of interest for similar debt instruments.

Financial assets and liabilities are only offset in the statement of financial position when, and only when there exists a legally enforceable right to set off the recognised amounts and the charity intends either to settle on a net basis, or to realise the asset and settle the liability simultaneously.

Financial assets are derecognised when and only when a) the contractual rights to the cash flows from the financial asset expire or are settled, b) the charity transfers to another party substantially all of the risks and rewards of ownership of the financial asset, or c) the charity, despite having retained some, but not all, significant risks and rewards of ownership, has transferred control of the asset to another party.

Financial liabilities are derecognised only when the obligation specified in the contract is discharged, cancelled or expires.

3 Donations and legacies

	Total (unrestricted)	
	2023	2022
	£	£
Gift Aid refunds	1,017	2,268
Alice Ellen Cooper-Dean Foundation	12,000	10,000
Valentine Trust	5,000	-
Other donations	9,171	20,675
	<u>27,188</u>	<u>32,943</u>

CITIZENS ADVICE CENTRAL DORSET LIMITED
NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH 2023

4 Income from charitable activities

	Unrestricted funds		Restricted funds		Total	
	2023	2022	2023	2022	2023	2022
	£	£	£	£	£	£
Operation of bureaux						
Citizens Advice in Dorset	348,526	349,959	126,247	73,160	474,773	423,119
Access to Justice LSLIP	-	-	139,748	101,099	139,748	101,099
Big4 Littlemoor project	12,768	12,528	-	-	12,768	12,528
Big Energy Savings Network	2,625	-	-	2,750	2,625	2,750
Blandford PCN Learning	-	-	5,000	-	5,000	-
Disability Project	-	-	-	-	-	-
Blandford Town Council	5,000	-	-	-	5,000	-
Bridport Citizens Advice -						
Recharge for training supervisor	5,809	-	-	-	5,809	-
Citizens Advice East Dorset & Purbeck- Employment Unit grant	16,974	-	-	-	16,974	-
Citizens Advice East Dorset & Purbeck - Re-charge Debt	7,630	-	-	-	7,630	-
Advisor Hours						
Dorchester Town Council	8,000	13,600	-	-	8,000	13,600
Dorset Community Foundation	30,000	30,000	-	-	30,000	30,000
Dorset South & West Circuit -	-	-	8,736	-	8,736	-
Portland Caseworkers	-	-	-	-	-	-
Energy Advice Project (EAP)	20,150	9,630	-	-	20,150	9,630
Gillingham Foodbank	11,860	-	-	-	11,860	-
Gillingham Town Council	5,000	10,000	-	-	5,000	10,000
Health Service	-	-	82,568	82,568	82,568	82,568
Macmillan	-	-	118,655	116,064	118,655	116,064
Money and Pensions service	-	-	54,443	57,260	54,443	57,260
Sherborne Town Council	16,000	8,000	-	-	16,000	8,000
The Blandford Group NHS -	-	-	7,333	-	7,333	-
Support to Thrive	-	-	-	-	-	-
The Elizabeth & Prince Zaiger Trust	8,000	8,000	-	-	8,000	8,000
Universal Support	-	47,733	-	-	-	47,733
Wessex Water	2,341	4,782	-	-	2,341	4,782
Vale Pantry	-	-	4,349	-	4,349	-
Other amounts under £5,000	13,076	28,811	26,232	(1,245)	39,308	27,566
	<u>513,759</u>	<u>523,043</u>	<u>573,311</u>	<u>431,656</u>	<u>1,087,070</u>	<u>954,699</u>

5 Costs of raising funds

	2023	2022
	£	£
Fundraising costs	<u>60</u>	<u>1,000</u>

CITIZENS ADVICE CENTRAL DORSET LIMITED
NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH 2023

6 Expenditure - Charitable activities

	Charitable activities		Support costs		Total	
	2023	2022	2023	2022	2023	2022
	£	£	£	£	£	£
Operation of bureaux:						
Activities undertaken directly	915,473	829,001	100,898	108,049	1,016,371	937,050
Grant funding of activities	101,592	105,959	-	-	101,592	105,959
	<u>1,017,065</u>	<u>934,960</u>	<u>100,898</u>	<u>108,049</u>	<u>1,117,963</u>	<u>1,043,009</u>
Natural classification:-	£	£	£	£	£	£
Grants paid to other CAB's	96,718	104,963	-	-	96,718	104,963
Salary costs	812,305	736,898	-	-	812,305	736,898
Other staff costs (including travel and training)	20,192	14,461	-	-	20,192	14,461
Office costs	-	-	77,385	80,673	77,385	80,673
Premises costs	82,976	77,642	-	-	82,976	77,642
Disbursements	4,874	996	-	-	4,874	996
Depreciation	-	-	17,573	24,048	17,573	24,048
<u>Governance costs</u>						
Examination/audit fee	-	-	5,940	2,928	5,940	2,928
Other sundry costs	-	-	-	400	-	400
	<u>1,017,065</u>	<u>934,960</u>	<u>100,898</u>	<u>108,049</u>	<u>1,117,963</u>	<u>1,043,009</u>

7 Employee costs

No trustees received remuneration during the year (2022 - £nil). The costs of the remaining staff were:

	2023	2022
	£	£
Wages and salaries	738,559	670,634
Social security costs	47,902	41,577
Pension costs	25,844	24,687
	<u>812,305</u>	<u>736,898</u>

No employee earned more than £60,000 during the period. The average full time equivalent number of staff employed by the charity during the year was as follows:

	2023	2022
	No	No
Average full time equivalent number of staff employed	<u>27.5</u>	<u>25.0</u>
The average number of staff employed (Headcount)	<u>46.0</u>	<u>44.0</u>

CITIZENS ADVICE CENTRAL DORSET LIMITED
NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH 2023

8 Tangible fixed assets

	Fixtures, fittings & equipment £	Total £
Cost		
At 1st April 2022	93,138	93,138
Additions	-	-
At 31st March 2023	<u>93,138</u>	<u>93,138</u>
Depreciation		
At 1st April 2022	73,713	73,713
Charge for the year	17,573	17,573
At 31st March 2023	<u>91,286</u>	<u>91,286</u>
Net book value		
At 31st March 2023	<u>1,852</u>	<u>1,852</u>
At 31st March 2022	<u>19,425</u>	<u>19,425</u>

9 Debtors

	2023 £	2022 £
Operational debtors	53,760	51,489
Prepayments and accrued income	<u>12,224</u>	<u>9,884</u>
	<u>65,984</u>	<u>61,373</u>

10 Creditors: amounts falling due within one year

	2023 £	2022 £
Other creditors	9,335	6,057
Deferred income	61,187	51,127
Social security and other taxes	15,633	12,161
Accruals	<u>80,425</u>	<u>53,857</u>
	<u>166,580</u>	<u>123,202</u>

11 Members' liability

The charity is a private company limited by guarantee and consequently does not have share capital. Each of the members is liable to contribute an amount not exceeding £1 towards the assets of the charity in the event of liquidation.

12 Defined contribution pension scheme

The charity operates a defined contribution pension scheme. The pension cost charge for the period represents contributions payable by the charity to the scheme and amounted to £25,844 (2022 - £24,687).

There were no outstanding or prepaid contributions at either the beginning or end of the financial year.

13 Related parties

The charity is controlled by the trustees who are all directors of the company.

There were no donations from trustees during the year (2022 - Two trustees donated £1,360).

CITIZENS ADVICE CENTRAL DORSET LIMITED
NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH 2023

14 Analysis of funds

	At 1 April 2022 £	Incoming resources £	Resources expended £	Transfers £	At 31 March 2023 £
Restricted funds					
Access to Justice LSLIP	2,769	139,748	132,394	(10,123)	-
Big Energy Savings Network (BESN)	15,821	-	-	(15,821)	-
Blandford PCN Learning Disability Project	-	5,000	4,030	-	970
CCG and GP Surgeries	20,353	82,568	86,058	-	16,863
Cost of Living	-	8,722	8,677	-	45
Income maximisation	-	16,935	15,914	-	1,021
Kushti bok	-	25,000	25,000	-	-
Macmillan	-	118,655	124,852	6,197	-
MaPs	-	54,443	46,612	-	7,831
Mediation	-	14,732	14,732	-	-
Portland caseworker projects	-	20,236	17,198	-	3,038
Rough Sleepers (Dorset Council)	-	32,039	27,054	-	4,985
Support to Thrive	-	7,333	6,722	-	611
Syrian refugee re-settlement	18,097	29,942	23,077	-	24,962
The Armed Force Community	-	-	3,150	3,150	-
Vale Pantry (Sturminster Newton Outreach)	-	4,349	4,618	269	-
Ukraine Refugee	-	13,609	10,863	-	2,746
	<u>57,040</u>	<u>573,311</u>	<u>550,951</u>	<u>(16,328)</u>	<u>63,072</u>
Unrestricted funds					
Designated funds					
IT investment fund	<u>18,439</u>	<u>-</u>	<u>-</u>	<u>(16,587)</u>	<u>1,852</u>
	18,439	-	-	(16,587)	1,852
General funds	<u>322,954</u>	<u>544,795</u>	<u>567,072</u>	<u>32,915</u>	<u>333,592</u>
	<u>341,393</u>	<u>544,795</u>	<u>567,072</u>	<u>16,328</u>	<u>335,444</u>
	<u>398,433</u>	<u>1,118,106</u>	<u>1,118,023</u>	<u>-</u>	<u>398,516</u>

CITIZENS ADVICE CENTRAL DORSET LIMITED
NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH 2023

14 Analysis of funds (continued)

2022	At 1 April 2021 £	Incoming resources £	Resources expended £	Transfers £	At 31 March 2022 £
Restricted funds					
<i>Access to Justice LSLIP</i>	20,293	101,099	118,623	-	2,769
<i>Awards for All</i>	-	-	3,105	3,105	-
<i>Big Energy Savings Network (BESN)</i>	13,071	2,750	-	-	15,821
<i>CCG and GP Surgeries</i>	22,500	82,568	84,715	-	20,353
<i>Gamble Aware</i>	170	-	13,153	12,983	-
<i>Income maximisation</i>	-	15,707	21,072	5,365	-
<i>Macmillan</i>	2,927	116,064	119,497	506	-
<i>MaPs</i>	5,314	57,260	68,147	5,573	-
<i>Mental Health Project</i>	-	-	3,811	3,811	-
<i>MS Society</i>	-	(1,245)	2,351	3,596	-
<i>Rough Sleepers (Dorset Council)</i>	-	21,808	22,510	702	-
<i>Syrian refugee re-settlement</i>	6,204	35,645	23,752	-	18,097
	<u>70,479</u>	<u>431,656</u>	<u>480,736</u>	<u>35,641</u>	<u>57,040</u>
Unrestricted funds					
Designated funds					
<i>IT investment fund</i>	39,053	-	-	(20,614)	18,439
	<u>39,053</u>	<u>-</u>	<u>-</u>	<u>(20,614)</u>	<u>18,439</u>
<i>General funds</i>	345,196	556,058	563,273	(15,027)	322,954
	<u>384,249</u>	<u>556,058</u>	<u>563,273</u>	<u>(35,641)</u>	<u>341,393</u>
	<u>454,728</u>	<u>987,714</u>	<u>1,044,009</u>	<u>-</u>	<u>398,433</u>

15 Purpose of Designated and Restricted Funds

Restricted

Access to Justice

Funding has been provided by the Ministry of Justice to provide legal support for litigants in person. This project is being delivered in conjunction with other regional partners.

Big Energy Savings Network (BESN)

Providing energy advice to vulnerable clients including switching, dealing with fuel debt, maximising benefits and energy efficiency.

Blandford PCN Learning Disability Project

Providing targeted income maximisation advice and support to those patients of the Blandford GP Surgeries who are identified as having a learning Disability

CCG and GP Surgeries

To provide funding for the provision of outreach work in six GP surgeries. This is a rolling contract.

Cost of Living

Funding from Dorset Council to provide a specialist caseworker for the Blandford area to support clients faced with issues from the cost of living crisis. Identifying welfare benefits and other means of financial support such as grants and charitable help.

Income maximisation

A grant to fund a caseworker to assist residents of North and West Dorset eligible for Universal Credit to make claims.

Kushti bok

This project provides advocacy, information and advice for those from the Gypsy Traveller and Roma community. It funds an Advocacy Worker who links closely with the Kushti Bok charity in Dorset. This partnership improves trust within the community to work with Citizens Advice.

CITIZENS ADVICE CENTRAL DORSET LIMITED
NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH 2023

15 Purpose of Designated and Restricted Funds (continued)

Macmillan

This Dorset-wide project is to provide four part-time advisers for MacMillan clients who need to be visited in their own home. The project also pays for administration help for each advisor, a part-time project co-ordinator, a part-time project manager and some supervision. The project is managed by the Dorchester bureau.

MaPs (Money and Pension Services)

Funding from the Money and Pension Service contract with National Citizens Advice which sub contracts CACD to deliver specialist debt advice and casework.

MS Society

This provides funding for an advisor to people suffering from Multiple Sclerosis to fill in the forms for the welfare benefits the clients are entitled to:

Portland Caseworker Project

Funding to deliver a range of outreach services on Portland to target those most in need. Venues include the Foodbank and Tophill library.

Rough Sleepers

Providing direct support and advice to those who experience homelessness or are threatened with homelessness in the Dorset Council area. This can include those who are street homeless or those who do not have a settled home.

Support to Thrive

This was a pilot project funded by Blandford Surgery to establish a new Surgery caseworker providing generalist advice.

Syrian Refugee re-settlement

To provide support to Syrian refugee families being resettled in central Dorset to help with their integration into the local community.

Vale Pantry (Sturminster Newton Outreach)

Funding from the Lottery allows the Vale Pantry to fund us to provide a dedicated caseworker based at the Vale Pantry. Working closely with the Pantry team we offer advice, support and information to the service users of the Social Supermarket.

Ukraine Refugee

Providing dedicated and specialist coordinator to work with Ukrainian Refugees based in the Dorset Council area. The Coordinator builds knowledge and capacity to better support this client group.

Designated

IT investment fund

The balance of this reserve at 31 March 2023 represents the net book value of IT equipment which will be fully depreciated next year.

CITIZENS ADVICE CENTRAL DORSET LIMITED
NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH 2023

16 Analysis of net assets between funds

	General funds	Designated funds	Unrestricted funds	Restricted funds	Total funds
	£	£	£	£	£
Tangible fixed assets	-	1,852	1,852	-	1,852
Current assets	500,172	-	500,172	63,072	563,244
Creditors: amounts falling due within one year	(166,580)	-	(166,580)	-	(166,580)
	<u>333,592</u>	<u>1,852</u>	<u>335,444</u>	<u>63,072</u>	<u>398,516</u>

2022	£	£	£
<i>Tangible fixed assets</i>	<i>19,425</i>	<i>-</i>	<i>19,425</i>
<i>Current assets</i>	<i>445,170</i>	<i>57,040</i>	<i>502,210</i>
<i>Creditors: amounts falling due within one year</i>	<i>(123,202)</i>	<i>-</i>	<i>(123,202)</i>
	<u><i>341,393</i></u>	<u><i>57,040</i></u>	<u><i>398,433</i></u>

17 Lease Commitments

As at 31 March the charity had future minimum lease commitments as follows:

	2023	2022
	£	£
Not later than 1 year	36,500	36,500
Later than 1 year and not later than 5 years	73,250	99,500
Later than five years	63,000	73,500
	<u>172,750</u>	<u>209,500</u>

18 Reconciliation of net income / (expenditure) to net cash flow from operating activities

	2023	2022
	£	£
Net income / (expenditure) for the year	83	(56,295)
Interest receivable	(3,848)	(72)
Depreciation and impairment of tangible fixed assets	17,573	24,048
Fixed asset additions	-	(3,188)
(Increase) / decrease in debtors	(4,611)	(10,313)
Increase / (decrease) in creditors	43,378	54,217
Net cash flow from operating activities	<u>52,575</u>	<u>8,397</u>

19 Financial instruments

Categorisation of financial instruments

	2023	2022
	£	£
Financial assets that are debt instrument measured at amortised cost	<u>551,020</u>	<u>492,326</u>
Financial liabilities measured at amortised cost	<u>166,580</u>	<u>123,202</u>

Items of income, expense, gains or losses

The total interest income for financial assets not measured at fair value through profit or loss is £3,848 (2022: £72)