

Citizens Advice in Dorset
(A Company Limited by Guarantee)

ACCOUNTS
FOR THE YEAR ENDED 31ST MARCH 2021

COMPANY NUMBER 6778548 (ENGLAND AND WALES)
REGISTERED CHARITY NUMBER 1130056

CITIZENS ADVICE IN DORSET
(A Company Limited by Guarantee)

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TRUSTEE'S REPORT FOR THE YEAR ENDED 31st MARCH 2021

The Trustees present their Report and unaudited Financial Statements for the year ended 31 March 2021. 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 (FRS 102) (effective 1 January 2015) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

REFERENCE AND ADMINISTRATIVE INFORMATION

Charity name	Citizens' Advice in Dorset (CAiD)
Charity Registration Number	1130056
Company Registration Number	6778548
Registered office	4 Cedar Park Cobham Road Ferndown Industrial Estate, BH21 7SF
Correspondence Address	Mill Lane Wareham Dorset. BH20 4RA
Independent Examiner	Ward Goodman 4 Cedar Park Cobham Road Ferndown Industrial Estate, BH21 7SF
Bankers	CAF Bank Ltd 25, Kings Hill Avenue West Malling, Kent, ME19 4JQ
Website	https://citizensadvisedorset.org.uk/

Trustees

The directors of the charitable company (the charity) are its Trustees for the purpose of charity law and throughout the report are collectively referred to as the Trustees.

Anne Joseph	Independent Chairman	Resigned 13/9/2020
David Collins	Treasurer - Central Dorset	Resigned Treasurer 31/3/2021
Bruce Willoughby	Bridport	Resigned 15/12/2020
Tony Rogers	Bridport	Resigned 16/9/2020
Stephen Godfrey	Bridport	Appointed trustee 24/11/2020
Stephen Beare	Central Dorset	
David Cove	Vice Chairman - Central Dorset	Appointed Vice Chair 17/9/2020
Roger Edgington	Central Dorset	
Jennifer Vaughan - Jackson	Central Dorset	Resigned 9/12/2020
Alan Breakwell	Chairman - East Dorset	Appointed Chair 17/9/2020
Ashley Rowlands	East Dorset	
Richard Holman	Purbeck	
Stephen Parker	Purbeck	Appointed Treasurer 1/4/2021

Chief Officers

Rovarn Wickremasinghe	Bridport & District	
Daniel Cadisch	Central Dorset	
Dorne Hardyman	East Dorset	Until September 2020
Helen Goldsack	Purbeck	Interim manager East Dorset from October 2020

TRUSTEE'S REPORT FOR THE YEAR ENDED 31st MARCH 2021

STRUCTURE, GOVERNANCE AND MANAGEMENT

Citizens' Advice in Dorset (CAiD), formerly Dorset Citizens' Advice Partnership (DorCAP), is the consortium established in January 2009 to strengthen and develop the Citizens Advice offices in Dorset. The charity is a company limited by guarantee and governed by its memorandum and articles of association.

On the 1st April 2019, the new unitary authority of Bournemouth, Christchurch & Poole was created. The former Dorset County, East Dorset, North Dorset, Purbeck, Weymouth & Portland, and West Dorset Councils merged to form the new Dorset Council. Due to the Local Government reorganisation and the structural changes to the Local Citizens Advice Offices, the decision was taken to review and update the Memorandum and Articles of Association which was adopted on the 11th November 2019.

The current members are Bridport & District, Central Dorset, East Dorset, Purbeck and Weymouth and Portland. The members are each responsible for appointing two Trustees to the board. The trustee board may appoint co-opted trustees as set out in the articles of association. New trustees undergo induction training and mentoring from existing trustees.

The members of the company who are its directors undertake to contribute such amount as may be required (not exceeding £1) to the company's assets if it should be wound up, for payment of the company's debts and liabilities.

Organisation

Citizens' Advice in Dorset (CAiD) is governed by its Board of Directors (who are also the trustees) which is responsible for setting the strategic direction of the organisation and its policies. The Board carries ultimate responsibility for the conduct of the charity in ensuring it meets its legal and contractual obligations. The Board meets quarterly with formal agenda and minutes recorded. There are two sub committees covering Finance and Communications and Development as well as task and finish groups to deal with particular topics.

Until April 2020 the service was managed on behalf of the Trustees by the Manager through a formal scheme of delegation. Since May 2020 the work of the Manager and the administration of CAiD has been allocated over the local offices and the Board has been supported and advised by the Chief Officers and National Citizen's Advice.

CAiD are associate members of National Citizen's Advice (NCA).

Objectives and Activities for the Public Benefit

The charity's objects are to promote any charitable purpose for the public benefit by the advancement of education, the protection and preservation of health and the relief of poverty, sickness, and distress in particular, but without limitation, for the benefit of the community in England and Wales.

To achieve its objects the charity promotes the efficiency and effectiveness of Citizens Advice in the Dorset Council area.

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

Principal Activities Achievements and Performance

Since 2013, CAiD has established itself as an agent to secure funding which is channelled to support the work of its members and to develop services. CAiD also has a key role in leading and supporting the wider advice sector.

The big change came in 2019 following local government reorganisation when Dorset Council channelled the annual grants through CAiD, these grants previously having been paid by the individual local authorities direct to the local offices. In addition, CAiD continued to receive a strategic grant from Dorset Council as part of their support to the voluntary and community sector. Part of this grant supports the work of the four Dorset local offices, with the remainder enabling CAiD to support the wider advice sector through the work of the Advice Dorset Partnership and other collaborative working.

CAiD continued to have an involvement in a number of successful projects which continued from previous years with the details being found in the notes to the accounts. This year has been dominated by the change and challenge of supporting the local offices dealing with the impact of the pandemic.

The Manager left at the end of April which gave the opportunity to review how CAiD was structured, and it was agreed that the Manager would not be replaced with the work being shared amongst the local offices and this has proven to be a sound move. This change came at a time when the future of the Dorset Council funding was under discussion for 2021/22 and beyond. In this area and others, CAiD was positive force in promoting debate amongst the four Dorset local offices.

There was further change with the Independent Chairman standing down in September and the need to review the governance structure. The decision was taken at this important time with the Dorset Council Advice Services being put out for tender that the Chairman would come from one of the four LCA's. This was a big challenge for the Chairman to ensure the local offices worked together and that CAiD spoke with one voice which has been demonstrated over the last few months.

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CAiD established two Task and Finish Groups; one to deal with the bid for the Dorset Council Advice and Information Services contract and the other to review the future of CAiD. In both cases staff from all local offices were involved and Trustees of local offices who were not CAiD Trustees were invited to sit on the groups. This has worked extremely well and is a blueprint for the future.

The Dorset Council contract runs from October 2021 for an initial 3 years with the option of a further 2 years and CAiD had to submit its bid by early June. A significant amount of the preparatory work was completed by the end of the financial year with Dorset Council holding an event in February to set the scene regarding what the Council would be looking forward with the tender.

The other Task and Finish Group had one important task to complete before reviewing governance arrangements and that was to ensure CAiD was prepared for the annual leadership assessment from National Citizen's Advice (CAiD is an associate member of NCA). There was a significant amount of work involved and the designated Chief Officer brought it all together and CAiD was rewarded with an excellent score with room for improvement. This was a major change from the review undertaken in 2020.

During the year CAiD used some of its income to support hours for a Dorset Citizens Advice Communications Officer. This role provided a consistent message across the Dorset Council area again emphasising that all spoke with one voice. Secondly, it also agreed to fund a number of hours for a post to scope and deliver funding across the Dorset Council area. Thirdly, it provided financial support for a Dorset Research and Campaigns Officer. This key aspect of the work of Citizens Advice was led by the Bridport & Districts Chief Officer and has helped to better coordinate the work both locally and in collaboration with NCA.

The board have recently reviewed the major risks and systems/procedures have been established to manage these risks. The review of governance arrangements and changes to CAiD membership will further address the management of risks by the CAiD board.

Finally, another success has been our involvement with Dorset Council and the role CAiD has played with other agencies during the pandemic. The Central Dorset Chief Officer has attended regular weekly meetings with Dorset Council officers and other Voluntary and Statutory sector organisations which has enabled us to assist and support Dorset Council achieving its objectives.

The Trustees express their thanks to the Chief Officers and their volunteers and staff for all their hard work during the pandemic and ensuring that Citizen's Advice has remained key to the future of advice services.

Financial review and reserves

Income from grants and donations increased to £640,106 from £257,560 in the previous year. Expenditure has increased from £251,144 in 2020 to £648,985. This gives an overall deficit of £8,879 this year, compared with a surplus of £6,416 in 2020.

The 2020/21 accounts reflect the wider changes to CAiD. With the resignation of the Bureau Manager the accounts only show residue direct employment costs. These amount to £2,039 plus a settlement payment of £7,692 (plus £1,000 fees). Without employed staff the delivery of direct CAiD work has been allocated to member bureaux on a fee basis. This work covers administrative support (East Dorset), Financial support (Purbeck), Dorset Council Liaison (Central) and Advice Dorset Partnership (Central).

CAiD has also invested in a number of shared services, developed and delivered through the member bureaux. These new or enhanced services include research and campaigns (Bridport), fundraising and bidding (Purbeck) and communications (East Dorset). The communication and fundraising resources have been largely applied in ensuring that a strong application could be made towards the Dorset Council advice service contract which will replace the current core grant funding from October 2021.

The trustees' policy is to ensure that free monies (reserves) are available in each financial year to meet any foreseeable contingency. Currently this is set at minimum target of six months 'planned running costs' and valued at £15,000. This is held in the designated closure reserve. In 2020/21 £8,692 of this reserve was applied to meet the settlement costs associated with the departure of the bureau manager. The balance on this fund now stands at £6,308 and the trustees will need to consider in 2021/22 if this fund is replenished or if the operating risks now require a lower designated balance. In addition to this, a designated reserve with a balance of £12,884 (as at 31 March 2021) is available for CAiD to undertake investment in the appraisal and development of new projects and areas of work and to support further shared partnership work. The unrestricted income fund, comprising solely current assets, represents the free reserves of CAiD. At 31st March 2021 this reserve stood at £36,978.

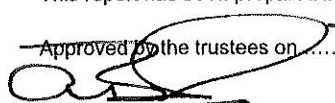
Plans for Future Periods

The two big challenges for the forthcoming year are to be successful delivery of the recently awarded Dorset Council Advice and Information Services contract. This contract will provide stable funding for at least 3 years based on the current core grant income. The contract will start on the 1st October 2021.

Secondly to complete the review of the governance structure to reflect that from April 2021 there are now only three LCA's following the merger of East Dorset and Purbeck and to have a robust structure in place to face the challenges the Dorset Council contract will bring thereby ensuring CAiD is the voice of citizen's advice in the Dorset Council area through strong joint working.

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

Approved by the trustees on

 17 DECEMBER 2021

Alan Breakwell (Chair of Trustees)

INDEPENDENT EXAMINER'S REPORT

I report on the accounts of the charity for the year ended 31 March 2021, which are set out on pages 5 to 12.

Respective responsibilities of trustees and examiner

The trustees (who are also the directors of the company for the purposes of company law) are responsible for the preparation of the accounts. The trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed. The charity's gross income exceeded £250,000 and I am qualified to undertake the examination by being a qualified member of the Institute of Chartered Accountants in England and Wales.

Having satisfied myself that the charity is not subject to audit under company law and is eligible for independent examination, it is my responsibility to:

- examine the accounts under section 145 of the 2011 Act;
- to follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and
- to state whether particular matters have come to my attention.

Basis of independent examiner's report

My examination was carried out in accordance with the general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

Independent examiner's statement

In connection with my examination, no matter has come to my attention:

(1) which gives me reasonable cause to believe that in any material respect the requirements:

- to keep accounting records in accordance with section 386 of the Companies Act 2006;
 - to prepare accounts which accord with the accounting records, comply with the accounting requirements of section 396 of the Companies Act 2006 and with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charities
- have not been met; or

(2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



J. Richardson ACA FCCA DCHA

Ward Goodman - Chartered Accountants

4 Cedar Park, Cobham Road, Ferndown Industrial Estate, Wimborne, BH21 7SF

10th December 2021
Date

CITIZENS ADVICE IN DORSET
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STATEMENT OF FINANCIAL ACTIVITIES (INCLUDING INCOME AND EXPENDITURE ACCOUNT)
FOR THE YEAR ENDED 31ST MARCH 2021

	Notes	Unrestricted Funds £	Designated Funds £	Restricted Funds £	Total 31.03.21 £	Total 31.03.20 £
Incoming Resources:						
from generated funds						
Charitable activities	3	551,040	0	89,066	640,106	257,560
Total Incoming Resources		<u>551,040</u>	<u>0</u>	<u>89,066</u>	<u>640,106</u>	<u>257,560</u>
Resources Expended:						
Direct Charitable Expenditure						
Charitable activities	4	554,584	0	93,186	647,770	249,582
Governance costs	5	1,215	0	0	1,215	1,562
Total Resources Expended		<u>555,799</u>	<u>0</u>	<u>93,186</u>	<u>648,985</u>	<u>251,144</u>
Net (outgoing)/incoming resources before transfers		(4,759)	0	(4,120)	(8,879)	6,416
Transfers between funds	9.2	8,692	(8,692)	0	0	0
Net Income for the year		<u>3,933</u>	<u>(8,692)</u>	<u>(4,120)</u>	<u>(8,879)</u>	<u>6,416</u>
Reconciliation						
Balances brought forward		33,045	27,884	19,916	80,845	74,429
Balances carried forward	9	<u>36,978</u>	<u>19,192</u>	<u>15,796</u>	<u>71,966</u>	<u>80,845</u>

The notes on pages 8 to 13 form part of these financial statements

CITIZENS ADVICE IN DORSET
(A Company Limited by Guarantee)

COMPANY NUMBER 6778548 (ENGLAND AND WALES)
REGISTERED CHARITY NUMBER 1130056

BALANCE SHEET
AS AT 31ST MARCH 2021

	<u>Notes</u>	<u>31.03.21</u> <u>£</u>	<u>31.03.20</u> <u>£</u>
Current Assets			
Debtors and prepayments	7	7,486	7,458
Cash at bank and in hand		<u>72,802</u>	<u>82,912</u>
		80,288	90,370
Current Liabilities			
Creditors: amounts falling due within one year	8	(8,322)	(9,525)
Total assets less current liabilities		<u>71,966</u>	<u>80,845</u>
Funds of the Charity			
Unrestricted reserves	9	36,978	33,045
Designated reserves	9.2	19,192	27,884
Restricted reserves	9.3	15,796	19,916
		<u>71,966</u>	<u>80,845</u>

The notes on pages 8 to 13 form part of these financial statements

The charitable company is entitled to exemption from audit under section 477 of the Companies Act 2006 for the year ended 31 March 2021

The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2021 in accordance with Section 476 of the Companies Act 2006

The trustees acknowledge their responsibility for:

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

The financial statements were approved by the Board of Trustees and authorised for issue

Approved by the trustees on 7 October 2021



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CASH FLOW
AS AT 31ST MARCH 2021

	<u>Notes</u>	<u>2020/21</u> £	<u>2019/20</u> £
Cash flow from operating activities			
Net Cash income/(expenditure)		(8,879)	6,416
Working Capital adjust			
Decrease/(increase) in Debtors	7	(28)	9,175
Increase/(decrease) in creditors	8	(1,203)	(7,261)
Net Increase in Cash		<u>(10,110)</u>	<u>8,330</u>
Cash & Cash equivalents 1 April		82,912	74,582
Cash & Cash equivalents 31 March		<u>72,802</u>	<u>82,912</u>

All the cash flows are derived from continuing operations during the above two periods

The notes on pages 8 to 13 form part of these financial statements

NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31ST MARCH 2021

1 Accounting policies

a) Accounting basis

Citizens' Advice in Dorset 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 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 (FRS 102) issued on 16 July 2014 (as updated through Update Bulletin 1 published on 2 February 2016), 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 Practice as it applies from 1 January 2015.

The accounts are prepared on a going concern basis under the historical cost convention. The accounts 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 has entitlement to the income, there is sufficient certainty of receipt and so it is probable that the income will be received, and the amount receivable can be measured reliably. No expenditure is netted off against income. Grants (including government grants) are recognised in full in the statement of financial activities in the year in which the grant is receivable. Other income, including donations, gifts and covenants and bank interest is included when it is received.

c) Debtors

Trade debtors are recognised at the settlement amount due after any trade discount offered.

d) 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.

e) Creditors

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discount due.

f) Funds

The charity's funds comprise of unrestricted income funds which can be used in furtherance of the charitable objects at the trustees' discretion and restricted income funds which can only be used for particular restricted projects or purposes within the objects of the charity. Restrictions arise when specified by the funder or when funds are raised for particular restricted projects or purposes. Expenditure which meets the restricted criteria is charged to that fund, together with a fair allocation of support and administrative costs.

g) Pensions

The charity operates a defined contribution group personal pension plan for those employees who wish to participate. 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.

h) Cash at Bank and in hand

Cash at Bank and in hand includes all funds on deposit with the bank and the petty cash floats

2 Preparation of Accounts:

The accounts have been prepared on a "Going Concern" basis. In the event of any major reduction in our grant income, such as failure to be the successful applicant to the Dorset Council Advice contract, that basis would not be appropriate and a liability for legacy costs would be required in the accounts. This risk is covered by the designated closure reserve.

**NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31ST MARCH 2021**

3. Incoming resources in furtherance of the charities objectives

	<u>Unrestricted</u> <u>Fund</u> <u>31.03.21</u> <u>£</u>	<u>Restricted</u> <u>Funds</u> <u>31.03.21</u> <u>£</u>	<u>Total</u> <u>31.03.21</u> <u>£</u>	<u>Total</u> <u>31.03.20</u> <u>£</u>
Dorset Council - Core Grant	551,040	20,610	571,650	86,846
Armed Forces Support - Dorset Council	0	4,940	4,940	16,615
Membership Scheme - Advice Dorset Partnership	0	0	0	339
Bureau Training Courses	0	0	0	1,050
Mediation Dorset	0	0	0	4,711
Surviving Winter	0	0	0	45,000
Stour Valley Partnership II - Income maximisation	0	0	0	16,000
West Wey II - Income maximisation	0	0	0	30,436
EUSS	0	0	0	13,139
Syrian Resettlement Project	0	28,516	28,516	25,446
Income Maximisation Extension	0	0	0	17,978
Income Maximisation	0	35,000	35,000	0
	<u>551,040</u>	<u>89,066</u>	<u>640,106</u>	<u>257,560</u>

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NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31ST MARCH 2021

	<u>Bureau Development</u>	<u>Designated Reserves</u>	<u>Dorset Council</u>	<u>Surviving Winter</u>	<u>Mediation Dorset</u>	<u>ADP +</u>	<u>Income Maximisation</u>	<u>Syrian Resettlement Project</u>	<u>Restricted Fund Total</u>	<u>Total 31.03.21</u>	<u>Total 31.03.20</u>
	£	£	£	£	£	£	£	£	£	£	£
4. Charitable Activities											
Disbursements											
Disbursements	524,694	0	20,610	2,300	1,174	1,162	39,000	28,940	93,186	617,880	200,352
	524,694	0	20,610	2,300	1,174	1,162	39,000	28,940	93,186	617,880	200,352
Staff											
Salaries (Note 6)	2,039	0	0	0	0	0	0	0	0	2,039	31,666
Settlement	7,692	0	0	0	0	0	0	0	0	7,692	0
Administrative support	0	0	0	0	0	0	0	0	0	0	2,600
Recruitment costs	0	0	0	0	0	0	0	0	0	0	0
Travelling	0	0	0	0	0	0	0	0	0	0	0
Training	(245)	0	0	0	0	0	0	0	0	0	3,296
	9,486	0	0	0	0	0	0	0	0	(245)	218
										9,486	37,780
Premises											
Rent / room hire	0	0	0	0	0	0	0	0	0	0	2,408
	0	0	0	0	0	0	0	0	0	0	2,408
Operations											
Dorset Council Liaison	1,833	0	0	0	0	0	0	0	0	1,833	0
Administration Support	1,833	0	0	0	0	0	0	0	0	1,833	0
Financial Support	2,000	0	0	0	0	0	0	0	0	2,000	3,264
Advice Dorset Partnership	3,274	0	0	0	0	0	0	0	0	3,274	0
Research & Campaigns	3,583	0	0	0	0	0	0	0	0	3,583	0
Fundraising	4,000	0	0	0	0	0	0	0	0	4,000	0
Communications	1,500	0	0	0	0	0	0	0	0	1,500	0
Print, stationery & postage	269	0	0	0	0	0	0	0	0	269	186
Telephone	0	0	0	0	0	0	0	0	0	0	179
IT equipment & support	0	0	0	0	0	0	0	0	0	0	1,032
Refreshments / subsistence	0	0	0	0	0	0	0	0	0	0	574
Subscriptions	85	0	0	0	0	0	0	0	0	85	118
Marketing & Publicity	0	0	0	0	0	0	0	0	0	0	50
Website fees	637	0	0	0	0	0	0	0	0	637	1,868
Payroll & admin of pension	80	0	0	0	0	0	0	0	0	80	135
Legal Fees	1,000	0	0	0	0	0	0	0	0	1,000	0
Consultancy fees etc	0	0	0	0	0	0	0	0	0	0	856
Miscellaneous	90	0	0	0	0	0	0	0	0	90	579
Insurance	220	0	0	0	0	0	0	0	0	220	202
	20,404	0	20,610	2,300	1,174	1,162	39,000	28,940	93,186	20,404	9,042
	554,584	0								647,770	249,582
5. Governance Costs											
Trustee expenses	0	0	0	0	0	0	0	0	0	0	104
Bank charges	69	0	0	0	0	0	0	0	0	69	60
Annual report & A.G.M.	0	0	0	0	0	0	0	0	0	0	0
Independent Examiner's fee	1,146	0	0	0	0	0	0	0	0	1,146	1,398
	1,215	0	0	0	0	0	0	0	0	1,215	1,562

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NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31ST MARCH 2021

6. Staff costs

No remuneration was paid to directors in the year.

The remaining staff and related costs were:-

	<u>Unrestricted</u>	<u>Designated</u>	<u>Restricted</u>	<u>Total</u>	<u>Total</u>
	<u>Funds</u>	<u>Funds</u>	<u>Funds</u>	<u>31.03.21</u>	<u>31.03.20</u>
	£		£	£	£
Salaries - Bureau Development	1,942	0	0	1,942	0
Salaries - Reorganisation Reserve	0	0	0	0	374
Salaries - Dorset Council	0	0	0	0	16,106
Salaries - EUSS	0	0	0	0	9,470
Salaries - Mediation Dorset	0	0	0	0	971
Salaries - SVPP II	0	0	0	0	566
Salaries - West Wey II	0	0	0	0	566
Salaries - Income Max Extension	0	0	0	0	486
Salaries - Syrian Resettlement	0	0	0	0	1,457
Salaries - Syrian Resettlement II	0	0	0	0	485
Pension Costs	97	0	0	97	1,185
	<u>2,039</u>	<u>0</u>	<u>0</u>	<u>2,039</u>	<u>31,666</u>

No employee received emoluments of more than £60,000

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

	2021	2020
Employees	<u>0</u>	<u>2</u>

The bureau currently employs no staff directly following the resignation of the bureau manager. In addition to the salary payments in note 6 the bureau incurred settlement cost of £7,691.81 (plus £1,000 fees) which were funded from the Closure Reserve. There were no trustees' remuneration or other benefits for the year ended 31 March 2021 nor for the period ended 31 March 2020. No trustees received expenses for the year ended 31 March 2021 (2020 - £104).

7. Debtors and prepayments

	<u>31.03.21</u>	<u>31.03.20</u>
	£	£
Debtors	0	0
Other Debtors	7,129	7,129
Prepayments	357	329
	<u>7,486</u>	<u>7,458</u>

8. Creditors: amounts falling due within one year

	<u>31.03.21</u>	<u>31.03.20</u>
	£	£
PAYE / NIC	0	426
Other Creditors	7,129	7,910
Accruals	1,193	1,189
	<u>8,322</u>	<u>9,525</u>

9. Reserves

	<u>General</u>	<u>Designated</u>	<u>Restricted</u>	<u>Total</u>
	<u>Reserve</u>	<u>Reserves</u>	<u>Reserves</u>	<u>Reserves</u>
	£	£	£	£
Balance at 1st April 2020	33,045	27,884	19,916	80,845
Net (outgoing)/incoming resources	(4,759)	0	(4,120)	(8,879)
Transfers between funds	8,692	(8,692)	0	0
Balance at 31st March 2021	<u>36,978</u>	<u>19,192</u>	<u>15,796</u>	<u>71,966</u>

9.1 General Reserve

This reserve represents the working capital remaining for the day to day running of the charity's normal activities

9.2 Designated Reserves

	<u>As at 1 April</u>	<u>Spent in</u>	<u>Transfer in</u>	<u>As at 31</u>
	<u>2020</u>	<u>year</u>	<u>year</u>	<u>March 2021</u>
	£	£	£	£
Closure Reserve	15,000	0	(8,692)	6,308
Development Reserve	12,884	0	0	12,884
	<u>27,884</u>	<u>0</u>	<u>(8,692)</u>	<u>19,192</u>

Closure Reserve

A reserve set up to meet potential costs that may arise following the closure and winding up of the company.

Development Reserve

A reserve set up to support additional costs arising from the development of advice services within Dorset.

NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31ST MARCH 2021

9.3 Restricted Reserves

	Opening Balance 01.04.20 £	Add/(Less) Net Surplus (Deficit) £	Transfers Between Reserves £	Closing Balance 31.03.21 £
Dorset Council	0	0	0	0
Mediation Dorset	1,173	(1,173)	0	0
Membership scheme (Advice Dorset Partnership+)	1,163	(1,163)	0	0
Bureau Training	1,148	0	0	1,148
Surviving Winter	2,300	(2,300)	0	0
PBS - Income Maximisation	10,488	0	(4,000)	6,488
SVPP - Income Maximisation	475	0	0	475
SVPP II - Income Maximisation	475	0	0	475
WestWay - Income Maximisation	993	0	0	993
WestWay II - Income Maximisation	991	0	0	991
Extension - Income Maximisation	286	0	0	286
Income Maximisation	0	(4,000)	4,000	0
Syrian Resettlement	424	(424)	0	0
Armed Forces Support	0	4,940	0	4,940
	<u>19,916</u>	<u>(4,120)</u>	<u>0</u>	<u>15,796</u>

The **restricted element** of the **Dorset Council** money relates to the Homelessness projects. The money is received by CAiD and then distributed (in its entirety) to Purbeck and Central Citizens Advice respectively who undertake this project work.

Mediation Dorset: This project provided funds for the co-ordination of the provision of community and workplace mediation services, with the administrative support provided by one of the local Citizens Advice offices. Funding stopped in April 2020. The balance on the reserve of £1,173 has been transferred to Central Dorset Citizens Advice who manage this project.

The **Advice Dorset Partnership Plus** is a network of agencies that provide information, advice and guidance across Dorset, Bournemouth, Christchurch and Poole. The aim of the partnership is to improve joint working and increase access to advice for all residents. CAiD co-ordinates the steering group and provides support to the wider advice sector through updates (a fortnightly ebuletin), training courses and other events. The balance of £1,163 has been transferred to Central Dorset Citizens Advice who manage this project.

Bureau Training: CAiD provides courses on benefits, debt and employment. CAiD arranges the courses at the request of the Local Citizens Advice offices who pay for every place they book. Courses are only run if the income raised is sufficient to cover the costs incurred. Due to the limitation on training created by Covid19 the balance of £1,148 is being carried forward to 2021/22.

Fuel Poverty work: Surviving Winter grants are distributed to vulnerable people aged 50 or over. The project operated between October 2019 and March 2020 but a further 7 grants were paid out during 2020/21. The remaining funds were returned to DCF and the reserve balance returned to nil.

Funding from the Stour Valley & Poole Partnership (SVPP) was passed via CAiD to local offices for the provision of **Personal Budgeting Support**. This project ended on 31 March 2019, the reallocation or the return of the remaining funds awaits a decision from the funder. It has been agreed that £4,000 from this fund will be used to finance the Blandford outreach as part of the new Income Maximisation project. £6,488 is being carried forward.

CAiD worked with **SVPP** and the **WestWay Partnership in 2017** to provide support for the roll-out of Universal Credit. The funding provided the equivalent of 3 full-time 'Income Maximisation Caseworkers' based in the local offices in the relevant partnership areas for one year. Balances of £475 and £993 respectively are being carried forward.

The project was extended for a second year. (**SVPP II** and **WestWay II**.) Amounts of £475 and £991 are being carried forward respectively.

Extension - Income Maximisation - The WestWay element of the Income Maximisation projects was extended to 31 March 2020. £286 is being carried forward.

The **Income Maximisation** project has been extended by a further 12 months to 31st March 2021. The funds received in 2020/21 were fully allocated to the bureaux delivering the service.

The Trustees have decided that with effect from 1st April 2021, all of the Income Maximisation balances will be amalgamated into a single reserve.

NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31ST MARCH 2021

9.3 Restricted Reserves (continued)

Syrian Resettlement Programme: Dorset Council provided a 1 year grant to employ 2 part time advisers to provide advice and support to Syrian families who had been re-settled in Dorset under the Home Office Syrian Vulnerable Persons Resettlement Scheme. The project started in January 2019, and the advisers were based in a Local Citizens Advice offices. The initial one year project was extended for a second year. (January 2020 - December 2020.) This project has been extended again for a further 15 months to the 31st March 2022.

Armed Forces Support: Dorset Council provided grant funding of £4,940 for providing advice to members of the armed forces and their families. It was decided to carry this funding forward into 2021/22 whilst an effective delivery programme was prepared.

10 Related Party Transactions and control

Citizens Advice in Dorset is constituted as a charitable company limited by guarantee and having no share capital. As such, there are no members with shareholdings in control of the company; control is vested in the Trustees as a body. There were no related party transactions during the year.