

SHEFFIELD CITIZENS ADVICE AND LAW CENTRE
REGISTERED IN ENGLAND AND WALES UNDER COMPANY NUMBER 8616847
REGISTERED CHARITY NUMBER 1153277

FINANCIAL STATEMENTS FOR THE YEAR ENDED
31ST MARCH 2018

TINGLE ASHMORE LTD
CHARTERED ACCOUNTANTS AND REGISTERED AUDITORS
SHEFFIELD

SHEFFIELD CITIZENS ADVICE AND LAW CENTRE
FINANCIAL STATEMENTS FOR THE YEAR ENDED
31ST MARCH 2018

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SHEFFIELD CITIZENS ADVICE AND LAW CENTRE
FINANCIAL STATEMENTS FOR THE YEAR ENDED
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TRUSTEES' ANNUAL REPORT

The trustees are pleased to present their report together with the Financial Statements of the Charitable Company for the year ending 31 March 2018. These are also prepared to meet the requirements for a directors' report and accounts for Companies Act purposes.

The financial statements are being audited as a going concern.

Our objectives and activities

The Charity's objects as extracted from the memorandum of association 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 Sheffield and surrounding areas ("the area of benefit"), and in particular but not limited to those who are socially and/or economically disadvantaged.

To relieve charitable need by the provision of legal advice, assistance and representation and all other services in or in connection with or incidental to any non-contentious business and in the prosecution, defending, compromising and settling of any civil, criminal, matrimonial and administrative causes, claims, interests, suits, and appeals in England or Wales and the European courts on human rights;

To promote any charitable purpose for the benefit of mental health service users, their carers and workers, in particular but not exclusively in the area of benefit, by the advancement of education, the protection and preservation of health and the relief of poverty, sickness and distress;

To relieve those persons who are deaf or hearing impaired, in particular but not exclusively, by providing a free, confidential and accessible advice and information service and to advance education for the public benefit into the problems encountered by those persons who are deaf or hearing impaired and into the needs of such persons.

We help people, families and communities by:

- providing advice and advocacy to help people solve the problems they face.
- Campaigning to improve the policies and practices that affect people's lives.

We tackle poverty and campaign for social justice. We aim to be one of the best advice and advocacy services in the country, and one of the leading voluntary and community sector organisations in Sheffield.

The services we provide are free, independent, confidential and impartial. We will at all times put our clients and their families first.

We want our services to have four main characteristics:

- Access: to be easily available to everyone who needs them
- Quality: to meet the highest standards
- Integrated: to be provided alongside other services
- Empowering: to help people to take greater control over their lives

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We provide advice by telephone, skype, web chat and in person at venues across Sheffield. We undertake in-depth casework and representation to help people with more complex problems. We provide advice in English and in many other community languages including British Sign Language. We provide bespoke services for communities with particular needs, including for example, people with mental health problems, people with long term health problems, deaf people and other people with particular needs. We also provide specialist legal services and mental health advocacy services.

The charity is supported by over 120 volunteers, operating in different roles including adviser, advice assistant, reception and administrative roles. Our volunteers contribute almost 1,100 hours in an average week, and are equivalent to about 31 FTE staff.

Our achievements and performance

The trustees consider that they have complied with the duty in section 17 of the Charities Act 2011 to have due regard to public benefit guidance published by the Charities Commission.

During the year 2017-2018, we advised over 23,000 people with over 60,000 issues. Of the 60,000 issues 42% related to welfare benefits and 26% related to debt and money issues. In addition our advocacy services helped more than 3,000 people. Our client statistics show that the people came predominantly from the most deprived communities in Sheffield and are vulnerable, often with the least access to services.

We have enhanced our range of targeted services including new services for hospital inpatients, an advice service at St Luke's Hospice and advice for people involved in the Multiple Sclerosis Society. We have also further expanded our independent advocacy services.

Financial review

2017-2018 is the fourth complete year of operation. The statement of financial activities shows income of £3,697,821 and expenditure of £3,776,992, and hence a deficit of £79,171. This was a planned deficit, serviced by the part use of restricted funds brought forward from 2016-17 of £113,102.

The Charity continues to secure grants and contracts from a wide range of sources including local and national funding streams.

Reserves policy

The Trustees have decided that Citizens Advice Sheffield should hold reserves in order that the charity can continue to operate in the event of unforeseen and potentially financially damaging circumstances arising. The Trustees consider that it is prudent to set the reserves target as an amount equivalent to three months' operating expenditure (calculated annually by reference to the financial plan approved by the Trustees). This reserves policy is monitored and reviewed by the Trustees regularly and at least annually. On the basis of the budgeted expenditure for the coming year this requires reserves of approximately £915,610. At 31 March 2018 free reserves were £660,397 (2017 £640,035). The Trustees have agreed a plan to gradually increase the level of reserves in order to reach the desired level.

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Investment policy

Any reserves available for investment are held in interest bearing cash deposit accounts chosen in line with the charity's ethical stance.

Plans for the future

The Trustees have approved a strategy to guide the organisation over the next few years to enable us to realise our ambition. The strategy includes reshaping our advice services, strengthening our mental health advocacy services, supporting and investing in our workforce, transforming our premises, securing new funding, introducing new ways of engaging with local communities and continuing to campaign for changes to public policy that would improve the lives of people in Sheffield.

Structure, governance and management

The legal and administrative information set out on page 4 forms part of this report. The Charitable Company is governed by its Memorandum and Articles of Association dated 19th July 2013. Trustees are recruited who support the aims of the Charity and bring relevant skills, knowledge and experience. Trustees operate to a role description with newly recruited trustees receiving induction and support from more experienced trustees. The Board recruits new trustees having regard to any skills, knowledge or experience deficits within the current Board. There were no changes to the trustees during 2017/18. The Board of Trustees meets 10 times a year. The Board has a Finance, Audit and Risk committee. The Board has a scheme of delegation.. In April 2017, the Board approved the financial plan for 2017-18 and a subsequent revised forecast in October 2017. The Board received quarterly management accounts within six weeks of the end of the previous quarter. The financial statements comply with statutory requirements and with the Statement of Recommended Practice (Accounting and Reporting by Charities) revised in 2015 and issued by the Charities Commission, known as the Charities SORP.

Risk management

The finance, audit and risk committee is responsible for ensuring that we have effective risk management. The risk management includes robust performance management, financial management, systematic risk assessment of ICT systems and the introduction of measures for greater resilience including compliance with information assurance requirements and detailed inspections of the organisation's premises.

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TRUSTEES' ANNUAL REPORT

Reference and administrative details

Charity number	1153277
Company number	8616847
Name and registered office	Sheffield Citizens Advice and Law Centre The Circle 33 Rockingham Lane Sheffield S1 4FW

Our advisors:

Auditors	Tingle Ashmore Ltd Chartered Accountants and Statutory Auditors Enterprise House Broadfield Court Sheffield S8 0XF
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Bankers

Unity Trust Bank Plc
Nine Brindleyplace
Birmingham
B1 2HB

Trustees and directors

	Appointed	Resigned
Mark Gamsu	18/07/13	
Alistair Griggs	18/07/13	
Sharon Hirshman	18/07/13	
Trevor Smith	18/07/13	
Hilary Dawson	04/09/13	
Claire Holden	07/10/15	
Beatrice Karol Burks	05/10/16	
Callum Dixon	05/10/16	
Mary Seneviratne	05/10/16	
Mark Smith	05/10/16	
Gill Hutchens	07/10/15	18/07/18

Principal Staff

Chief Executive	Andy Buck
Deputy Chief Executive	Clare Lodder
Head of Service Delivery	Frances Potter (to Aug-17)
Head of Advice	Joanne Abdulla (from Dec-17)

SHEFFIELD CITIZENS ADVICE AND LAW CENTRE

FINANCIAL STATEMENTS FOR THE YEAR ENDED

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TRUSTEES' ANNUAL REPORT

Trustees' Responsibilities

The trustees (who are also directors of Sheffield Citizens Advice and Law Centre Limited for the purposes of company law) are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the trustees to prepare financial statements for each financial year, which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing these 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 2015 (FRS 102);
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis, unless it is inappropriate to presume that the charitable company will continue in operation.

The trustees are responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

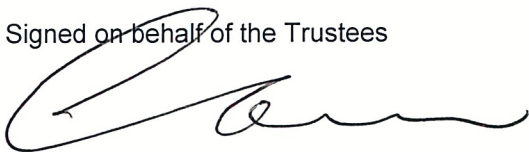
In so far as the trustees are aware:

- there is no relevant audit information of which the charitable company's auditor is unaware; and
- the trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditor is aware of that information.

Tingle Ashmore Ltd. were appointed as auditors at the meeting of directors and members of the company on 25th September 2017.

This report has been prepared taking advantage of the small companies' exemption of section 415A of the Companies Act 2006.

Signed on behalf of the Trustees



Dated : 8/01/18

Mark Gamsu (Trustee Board Chair and Company Director)

SHEFFIELD CITIZENS ADVICE AND LAW CENTRE
FINANCIAL STATEMENTS FOR THE YEAR ENDED
31ST MARCH 2018
INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF
SHEFFIELD CITIZENS ADVICE AND LAW CENTRE

Opinion

We have audited the financial statements of Sheffield Citizens Advice and Law Centre (the 'charitable company') for the year ended 31st March 2018 which comprise the Statement of Financial Activities and Income and Expenditure Account, the Balance Sheet, the Statement of Cash Flows and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards including Financial Reporting Standard 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

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 2018, and of its 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 requirements of the Companies Act 2006.

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 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 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.

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INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF
SHEFFIELD CITIZENS ADVICE AND LAW CENTRE

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.

Opinions on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the trustees' report (incorporating the directors' report) for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the directors' report has been prepared in accordance with applicable legal requirements.

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.

We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of directors' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or
- the trustees were not entitled to prepare the financial statements in accordance with the small companies' regime and take advantage of the small companies' exemptions in preparing the directors' report and from the requirement to prepare a strategic report.

SHEFFIELD CITIZENS ADVICE AND LAW CENTRE

FINANCIAL STATEMENTS FOR THE YEAR ENDED

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INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF

SHEFFIELD CITIZENS ADVICE AND LAW CENTRE

Responsibilities of trustees

As explained more fully in the trustees' responsibilities statement set out on page 5, 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 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

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.

As part of an audit in accordance with ISAs (UK), we exercise professional judgment and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the charitable company's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the trustees.
- Conclude on the appropriateness of the trustees' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the charitable company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the charitable company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

SHEFFIELD CITIZENS ADVICE AND LAW CENTRE

FINANCIAL STATEMENTS FOR THE YEAR ENDED

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INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF

SHEFFIELD CITIZENS ADVICE AND LAW CENTRE

Use of our report

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of part 16 of the Companies Act 2006. 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 members as a body, for our audit work, for this report, or for the opinions we have formed.

B.P. Ashmore

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Brendan Ashmore ACA
Senior Statutory Auditor
for and on behalf of Tingle Ashmore Ltd
Chartered Accountants and Statutory Auditors
Enterprise House
Broadfield Court
Sheffield
S8 0XF

Dated : *6/9/18*

SHEFFIELD CITIZENS ADVICE AND LAW CENTRE

FINANCIAL STATEMENTS FOR THE YEAR ENDED

31ST MARCH 2018

STATEMENT OF FINANCIAL ACTIVITIES AND INCOME AND EXPENDITURE ACCOUNT

	Notes	Unrestricted funds	Restricted funds	Total funds	Total funds
		£	£	£	£
Income from:					
Charitable activities	1	1,222,641	2,440,029	3,662,670	3,589,283
Donations:					
Donations and voluntary income		14,986	-	14,986	13,483
Donated services and facilities	2	-	5,232	5,232	6,130
Investment income - bank interest		2,597	-	2,597	1,531
Other income		12,336	-	12,336	14,803
Total income		<u>1,252,560</u>	<u>2,445,261</u>	<u>3,697,821</u>	<u>3,625,230</u>
Expenditure on:					
Charitable activities	3	1,311,957	2,465,035	3,776,992	3,872,528
Total expenditure	4	<u>1,311,957</u>	<u>2,465,035</u>	<u>3,776,992</u>	<u>3,872,528</u>
Net expenditure for the year		(59,397)	(19,774)	(79,171)	(247,298)
Transfers between funds	15	<u>60,817</u>	<u>(60,817)</u>	-	-
Net movement in funds	5	1,420	(80,591)	(79,171)	(247,298)
Funds brought forward at 1st April 2017		1,033,204	113,102	1,146,306	1,393,604
Funds carried forward at 31st March 2018		<u><u>£1,034,624</u></u>	<u><u>£32,511</u></u>	<u><u>£1,067,135</u></u>	<u><u>£1,146,306</u></u>

The Statement of Financial Activities includes all gains and losses recognised in the year.
All income and expenditure derive from continuing activities.

SHEFFIELD CITIZENS ADVICE AND LAW CENTRE
FINANCIAL STATEMENTS FOR THE YEAR ENDED
31ST MARCH 2018
BALANCE SHEET

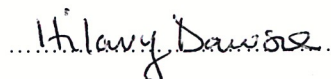
	Notes	2018	2017
		£	£
Fixed assets			
Tangible assets	9	389,023	<u>412,593</u>
Current assets			
Debtors	10	257,640	434,683
Cash at bank and on hand		<u>725,388</u>	<u>598,351</u>
		983,028	1,033,034
Creditors - amounts falling due within one year	11	<u>304,916</u>	<u>299,321</u>
Net current assets		<u>678,112</u>	<u>733,713</u>
Net assets		<u>£1,067,135</u>	<u>£1,146,306</u>
Income funds			
Unrestricted funds			
General funds	15	1,034,624	1,033,204
Restricted funds	15	<u>32,511</u>	<u>113,102</u>
Total funds	14	<u>£1,067,135</u>	<u>£1,146,306</u>

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

These financial statements were approved and authorised for issue by the Board on 5/09/18 and signed on their behalf by



Mark Gamsu (Chair)



Hilary Dawson (Trustee, Chair of Finance, Audit and Risk Committee)

SHEFFIELD CITIZENS ADVICE AND LAW CENTRE
FINANCIAL STATEMENTS FOR THE YEAR ENDED
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STATEMENT OF CASH FLOWS

	Total funds	Total funds
	2018	2017
	£	£
Cash flows from operating activities:		
Net cash provided by/(used in) operating activities	<u>124,440</u>	<u>(673,632)</u>
Cash flows from investing activities:		
Interest received	2,597	2,626
Purchase of tangible fixed assets	<u>-</u>	<u>(178,660)</u>
Net cash provided by/(used in) investing activities	<u>2,597</u>	<u>(176,034)</u>
Change in cash and cash equivalents in the year	127,037	(849,666)
Cash and cash equivalents at the beginning of the year	<u>598,351</u>	<u>1,448,017</u>
Cash and cash equivalents at the end of the year	<u><u>£725,388</u></u>	<u><u>£598,351</u></u>
Reconciliation of net expenditure to net cash flow from operating activities:		
Net expenditure for the year	(79,171)	(247,298)
Adjustments for:		
Depreciation charges	23,570	16,422
Interest receivable	(2,597)	(1,531)
Decrease/(increase) in debtors	177,043	(210,890)
Increase/(decrease) in creditors	<u>5,595</u>	<u>(230,335)</u>
Net cash provided by/(used in) operating activities	<u><u>£124,440</u></u>	<u><u>£(673,632)</u></u>

SHEFFIELD CITIZENS ADVICE AND LAW CENTRE
FINANCIAL STATEMENTS FOR THE YEAR ENDED
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PRINCIPAL ACCOUNTING POLICIES

These financial statements have been prepared under the historical cost convention and in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) effective 1st 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.

Sheffield Citizens Advice and Law Centre meets the definition of a public benefit entity under FRS 102.

The following is a summary of the more important accounting policies used by the charity.

Going concern

The financial statements have been prepared on a going concern basis as the trustees believe that no material uncertainties exist.

Income

All income is accounted for as soon as the charity has entitlement to the income, there is certainty of receipt and the amount can be measured.

Income is only deferred when:

- The donor specifies that the grant or donation must only be used in future accounting periods; or
- The donor has imposed conditions which must be met before the charity has unconditional entitlement.

Grants receivable are written off to the income and expenditure account in the period to which they relate. Grants in respect of specific projects are credited to a restricted fund, against which relevant expenditure is charged.

Contract Income

Revenue is recognised as contract activity progresses to reflect the partial performance of our contractual obligations. The amount of revenue included reflects the proportion of each case completed.

Donated services and facilities

This is included in the Statement of Financial Activities when receivable and is valued at cost to the donor.

Expenditure

Expenditure is recognised on an accruals basis as a liability is incurred. VAT which cannot fully be recovered is reported as a separate item.

All costs directly relating to the objects of the charity are treated as direct charitable expenditure. Wherever possible, specific running costs are charged to individual funds. Where donors have granted sums for these costs, which include a contribution to shared running costs, the funds are charged with the permitted amount, less any specific running costs incurred.

Charitable expenditure comprises those costs met by the charity in the delivery of its activities and services for its beneficiaries. It includes both the direct costs and support costs relating to such activities. Governance costs include those costs incurred in meeting the constitutional and statutory requirements of the charity and include its audit fees and costs linked to the strategic management of the charity.

SHEFFIELD CITIZENS ADVICE AND LAW CENTRE
FINANCIAL STATEMENTS FOR THE YEAR ENDED
31ST MARCH 2018
PRINCIPAL ACCOUNTING POLICIES

Irrecoverable value added tax

Irrecoverable value added tax relating to fixed assets is capitalised as part of the asset cost. Amounts that relate to resources expended are written off to the Statement of Financial Activities in the period in which they arise.

Pension contributions

The charity makes defined contributions into a Scottish Widows pension scheme. Contributions are charged to expenditure as they become payable.

Termination Benefits

Termination benefits are payable when employment is terminated before the normal retirement date, or whenever an employee accepts voluntary redundancy in exchange for these benefits. The charity recognises termination benefits when it is demonstrably committed to either (i) terminating the employment of current employees according to a detailed formal plan without possibility of withdrawal or (ii) providing termination benefits as a result of an offer made to encourage voluntary redundancy.

Accrued Holiday Pay

Provision is made at the balance sheet date for holidays accrued but not taken, at the salary of the relevant employee at that date. The expected cost of compensated short-term absence (i.e holidays) is charged to the SOFA on an accruals basis.

Taxation

The charity is a registered charity and as such is not liable to corporation tax on its income to the extent that its income is used for charitable purposes.

Fixed assets

Depreciation is calculated so as to write off the cost of fixed assets over their estimated useful lives unless the nature of the grant from which they were purchased requires a shorter period. Individual items costing less than £2,000 are excluded. The depreciation rates used are as follows:

Leasehold property	over the remaining term of the lease
Computer equipment	33.3% per annum of cost
Other equipment, fixtures and fittings	33.3% per annum of cost

Debtors

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

Creditors

Creditors are recognised when 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 are normally recognised at their settlement amount after allowing for any trade discounts due.

SHEFFIELD CITIZENS ADVICE AND LAW CENTRE
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PRINCIPAL ACCOUNTING POLICIES

Leasing commitments

Rentals paid under operating leases are charged to the statement of financial activities as the rentals accrue.

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity, unless they have been designated for other purposes.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by the donors or which have been raised by the charity for particular purposes. The aim and use of each restricted fund is set out in the notes to the financial statements.

Legal status

The charity is a company limited by guarantee and has no share capital. 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.

SHEFFIELD CITIZENS ADVICE AND LAW CENTRE

FINANCIAL STATEMENTS FOR THE YEAR ENDED

31ST MARCH 2018

NOTES TO THE FINANCIAL STATEMENTS

	Unrestricted funds	Restricted funds	Total funds 2018	Total funds 2017
	£	£	£	£
1 Charitable activities				
Sheffield City Council:				
Voluntary Sector Grant	-	864,000	864,000	876,000
Sheffield Advocacy Hub	797,734	-	797,734	-
Registered Housing Providers - Advice Service	39,900	-	39,900	39,900
Sheffield Working	20,000	-	20,000	40,000
Building Successful Families Service	-	33,000	33,000	33,000
Emergency Food Relief	-	58,000	58,000	58,000
Independent Mental Capacity Act Advocacy Service	-	-	-	279,887
Independent Mental Health Act Advocacy Service	-	-	-	101,117
Deprivation of Liberty Advocacy Service	-	-	-	124,391
Ambition Working	-	-	-	40,004
Care Act Advocacy	-	-	-	17,291
Citizens Advice:				
Money Advice Service funded debt service	-	624,120	624,120	611,618
Consumer Service	-	422,714	422,714	169,801
Pension Wise	-	97,471	97,471	159,382
Energy Best Deal	-	34,250	34,250	31,800
Core Cities Grant	-	-	-	16,689
Big Lottery:				
Advice and Foodbanks	-	79,281	79,281	90,182
Deaf Advice Peer Support	-	63,135	63,135	81,467
Improving Financial Confidence:				
Brass Tactics project	-	-	-	141,721
Vulnerable People project	-	-	-	137,610
NHS Sheffield Clinical Commissioning Group:				
Generic Advocacy Service	109,215	-	109,215	109,215
Mental Health Advice Service	-	71,000	71,000	71,000
Information Service	-	-	-	54,500
Older Adults Advocacy	-	-	-	12,000
Other:				
Legal Services	89,044	-	89,044	65,624
Weston Park Cancer Information Centre	75,246	-	75,246	73,889
South Yorkshire Housing Association	-	34,632	34,632	12,784
St Luke's Hospice Advice Service	17,500	-	17,500	-
Doncaster MBC - Independent Mental Capacity Act Advocacy Service	15,466	-	15,466	-
Great Places Housing Group	4,900	15,623	20,523	21,573
Sheffield Children's Hospital, Becton Advocacy	9,844	-	9,844	-
Martin Lewis Fund-British Sign Language	-	-	-	26,000
Small Funds	43,792	42,803	86,595	92,838
	<u>£1,222,641</u>	<u>£2,440,029</u>	<u>£3,662,670</u>	<u>£3,589,283</u>

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2 Donated services and facilities

The Sheffield Health & Social Care NHS Foundation Trust provides the charity with office space and other administration support costs. A total of £5,232 (2017 - £6,130) has been recognised as income and expenditure to reflect the administration support costs. No value has been recognised towards the provision of office space.

	Unrestricted funds	Restricted funds	Total funds	Total funds
			2018	2017
	£	£	£	£
3 Costs of charitable activities by fund type				
Advice and information services	1,305,363	2,465,035	3,770,398	3,865,379
Governance costs:				
Audit and accountancy fees	3,510	-	3,510	4,089
Legal and professional fees	2,648	-	2,648	2,676
Other	436	-	436	384
	<u>£1,311,957</u>	<u>£2,465,035</u>	<u>£3,776,992</u>	<u>£3,872,528</u>
4 Classification of resources expended				
Wages and salaries			2,988,033	3,123,142
Redundancies, compromise agreements and associated costs			-	73,713
Other staff and volunteer costs			108,323	94,816
Office costs			153,367	164,201
Premises costs			184,940	190,466
Equipment and IT support			74,893	125,112
Professional fees and consultants			27,558	29,707
Partner payments			208,228	30,698
Disbursements			973	2,003
Audit and accountancy			3,510	4,089
Other costs			3,597	18,159
Depreciation			23,570	16,422
			<u>£3,776,992</u>	<u>£3,872,528</u>
5 Net movement in funds				
This is stated after charging:-				
Depreciation			23,570	16,422
Auditor's remuneration - audit			2,555	2,592
- accountancy			955	1,497
			<u></u>	<u></u>

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	Total funds	Total funds
	2018	2017
	£	£
6 Analysis of staff costs, trustee remuneration and expenses, and the cost of key management personnel		
Salaries	2,648,194	2,727,148
Redundancies	-	73,713
Employer's national insurance	203,930	220,469
Pension costs	135,909	175,525
	<u>£2,988,033</u>	<u>£3,196,855</u>

No employees had employee benefits in excess of £60,000 in either year.

The trustees were not paid or received any other benefits from employment with the charity in either year. Travel and parking expenses totalling £40 were reimbursed to one trustee during the year (2017 - two trustees were reimbursed £112 for the cost of attending a conference).

The key management personnel of the charity comprise the trustees, the Chief Executive, Deputy Chief Executive and Head of Advice. The total employee benefits of the key management personnel were £113,557 (2017: £121,086).

7 Staff numbers

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

	2018 No	2017 No
Managers and advice supervisors	24	28
Advisers and advocates	99	109
Administration and support	23	26
	<u>146</u>	<u>163</u>

Calculated on the basis of full-time equivalents, the total was 117 (2017 - 124).

8 Related party transactions

The aggregate total of donations received without conditions from trustees in the year was £200 (2017 - £nil).

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9	Tangible assets	Leasehold property	Equipment, fixtures and fittings	Total
		£	£	£
	Cost or valuation			
	As at 1st April 2017 and at 31st March 2018	<u>419,043</u>	<u>291,515</u>	<u>710,558</u>
	Depreciation			
	As at 1st April 2017	11,462	286,503	297,965
	Charge for the year	<u>20,175</u>	<u>3,395</u>	<u>23,570</u>
	As at 31st March 2018	<u>31,637</u>	<u>289,898</u>	<u>321,535</u>
	Net book value			
	As at 31st March 2018	<u>£387,406</u>	<u>£1,617</u>	<u>£389,023</u>
			2018	2017
			£	£
10	Debtors			
	Trade debtors		174,413	248,433
	Work in progress		21,948	28,273
	Grants receivable		12,382	119,278
	Other debtors and prepayments		<u>48,897</u>	<u>38,699</u>
			<u>£257,640</u>	<u>£434,683</u>
11	Creditors - amounts falling due within one year			
	Trade creditors		72,845	27,472
	Taxation and social security		110,518	105,454
	Accruals		68,478	74,287
	Deferred income (note 12)		42,956	69,551
	Outstanding pension contributions		9,621	16,627
	Other creditors		398	5,042
	Funds held on behalf of others		<u>100</u>	<u>888</u>
			<u>£304,916</u>	<u>£299,321</u>

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	2018	2017
	£	£
12 Deferred income		
Balance at 1st April 2017	69,551	318,834
Amount released to Incoming resources from charitable activities	(69,551)	(267,577)
Amount deferred in the year	<u>42,956</u>	<u>18,294</u>
Balance at 31st March 2018	<u><u>£42,956</u></u>	<u><u>£69,551</u></u>

Deferred income comprises grants which the donors have specified must be used in future accounting periods.

- 13 Operating leases
The charity had operating leases at the year end with total future minimum lease payments as follows:

	2018	2017
	£	£
Land and buildings		
Amount falling due:		
Within 1 year	44,242	24,292
Within 2 to 5 years	155,405	164,954
After more than 5 years	<u>115,710</u>	<u>147,630</u>
Plant and equipment		
Amount falling due:		
Within 1 year	16,843	18,745
Within 2 to 5 years	<u>28,452</u>	<u>53,772</u>

- 14 Total funds
Fund balances at 31st March 2018 are represented by:-

	Unrestricted funds	Restricted funds	Total funds
	£	£	£
Fixed assets	374,227	14,796	389,023
Net current assets	<u>660,397</u>	<u>17,715</u>	<u>678,112</u>
Net assets	<u><u>£1,034,624</u></u>	<u><u>£32,511</u></u>	<u><u>£1,067,135</u></u>

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15 Income funds

	Balance at 1st Apr 2017	Movement in resources		Transfers between funds	Balance at 31st Mar 2018
	£	Incoming £	Outgoing £	£	£
Restricted funds					
Sheffield City Council:					
Voluntary Sector Grant	-	864,000	(864,000)	-	-
Building Successful Families	-	33,000	(33,000)	-	-
Emergency Food Relief	2,000	58,000	(56,000)	-	4,000
Citizens Advice:					
Money Advice Service	-	624,120	(563,303)	(60,817)	-
Pension Wise	-	97,471	(97,471)	-	-
Pension Wise - Screening	28,000	-	(28,000)	-	-
Energy Best Deal	4,500	34,250	(38,750)	-	-
Consumer Service	-	422,714	(422,714)	-	-
Broadband grant	-	5,000	(5,000)	-	-
Core Cities Grant	5,565	-	(40)	-	5,525
Big Lottery:					
IFC Brass Tactics project	-	-	-	-	-
IFC Vulnerable People project	-	-	-	-	-
Deaf Advice Peer Support	11,404	63,135	(74,539)	-	-
Advice and Foodbanks	1,084	79,281	(76,175)	-	4,190
NHS Sheffield Clinical Commissioning Group:					
Mental Health Advice Service	-	71,000	(71,000)	-	-
Other:					
Martin Lewis Fund - British Sign Language	25,000	-	(25,000)	-	-
South Yorkshire Housing Association	-	34,632	(34,632)	-	-
Great Places Housing Group	-	15,623	(15,623)	-	-
The Henrietta Kitching Will Trust	13,973	-	(13,973)	-	-
Other smaller funders	2,152	43,035	(41,187)	-	4,000
Fixed asset fund	19,424	-	(4,628)	-	14,796
Total restricted funds	<u>113,102</u>	<u>2,445,261</u>	<u>(2,465,035)</u>	<u>(60,817)</u>	<u>32,511</u>
Unrestricted funds					
General funds	<u>1,033,204</u>	<u>1,252,560</u>	<u>(1,311,957)</u>	<u>60,817</u>	<u>1,034,624</u>
Total funds	<u>£1,146,306</u>	<u>£3,697,821</u>	<u>£(3,776,992)</u>	<u>£-</u>	<u>£1,067,135</u>

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Purpose of restricted funds

Sheffield City Council:

Voluntary Sector Grant - To contribute to the funding of a city wide advice service for Sheffield including advice provided from a range of locations, in community languages where required and via different channels and pathways.

Building Successful Families Service - A grant to fund the development of bespoke pathways and referral routes for accessing advice services by families supported by Building Successful Families Partnership.

Emergency Food Relief - A grant to support advice to users of Sheffield foodbanks.

Citizens Advice:

Money Advice Service funded debt service - To fund the provision of a specialist debt service across the city.

Pension Wise – A face to face guidance service for people aged 50 or over with a defined contribution pension, delivered to people across South Yorkshire.

Pension Wise Screening - A grant to support screening and booking of Pension wise clients.

Energy Best Deal - A grant to provide advice and support in relation to fuel poverty.

National Consumer Service - A grant via a sub-contract from Citizens Advice Manchester to provide part of the national consumer telephone service.

Broadband grant - A grant from Citizens Advice by way of compensation following the withdrawal of the subsidised internet line.

Core Cities Funding - A fund to support activities of the Local Citizens Advice Core Cities group.

Big Lottery:

Deaf Advice Peer Support Project – A service to deliver advice, support and mentoring for deaf people.

Advice and Foodbanks - A four year service providing advice to users of Sheffield's foodbanks.

NHS Sheffield Clinical Commissioning Group:

Mental Health Advice Service - A grant to fund advice for inpatients and people with complex mental health needs within the community.

Other:

Citizens Advice Martin Lewis Fund - A grant to support the development of a skype service for BSL users.

South Yorkshire Housing Association - Building Better Opportunities - A grant to support bespoke advice provision for the beneficiaries of the building better opportunities service.

Great Places Housing Group - A grant to provide targeted advice to tenants of Great Places Housing Group.

The Henrietta Kitching Will Trust - A legacy for the benefit of the deaf community in Sheffield.

Other small funders - A range of funding to support core advice service provision including training support to volunteers, bespoke pathways and outreach services and support to clients.

Fixed asset fund - Is the net book value of fixed assets purchased using restricted monies.

Transfer between funds

Where fixed assets are purchased using restricted funds, the relevant cost in the year of addition is transferred out of the relevant restricted fund and into the restricted fixed asset fund.

The transfer from Citizens Advice: Money Advice Service restricted funds to general unrestricted funds relates to the surplus on this fund transferred in line with the funding agreement

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16 Prior year comparatives

A detailed breakdown of the 2017 statement of financial activities between unrestricted and restricted funds is as follows:

	Unrestricted funds	Restricted funds	Total funds 2017
	£	£	£
Income from:			
Charitable activities	1,030,378	2,558,905	3,589,283
Donations and voluntary income	13,483	-	13,483
Donated services and facilities	-	6,130	6,130
Investment income - bank interest	1,531	-	1,531
Other income	14,803	-	14,803
	<u>1,060,195</u>	<u>2,565,035</u>	<u>3,625,230</u>
Total income			
Expenditure on:			
Charitable activities	1,243,758	2,628,770	3,872,528
	<u>1,243,758</u>	<u>2,628,770</u>	<u>3,872,528</u>
Total expenditure			
Net income for the year	(183,563)	(63,735)	(247,298)
Transfers between funds	28,454	(28,454)	-
	<u>£(155,109)</u>	<u>£(92,189)</u>	<u>£(247,298)</u>
Net movement in funds			

