

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 2020

TINGLE ASHMORE LTD
CHARTERED ACCOUNTANTS AND REGISTERED AUDITORS
SHEFFIELD

SHEFFIELD CITIZENS ADVICE AND LAW CENTRE
FINANCIAL STATEMENTS FOR THE YEAR ENDED
31ST MARCH 2020

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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 31st March 2020. 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.

The trustees have, this year, updated the description of the organisation's purpose and values.

Our purpose

- We provide free, confidential and independent advice and advocacy services to help individuals, families and communities have the knowledge, expert support and confidence to solve their problems.
- We provide services for everyone. We recognise that some clients, because of their circumstances or the impact of the problem or the discrimination they face, need more help to achieve the best outcome.
- We campaign for improvements to policies and practices that affect the lives of clients we help by using evidence and research from service provision.
- We serve Sheffield communities. We also contribute to regional or national service delivery when we can show benefit to Sheffield communities.

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Our values

Our purpose is underpinned by our values. Our values drive all aspects of our work, the way we relate to our communities and clients and the way we relate to each other. Our values drive our behaviours and we expect all of our People to support our values.

- We are a values driven organisation. Our People are motivated by their desire to make a difference to the clients we help and this is our focus.
- We are committed to fairness, across our society and within our organisation.
- We are committed to challenging the impact of poverty, inequality and discrimination on the lives of the individuals and communities we help.
- We are proud of, respect and celebrate our diversity, the diversity of our clients, communities and our People, and are committed to being an inclusive organisation.
- We encourage and support our People to work with others, to seek out and develop partnerships across communities and neighbourhoods and be generous with how we share our skills, resources and support
- We will work to service standards to ensure best practice.

We are refreshing our strategy and developing plans to improve the service we offer. Central to our approach is to bring improved efficiency and make better use of resources to enable us to help more people achieve the outcomes they want. We want to get the balance right between phone, digital and in person support so that we can provide a service that works for people who need to use our services. We want to deliver our services in partnership with others, locally, regionally and nationally and in particular Sheffield City Council and play our part in achieving the City's strategic objectives.

Our four service commitments

- Our services are accessible and available when needed. We offer our services through different channels, guiding clients to the channel which best suits their needs. We use technology to support efficient delivery. We design our services to ensure a straightforward client journey. Our services are visible. Our communities know how to access them and are confident of being able to do so. Where people face barriers to engagement such as language barriers or because of ill-health or disability we provide services designed to help overcome these barriers.
- We support prevention and early intervention to lessen the impact of the problems people face. We work with others to help build community knowledge and skills to provide information at the earliest opportunity. We embed a common assessment across all of our services to ensure that "every contact counts" and that there is "no wrong door". We identify, at the earliest opportunity, how to best help people prevent problems escalating. We ensure that we provide practical tools to support self-help. Where a partner is better able to provide the required support, we help people get that support from the right partner at the right time.
- We help people achieve the outcomes they want and which will have the greatest impact on their lives. Our services are quality assured, strongly branded and are delivered by our People, with the required specialist skills, knowledge and an understanding of our local communities, to help achieve these outcomes. We seek out and act on our clients' feedback on the services we provide and ask our clients and our communities to help us design our services which better meet their needs.
- We make the best use of our resources to make the greatest difference. We put more resource and attention into the advice and advocacy areas that our data and experience shows matter most to people, particularly those experiencing poverty and disadvantage. We build strong relationships with trusted partner organisations so that we can help clients find a way forward on all issues. We support and develop our People, including a focus on their health and wellbeing, in recognition that our People are our critical resource in delivering good outcomes for clients. We build our capacity by maximising volunteering opportunities. We build the capacity in the city to provide help to more clients by using our expertise to engage partners in that delivery. We provide the resources including premises to support efficient delivery.

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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 2019-2020, our Sheffield advice services helped 25,000 people with just under 87,000 issues. Of the 87,000 issues 59% related to welfare benefits (58% of the people we helped had at least one welfare benefits issue). Of the 25,000 people, we helped 16% with debt and money issues, 7% with immigration issues and 7% with housing 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 also deliver some national advice services, including being part of a network of centres delivering the national consumer advice service. Our contribution to this service is to advise about 70,000 people a year.

Fundraising standards information

The charity had no significant fundraising activities in the year.

COVID 19

During the last month of 2019-20, the COVID-19 pandemic resulted in a rapid lockdown and closure of our offices, with almost all of our paid staff and many of our volunteers continuing to provide services from home using telephone and digital means. We reshaped our services within a short time period and were able to continue with minimal interruption to services. However it is clear that the pandemic has brought with it a financial crisis for many existing clients and many others in Sheffield who have not accessed our services before, along with severe challenges for the whole of the charitable sector. The Trustees have strengthened their oversight of the charity's finances going into 2020-21 with this in mind, with closer monitoring and forecasting to ensure the best possible outcome for the organisation.

Financial review

2019-2020 is the sixth complete year of operation. The statement of financial activities shows income of £4,954,016 and expenditure of £4,669,534 and hence a surplus of £284,482. This planned operating surplus includes £100,000 earmarked for improvements to our IT infrastructure. This consequently increased the charity's reserves, as required by its reserves policy.

The cash position at the year-end shows a reduction of £55,887.

The Charity continues to secure grants and contracts from a wide range of sources including local and national funding streams. The charity's services are being provided on a sound financial basis, despite the pandemic crisis and the disruption to some anticipated new funding streams and some smaller existing funding streams.

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Reserves policy

The Trustees have confirmed 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 Board).

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 £1,174,100. At 31st March 2020 free reserves were £1,055,792 (2019 £780,835). The Trustees have agreed a plan to gradually increase the level of reserves in order to reach the desired level and the outcome in 2019-20 is in line with this plan.

The Trustees, in light of the COVID 19 pandemic and uncertainty over particular funding streams, have exceptionally approved a deficit budget for 2020-21 with a ceiling of no more than £100k. This was considered essential despite also affirming the existing reserves policy as set out above.

Investment policy

Any reserves available for Investment are held in interest bearing cash deposit accounts chosen in line with the charity's ethical stance. These reserves are spread across more than one institution to take advantage of the Financial Services Compensation Scheme, in the event of bank failure.

Plans for the future

The Board has revised our strategy to guide the organisation over the next few years to enable us to realise our ambition. This work was in train before the pandemic focused attention on more immediate issues. However the reshaped purpose and values, as set out in the introduction to this report, are now shaping the Board's response to the new situation, in setting the direction of the organisation and agreeing priorities.

Structure, governance and management

The legal and administrative information set out on page 5 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. In May 2019, the Board appointed a new trustee who is financially qualified. Three trustees resigned during 2019-20 (and one in July 2020). The Board is now actively recruiting four new Trustees. The Board of Trustees meets at least ten times a year. The Board has a Finance, Audit and Risk committee. In addition, in May 2019 the Board set up a People and HR committee. Both committees meet regularly. The Board has a scheme of delegation. In April 2019, the Board approved the financial plan for 2019-2020 and the subsequent revised forecast in November 2019. The Board receives 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 2019 and issued by the Charities Commission, known as the Charities SORP.

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Risk management

The finance, audit and risk committee is responsible for ensuring that we manage risk effectively. The risk management arrangements include robust performance and quality 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.

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	
	Hilary Dawson	04/09/13	
	Claire Holden	07/10/15	
	Beatrice Karol Burks	05/10/16	
	Mary Seneviratne	05/10/16	
	Mark Smith	05/10/16	
	Susan Hird	05/09/18	
	Sheila Robinson	05/09/18	
	Helen Steers	05/09/18	
	Nathan Golding	01/05/19	05/08/20
	Trevor Wigmore-Smith	18/07/13	05/02/20
	Callum Dixon	05/10/16	16/01/20
	Khurum Sethi	05/09/18	07/11/19

Principal Staff

Chief Executive	Clare Lodder
Head of Advice	Joanne Abdulla
Head of Resources and Organisational Development	Peter Brown (from Aug 19)

SHEFFIELD CITIZENS ADVICE AND LAW CENTRE
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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 2019 (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.

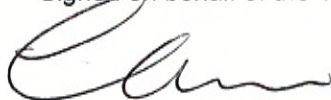
In so far as the trustees are aware:

- 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 6th November 2019.

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 : 9/11/20

Mark Gamsu (Trustee Board Chair and Company Director)

SHEFFIELD CITIZENS ADVICE AND LAW CENTRE
FINANCIAL STATEMENTS FOR THE YEAR ENDED
31ST MARCH 2020
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 2020 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 2020, 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.

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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 6, 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
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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

Dated : *9/11/20*

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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

SHEFFIELD CITIZENS ADVICE AND LAW CENTRE

FINANCIAL STATEMENTS FOR THE YEAR ENDED

31ST MARCH 2020

STATEMENT OF FINANCIAL ACTIVITIES AND INCOME AND EXPENDITURE ACCOUNT

		Unrestricted funds	Restricted funds	Total funds	Total funds
	Notes			2020	2019
		£	£	£	£
Income from:					
Charitable activities	1	1,601,995	3,278,829	4,880,824	4,083,513
Donations:					
Donations and voluntary income		24,954	-	24,954	9,892
Donated services and facilities	2	-	4,500	4,500	4,940
Investment income - bank interest		3,669	-	3,669	886
Other income		40,069	-	40,069	12,062
Total income		<u>1,670,687</u>	<u>3,283,329</u>	<u>4,954,016</u>	<u>4,111,293</u>
Expenditure on:					
Charitable activities	3	1,424,097	3,245,437	4,669,534	3,982,778
Total expenditure	4	<u>1,424,097</u>	<u>3,245,437</u>	<u>4,669,534</u>	<u>3,982,778</u>
Net income for the year		246,590	37,892	284,482	128,515
Transfers between funds	15	<u>4,334</u>	<u>(4,334)</u>	-	-
Net movement in funds	5	250,924	33,558	284,482	128,515
Funds brought forward at 1st April 2019		<u>1,153,764</u>	<u>41,886</u>	<u>1,195,650</u>	<u>1,067,135</u>
Funds carried forward at 31st March 2020		<u><u>£1,404,688</u></u>	<u><u>£75,444</u></u>	<u><u>£1,480,132</u></u>	<u><u>£1,195,650</u></u>

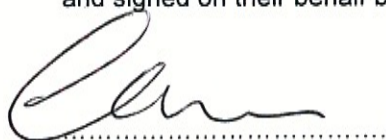
The Statement of Financial Activities includes all gains and losses recognised in the year.
All income and expenditure derive from continuing activities.

SHEFFIELD CITIZENS ADVICE AND LAW CENTRE
FINANCIAL STATEMENTS FOR THE YEAR ENDED
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BALANCE SHEET

	Notes	2020	2019
		£	£
Fixed assets			
Tangible assets	9	361,650	<u>387,512</u>
Current assets			
Debtors	10	551,178	215,222
Cash at bank and on hand		<u>969,790</u>	<u>1,025,677</u>
		1,520,968	1,240,899
Creditors - amounts falling due within one year	11	<u>402,486</u>	<u>432,761</u>
Net current assets		<u>1,118,482</u>	<u>808,138</u>
Net assets		<u><u>£1,480,132</u></u>	<u><u>£1,195,650</u></u>
Income funds			
Unrestricted funds			
General funds	15	1,404,688	1,153,764
Restricted funds	15	<u>75,444</u>	<u>41,886</u>
Total funds	14	<u><u>£1,480,132</u></u>	<u><u>£1,195,650</u></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 9/11/2020 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
31ST MARCH 2020
STATEMENT OF CASH FLOWS

	Total funds	Total funds
	2020	2019
	£	£
Cash flows from operating activities:		
Net cash (used in)/provided by operating activities	<u>(59,556)</u>	<u>323,260</u>
Cash flows from investing activities:		
Interest received	3,669	886
Purchase of tangible fixed assets	<u>-</u>	<u>(23,857)</u>
Net cash provided by/(used in) investing activities	<u>3,669</u>	<u>(22,971)</u>
Change in cash and cash equivalents in the year	(55,887)	300,289
Cash and cash equivalents at the beginning of the year	<u>1,025,677</u>	<u>725,388</u>
Cash and cash equivalents at the end of the year	<u><u>£969,790</u></u>	<u><u>£1,025,677</u></u>
Cash and cash equivalents consists of:		
Cash at bank and on hand	<u><u>£969,790</u></u>	<u><u>£1,025,677</u></u>
Reconciliation of net income to net cash flow from operating activities:		
Net income for the year	284,482	128,515
Adjustments for:		
Depreciation charges	25,862	25,368
Interest receivable	(3,669)	(886)
(Increase)/decrease in debtors	(335,956)	42,418
(Decrease)/increase in creditors	<u>(30,275)</u>	<u>127,845</u>
Net cash (used in)/provided by operating activities	<u><u>£(59,556)</u></u>	<u><u>£323,260</u></u>

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

General information and basis of preparation

Sheffield Citizens Advice and Law Centre is a company limited by guarantee registered 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 5 of these financial statements.

The charity constitutes a public benefit entity as defined by FRS 102. These 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 application in the UK and Republic of Ireland issued in October 2019, the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102), the Charities Act 2011, the Companies Act 2006 and UK Generally Accepted Accounting Practice.

The financial statements are prepared on a going concern basis under the historical cost convention. The financial statements are presented in sterling which is the functional currency of the charity.

Income recognition

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 recognition

Expenditure is recognised on an accruals basis as a liability is incurred. VAT which cannot fully be recovered is reported within the expense type incurred.

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
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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
FINANCIAL STATEMENTS FOR THE YEAR ENDED
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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.

Going concern

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

SHEFFIELD CITIZENS ADVICE AND LAW CENTRE
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	Unrestricted funds	Restricted funds	Total funds 2020	Total funds 2019
	£	£	£	£
1 Charitable activities				
Sheffield City Council:				
Core Service Grant	-	841,536	841,536	841,536
Sheffield Advocacy Hub	1,016,178	-	1,016,178	847,564
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
Opportunity Sheffield	59,583	-	59,583	-
Citizens Advice:				
Money Advice Service funded debt service	-	624,026	624,026	624,120
Consumer Service	-	418,136	418,136	421,239
Pension Wise	-	273,509	273,509	198,264
Help to claim	-	624,283	624,283	182,967
Energy Best Deal	-	4,836	4,836	4,500
Big Lottery:				
Advice and Foodbanks	-	100,035	100,035	100,035
Deaf Empowerment and Fairness (DEaF)	-	99,147	99,147	107,985
NHS Sheffield Clinical Commissioning Group:				
Generic Advocacy Service	120,137	-	120,137	109,215
Mental Health Advice Service	-	78,100	78,100	71,000
Other:				
Legal Services	146,714	-	146,714	135,803
Weston Park Cancer Information Centre	78,188	-	78,188	76,652
Asylum, Migration and Integration Fund	-	55,946	55,946	9,120
Law Centre's Network - EUSS	-	31,693	31,693	-
South Yorkshire Housing Association	25,000	-	25,000	55,887
St Luke's Hospice Advice Service	19,803	-	19,803	23,330
Great Places Housing Group	2,975	15,623	18,598	20,523
Sheffield Children's Hospital, Becton Advocacy	10,738	-	10,738	11,685
SOAR Community - Age Better	-	24,552	24,552	12,051
Totley Outreach	-	8,250	8,250	12,000
Stewarts Law	19,631	-	19,631	11,779
Small Funds	43,148	46,157	89,305	93,358
	<u>£1,601,995</u>	<u>£3,278,829</u>	<u>£4,880,824</u>	<u>£4,083,513</u>

SHEFFIELD CITIZENS ADVICE AND LAW CENTRE
FINANCIAL STATEMENTS FOR THE YEAR ENDED
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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 £4,500 (2019 - £4,940) 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
			2020	2019
	£	£	£	£
3 Costs of charitable activities by fund type				
Advice and information services	1,419,098	3,245,437	4,664,535	3,978,299
Governance costs:				
Audit and accountancy fees	2,671	-	2,671	3,669
Legal and professional fees	-	-	-	493
Other	2,328	-	2,328	317
	<u>£1,424,097</u>	<u>£3,245,437</u>	<u>£4,669,534</u>	<u>£3,982,778</u>
4 Classification of resources expended				
Wages and salaries			3,785,859	3,119,080
Other staff and volunteer costs			134,165	117,967
Office costs			167,021	158,892
Premises costs			199,271	192,735
Equipment and IT support			154,116	178,109
Professional fees and consultants			30,125	21,553
Partner payments			161,250	142,943
Disbursements			794	16,903
Audit and accountancy			2,671	3,669
Other costs			8,400	5,559
Depreciation			25,862	25,368
			<u>£4,669,534</u>	<u>£3,982,778</u>
5 Net movement in funds				
This is stated after charging:-				
Depreciation			25,862	25,368
Auditor's remuneration - audit			2,309	2,665
- accountancy			362	1,004
			<u></u>	<u></u>

SHEFFIELD CITIZENS ADVICE AND LAW CENTRE
FINANCIAL STATEMENTS FOR THE YEAR ENDED
31ST MARCH 2020
NOTES TO THE FINANCIAL STATEMENTS

	Total funds	Total funds
	2020	2019
	£	£
6 Analysis of staff costs, trustee remuneration and expenses, and the cost of key management personnel		
Salaries	3,356,148	2,792,727
Employer's national insurance	262,355	212,408
Pension costs	167,356	113,945
	<u>£3,785,859</u>	<u>£3,119,080</u>

The number of employees who received total employee benefits (excluding employer pension costs) of more than £60,000 is as follows:

	2020	2019
£60,001-£70,000	1	-
	<u>1</u>	<u>-</u>

The trustees were not paid or received any other benefits from employment with the charity in either year. No expenses were reimbursed to trustees during the year (2019 - travel expenses of £86 were reimbursed to one trustee).

The key management personnel of the charity comprise the trustees, the Chief Executive, Head of Resources and Organisational Development and Head of Advice. The total employee benefits of the key management personnel were £156,835 (2019: £109,083).

7 Staff numbers

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

	2020 No	2019 No
Managers and advice supervisors	26	27
Advisers and advocates	122	99
Administration and support	21	21
	<u>169</u>	<u>147</u>

Calculated on the basis of full-time equivalents, the total was 142 (2019 - 117).

8 Related party transactions

The aggregate total of donations received without conditions from trustees in the year was £240 (2019 - £280).

The partner of Susan Hird, trustee, Iain Moodie, is an employee of the charity. His remuneration for the year comprised gross pay of £10,244 and employer pension contributions of £1,594.

SHEFFIELD CITIZENS ADVICE AND LAW CENTRE
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9	Tangible assets	Leasehold property	Equipment, fixtures and fittings	Total
		£	£	£
	Cost or valuation			
	As at 1st April 2019 and at 31st March 2020	<u>421,959</u>	<u>312,456</u>	<u>734,415</u>
	Depreciation			
	As at 1st April 2019	51,846	295,057	346,903
	Charge for the year	<u>20,526</u>	<u>5,336</u>	<u>25,862</u>
	As at 31st March 2020	<u>72,372</u>	<u>300,393</u>	<u>372,765</u>
	Net book value			
	As at 31st March 2020	<u>£349,587</u>	<u>£12,063</u>	<u>£361,650</u>
			2020	2019
			£	£
10	Debtors			
	Trade debtors		427,703	133,616
	Work in progress		12,069	17,325
	Grants receivable		54,513	14,120
	Other debtors and prepayments		<u>56,893</u>	<u>50,161</u>
			<u>£551,178</u>	<u>£215,222</u>
11	Creditors - amounts falling due within one year			
	Trade creditors		152,890	156,687
	Taxation and social security		135,700	128,274
	Accruals		67,003	55,981
	Deferred income (note 12)		13,161	37,110
	Outstanding pension contributions		18,538	11,979
	Other creditors		14,554	42,360
	Funds held on behalf of others		<u>640</u>	<u>370</u>
			<u>£402,486</u>	<u>£432,761</u>

SHEFFIELD CITIZENS ADVICE AND LAW CENTRE
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	2020	2019
	£	£
12 Deferred income		
Balance at 1st April 2019	37,110	42,956
Amount released to Incoming resources from charitable activities	(37,110)	(42,956)
Amount deferred in the year	13,161	37,110
	<u>£13,161</u>	<u>£37,110</u>
Balance at 31st March 2020	<u>£13,161</u>	<u>£37,110</u>

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

13 Operating leases

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

	2020	2019
	£	£
Land and buildings		
Amount falling due:		
Within 1 year	44,242	44,242
Within 2 to 5 years	130,761	143,083
After more than 5 years	51,870	83,790
	<u>136,873</u>	<u>231,115</u>
Plant and equipment		
Amount falling due:		
Within 1 year	8,592	11,670
Within 2 to 5 years	-	8,592
	<u>8,592</u>	<u>20,262</u>

14 Total funds

Fund balances at 31st March 2020 are represented by:-

	Unrestricted funds	Restricted funds	Total funds
	£	£	£
Fixed assets	348,896	12,754	361,650
Net current assets	1,055,792	62,690	1,118,482
Net assets	<u>£1,404,688</u>	<u>£75,444</u>	<u>£1,480,132</u>

Prior year comparison

Fund balances at 31st March 2019 were represented by:-

Fixed assets	372,929	14,583	387,512
Unrestricted funds	780,835	27,303	808,138
Net assets	<u>£1,153,764</u>	<u>£41,886</u>	<u>£1,195,650</u>

SHEFFIELD CITIZENS ADVICE AND LAW CENTRE
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15 Income funds

	Balance at 1st Apr 2019	Movement in resources		Transfers between funds	Balance at 31st Mar 2020
	£	£	£	£	£
Restricted funds					
Sheffield City Council:					
Core Service Grant	-	841,536	(841,536)	-	-
Building Successful Families	-	33,000	(33,000)	-	-
Citizens Advice:					
Money Advice Service	-	624,026	(624,026)	-	-
Consumer Service	-	418,136	(418,136)	-	-
Pension Wise	4,334	273,509	(247,296)	(30,547)	-
Help to Claim	-	624,283	(609,562)	(14,721)	-
Energy Best Deal	-	4,836	(4,836)	-	-
Broadband grant	-	750	(750)	-	-
Core Cities Grant	5,525	-	-	-	5,525
Big Lottery:					
Advice and Foodbanks	-	100,035	(100,035)	-	-
Deaf Empowerment and Fairness	11,444	99,147	(100,360)	-	10,231
NHS Sheffield Clinical Commissioning Group:					
Mental Health Advice Service	-	78,100	(78,100)	-	-
Other:					
Asylum, Migration and Integration Fund	-	55,946	(55,946)	-	-
Law Centre's Network - EUSS	-	31,693	(31,693)	-	-
SOAR Community - Age Better	-	24,552	(24,552)	-	-
Great Places Housing Group	-	15,623	(15,623)	-	-
Other smaller funders	6,000	58,157	(58,157)	-	6,000
Redundancy fund	-	-	-	40,934	40,934
Fixed asset fund	14,583	-	(1,829)	-	12,754
Total restricted funds	41,886	3,283,329	(3,245,437)	(4,334)	75,444
Unrestricted funds					
General funds	1,153,764	1,670,687	(1,424,097)	4,334	1,404,688
Total funds	£1,195,650	£4,954,016	£(4,669,534)	£-	£1,480,132

SHEFFIELD CITIZENS ADVICE AND LAW CENTRE
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15 Income funds (continued)

Purpose of restricted funds

Sheffield City Council:

Core Service 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.

Citizens Advice:

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

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

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.

Help to Claim - A grant to help people claim Universal Credit.

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

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:

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

Deaf Empowerment and Fairness Project – A project funded by National Lottery Community Fund to provide specialist advice and support to Deaf people including increasing their digital skills.

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:

Asylum, Migration and Integration Fund - This project is a European funded initiative that will offer holistic support to empower and enable refugees to meet their potential and integrate into the local community.

Law Centre's Network - EUSS - A project run in partnership with the Law Centre Network to give advice to EU residents looking to settle in the UK after the UK leaves the European Union.

SOAR Community - Age Better - A project to provide welfare benefits and debt advice to the participants of this project (people over 50)

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

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.

Redundancy fund - Part of the funding from Citizens Advice is for redundancy pay accrued for each year of service in the respective projects. As these staff members have not left the charity, the funds have been retained in a separate restricted fund to cover any possible redundancy costs in the future.

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 of £4,334 to unrestricted funds comes from the Citizens Advice: Pension Wise restricted fund and relates to a surplus on this fund from the year 2018/19 transferred with agreement from the lead partner.

SHEFFIELD CITIZENS ADVICE AND LAW CENTRE
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15 Income funds (continued)

Prior year comparison

	Balance at 1st Apr 2018	Movement in resources		Transfers between funds	Balance at 31st Mar 2019
	£	£	£	£	£
Restricted funds					
Sheffield City Council:					
Core Service Grant	-	841,536	(841,536)	-	-
Building Successful Families	-	33,000	(33,000)	-	-
Emergency Food Relief	4,000	-	(4,000)	-	-
Citizens Advice:					
Money Advice Service	-	624,120	(511,044)	(113,076)	-
Pension Wise	-	198,264	(193,930)	-	4,334
Help to Claim	-	182,967	(180,051)	(2,916)	-
Energy Best Deal	-	4,500	(3,599)	(901)	-
Consumer Service	-	421,239	(421,239)	-	-
Broadband grant	-	1,750	(1,750)	-	-
Core Cities Grant	5,525	-	-	-	5,525
Big Lottery:					
Deaf Empowerment and Fairness	-	107,985	(96,541)	-	11,444
Advice and Foodbanks	4,190	100,035	(104,225)	-	-
NHS Sheffield Clinical Commissioning Group:					
Mental Health Advice Service	-	71,000	(71,000)	-	-
Other:					
Martin Lewis Fund - British Sign Language	-	1,500	(1,500)	-	-
SOAR Community - Age Better	-	12,051	(12,051)	-	-
South Yorkshire Housing Association	-	24,637	(24,637)	-	-
Great Places Housing Group	-	15,623	(15,623)	-	-
Other smaller funders	4,000	71,869	(69,869)	-	6,000
Fixed asset fund	14,796	-	(3,129)	2,916	14,583
Total restricted funds	<u>32,511</u>	<u>2,712,076</u>	<u>(2,588,724)</u>	<u>(113,977)</u>	<u>41,886</u>
Unrestricted funds					
General funds	<u>1,034,624</u>	<u>1,399,217</u>	<u>(1,394,054)</u>	<u>113,977</u>	<u>1,153,764</u>
Total funds	<u>£1,067,135</u>	<u>£4,111,293</u>	<u>£(3,982,778)</u>	<u>£-</u>	<u>£1,195,650</u>

SHEFFIELD CITIZENS ADVICE AND LAW CENTRE
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16 Prior year comparatives

A detailed breakdown of the 2019 statement of financial activities between unrestricted and restricted funds is as follows:

	Unrestricted funds	Restricted funds	Total funds 2019
	£	£	£
Income from:			
Charitable activities	1,376,377	2,707,136	4,083,513
Donations and voluntary income	9,892	-	9,892
Donated services and facilities	-	4,940	4,940
Investment income - bank interest	886	-	886
Other income	12,062	-	12,062
Total income	<u>1,399,217</u>	<u>2,712,076</u>	<u>4,111,293</u>
Expenditure on:			
Charitable activities	<u>1,394,054</u>	<u>2,588,724</u>	<u>3,982,778</u>
Total expenditure	<u>1,394,054</u>	<u>2,588,724</u>	<u>3,982,778</u>
Net income for the year	5,163	123,352	128,515
Transfers between funds	<u>113,977</u>	<u>(113,977)</u>	<u>-</u>
Net movement in funds	<u>£119,140</u>	<u>£9,375</u>	<u>£128,515</u>

