

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 2022

TINGLE ASHMORE LTD
CHARTERED ACCOUNTANTS AND REGISTERED AUDITORS
SHEFFIELD

SHEFFIELD CITIZENS ADVICE AND LAW CENTRE
FINANCIAL STATEMENTS FOR THE YEAR ENDED
31ST MARCH 2022

INDEX

	Page
Trustees' Annual Report	1-11
Independent auditor's report	12-15
Statement of financial activities and income and expenditure account	16
Balance sheet	17
Statement of cash flows	18
Principal accounting policies	19-21
Notes to the financial statements	22-31

SHEFFIELD CITIZENS ADVICE AND LAW CENTRE
FINANCIAL STATEMENTS FOR THE YEAR ENDED
31ST MARCH 2022
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 2022. 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.

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.

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 each other.

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.

SHEFFIELD CITIZENS ADVICE AND LAW CENTRE
FINANCIAL STATEMENTS FOR THE YEAR ENDED
31ST MARCH 2022
TRUSTEES' ANNUAL REPORT

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 2021-2022, COVID-19 continued to have a significant impact on our ways of working and our clients but as the year progressed and we emerged from pandemic restrictions we began to define our 'new normal'. Since the first lockdown in March 2020 we have learnt so much about delivering services remotely - in many cases finding this is more effective for both clients and advisers and enables us to support more people. Our goal as restrictions have eased has been to retain this efficiency where possible while ensuring that face to face support is available for those who really need it.

We have therefore decided not to re-start general advice drop-in sessions in our own premises. Instead we have diverted resource to Adviceline and to ensuring that over 90% of people calling have their enquiry fully dealt with in their first call. We have also expanded our targeted face to face provision on partner premises such as in hospitals (launching a new service with the Cystic Fibrosis ward while continuing our existing provision in other areas) and in foodbanks such as S6 and S2. In all our advice service supported over 27,000 people during the year with benefits and debt continuing to be by far the most common issues.

With the removal of the Universal Credit Uplift in October 2021 and the beginning of the current cost of living crisis in early 2022, the need for our services has continued to rise. At the same time our funding from national contracts has been reduced, creating significant challenges by the end of the financial year.

Our advocacy service has now returned to face to face provision wherever it is needed, subject to appropriate safeguards around covid, and during the year we worked with over 1,600 clients. We are also pleased to announce that in February 2022 we were awarded the Quality Performance Mark for advocacy, following a comprehensive external audit, in recognition of the high standard of service provided.

We also deliver some national advice services, as part of a contract with Citizens Advice. We are part of a network of centres delivering the national consumer advice service and the Help to Claim service.

As a local Citizens Advice organisation, we work closely with Citizens Advice (the national membership organisation to which we belong) who as well as contracting us to deliver services, provide support and advice to continuously develop and improve as an organisation. A key part of this is known as the Leadership Self-Assessment, a process whereby we carry out an internal audit and provide evidence which is checked by Citizens Advice against a detailed framework covering 9 key areas (as below). This takes place on a three year cycle, with a more in-depth audit every three years. 2022 was Year 1 of the cycle, and we are pleased to report that we scored as follows (each category has a maximum score of 5):

Governance	5
Strategic Business Planning	5
Risk Management	5
Financial Management	5
People Management	5
Operational Performance Management	4
Partnership Working	5
Research and Campaigns	4
Equality Leadership	5

SHEFFIELD CITIZENS ADVICE AND LAW CENTRE
FINANCIAL STATEMENTS FOR THE YEAR ENDED
31ST MARCH 2022
TRUSTEES' ANNUAL REPORT

Our commitment to equity, diversity and inclusion

As a local charity our aim is to support people from all of the city's diverse communities. In order for people to feel comfortable accessing our services it's important they feel their voices and views are represented and understood.

One way to do this is through ensuring representation throughout our organisation. The Sheffield Race Equality Commission report identified the publication of ethnicity pay gap data as one element of becoming an anti-racist organisation and we will aim to fit with any model reporting recommendations defined as a result. In the interest of transparency, however, we have chosen to publish pay gap data in relation to gender, ethnicity and disability from this year.

There are limitations to our data, notably:

- we capture data about protected characteristics from staff at the point of taking up employment but have not previously had a system for updating this routinely. We are now doing this but the analysis below is based on the original data
- we have grouped ethnicity data into broad categories of white, minority backgrounds and prefer not to say. We acknowledge this is imperfect and risks missing nuances between staff from different ethnic minority backgrounds however this has to be balanced with the risks of identifying individuals due to the small numbers in some groups
- the ethnicity data from the 2021 census is not yet available so we are only able to use the 2011 data as a comparator

Representation of minoritised communities in the paid workforce of Citizens Advice Sheffield

The table below shows the % of staff by ethnic group, and compares the numbers within Citizens Advice Sheffield (CAS) with the city as a whole [1].

Ethnicity	CAS - %	Sheffield 2011-%	Difference
African (Black or Black British)	3.40%	2.09%	1.31%
Bangladeshi (Asian or Asian British)	2.04%	0.60%	1.44%
Caribbean (Black or Black British)	2.04%	1.00%	1.04%
Chinese	0.68%	1.34%	-0.66%
Other	1.36%	2.25%	-0.89%
Other Asian (Asian or Asian British)	5.44%	2.11%	3.33%
Other Black (Black or Black British)	0.68%	0.55%	0.13%
Other mixed (mixed)	0.68%	0.78%	-0.10%
Other White	3.40%	2.31%	1.09%
Pakistani (Asian or Asian British)	9.52%	3.98%	5.54%
White & Asian (mixed)	0.68%	0.63%	0.05%
White & Black Caribbean (mixed)	1.36%	0.99%	0.37%
White British	63.27%	80.85%	-17.58%
White Irish	1.36%	0.52%	0.84%
Prefer not to say	3.40%		3.40%
Not recorded	0.68%		0.68%
	100.00%	100.00%	100.00%

[1] The 2021 Census data for ethnicity is not available at the time of writing. Sheffield's population is noted to have grown by 0.7% since 2011, to 556,500 people, well below the national average of 6.3% growth, and the regional average of 3.7%. Data to show the ethnicity background is due to be published in October or November 2022.

SHEFFIELD CITIZENS ADVICE AND LAW CENTRE
FINANCIAL STATEMENTS FOR THE YEAR ENDED
31ST MARCH 2022
TRUSTEES' ANNUAL REPORT

Our data when compared to the 2011 census shows that we are very successful in recruiting individuals from minoritised communities, and that as a result our workforce is well placed to serve the diverse communities of Sheffield. The new census results, once published, will enable us to gain an up to date comparison with the city, particularly as we have now updated our ethnicity categories to match those used in the 2021 Census.

Pay Gap Data for paid staff of Citizens Advice Sheffield [2]

1 Pay gap by Job Groupings

We have grouped our staff by type of job, in broad categories. Raw numbers are not included here to avoid identifying individuals. Note that there is significant overlap in salary bands to reflect job groupings (see 2. below for discrete salary groupings).

Job Group	Male	Female	Non Binary	Trans Female	White	All Minorities	Prefer not to say	Disability	No Disability
Support Services (£18-23K)	2.0%	4.8%	redacted to preserve anonymity	redacted to preserve anonymity	4.1%	2.0%	0.7%	0.0%	6.8%
Telephone/Front Door Advisers (£18-24K)	4.8%	10.9%			10.2%	6.1%	0.0%	2.0%	14.3%
Specialist Advisers (£21-£29K)	15.6%	42.2%			36.7%	19.0%	2.7%	10.9%	47.6%
Supervisors (£26-31K)	4.1%	9.5%			12.2%	1.4%	0.0%	2.7%	10.9%
Leadership team (£29-55)	1.4%	3.4%			4.8%	0.0%	0.0%	0.7%	4.1%
Total	27.9%	70.7%	0.70%	0.70%	68.0%	28.6%	3.4%	16.3%	83.7%

[2] All data is based on 151 paid staff on our payroll in August 2022. A note of caution is that EDI data was previously collected only at the time of appointment, and some of the data is likely to be out of date. We are moving to regularly updating EDI data going forward. Pay rates are prior to the 2022-23 pay award.

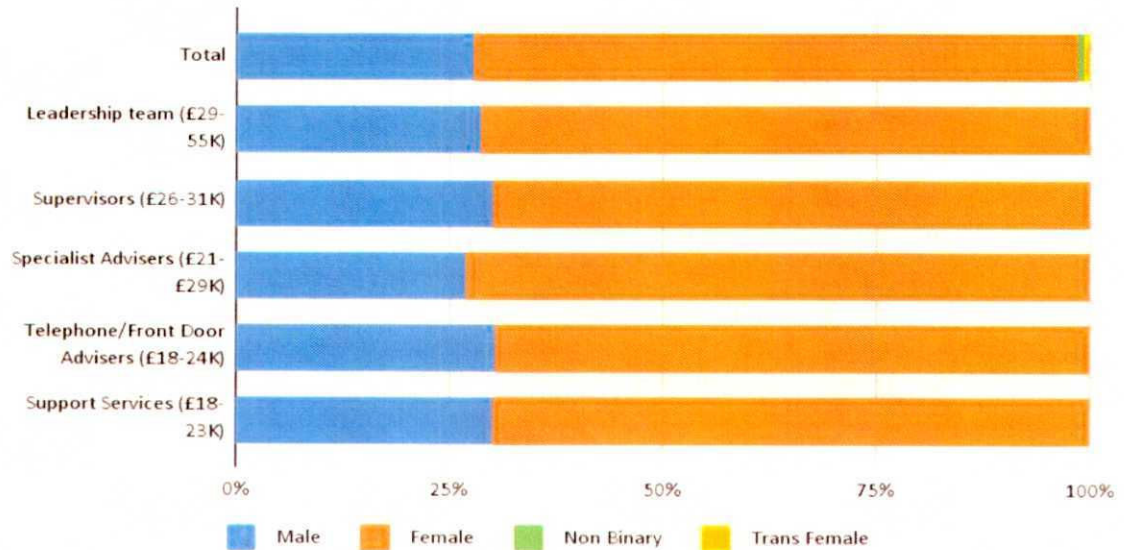
The set of charts below shows the distribution of staff through broad job groupings.

If there was no pay gap, we should expect to see distribution broadly in line with the 'Total' bar in each case.

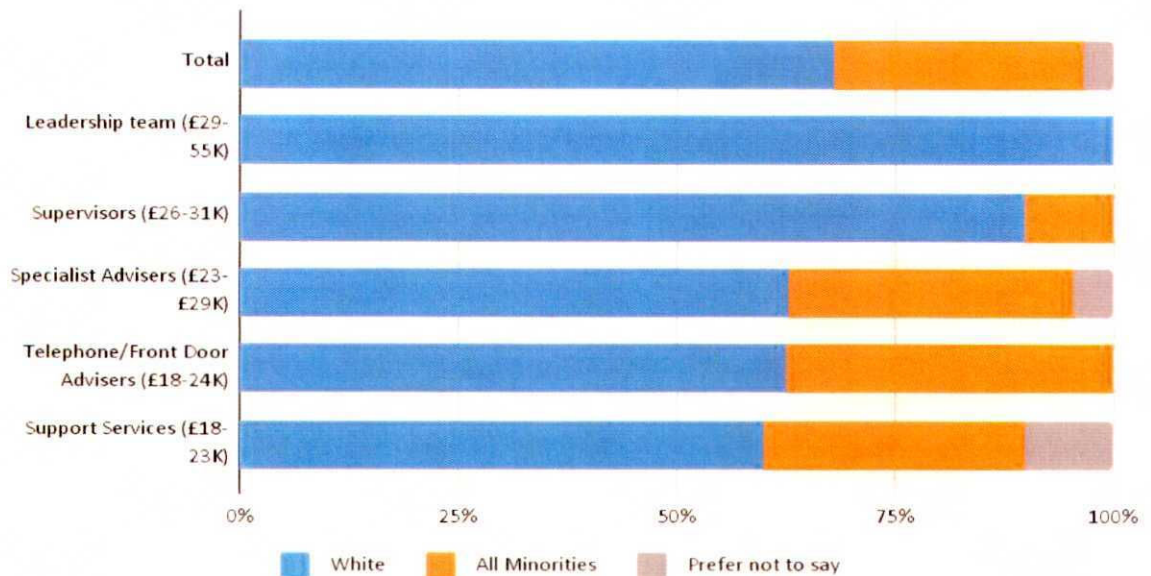
- on Gender, the distribution is broadly in line with the organisation overall with small variations
- the chart showing Ethnicity and job grouping clearly highlights the issue that minoritised ethnic groups are under represented at all management levels, from Supervisors to Service Managers to Senior Managers.
- the disability figures are more evenly distributed except in Support Services, however this data should be treated with caution given it has not been updated since recruitment, and many staff have long years of service.

SHEFFIELD CITIZENS ADVICE AND LAW CENTRE
FINANCIAL STATEMENTS FOR THE YEAR ENDED
31ST MARCH 2022
TRUSTEES' ANNUAL REPORT

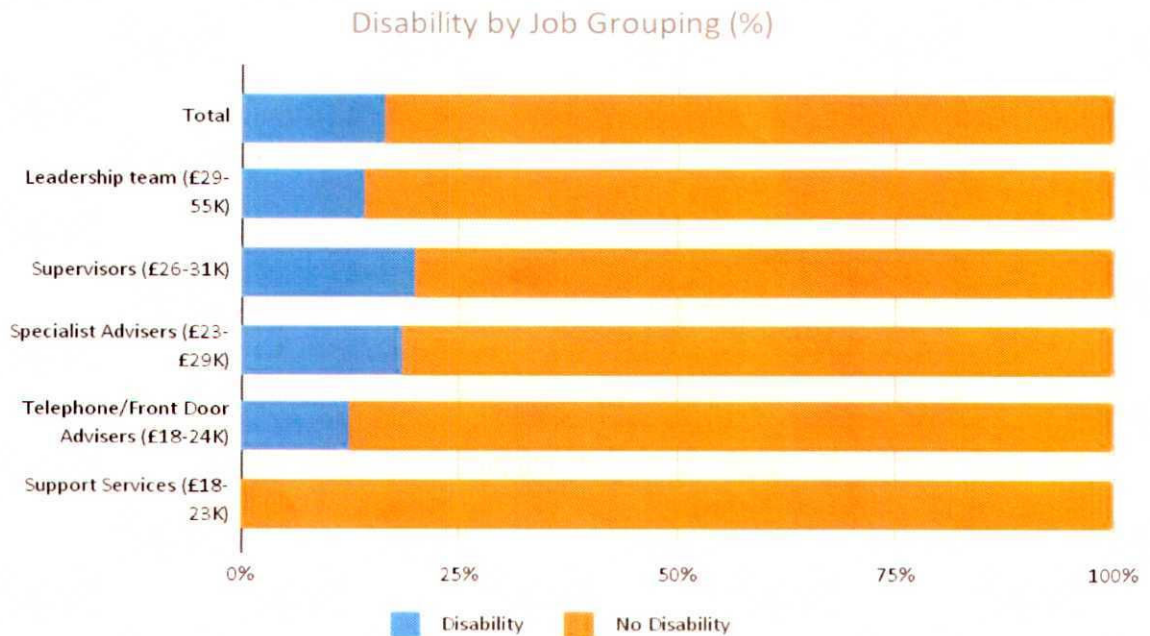
Gender by Job Grouping (%)



Ethnicity by Job Grouping (%)



SHEFFIELD CITIZENS ADVICE AND LAW CENTRE
FINANCIAL STATEMENTS FOR THE YEAR ENDED
31ST MARCH 2022
TRUSTEES' ANNUAL REPORT



2 Pay Gap by discrete salary groupings

These reports are based on the same data as those above, however they are grouped in order to prevent salary overlaps rather than job type, whilst avoiding identifying individuals.

Salary Band		Male	Female	Non Binary	Trans Female	White	All Minorities	Prefer not to say	Disability	No Disability
				redacted to preserve anonymity	redacted to preserve anonymity					
1	18018 - 21098	33%	67%			63%	32%	5%	5%	95%
2	21099 - 22949	15%	85%			64%	36%	0%	21%	79%
3	22950 - 23411	29%	71%			50%	50%	0%	0%	100%
4	23412 - 26012	18%	82%			55%	45%	0%	18%	82%
5	26013 - 55000	29%	71%			70%	26%	4%	18%	82%
Whole organisation Total		27%	72%	1%	1%	66%	31%	3%	15%	85%

Pay Gap - Our conclusions

We know we need to take action to increase the diversity of staff at management and senior levels. We have established a staff 'cultural diversity group' and hope to work with them to identify structural or perceived barriers to progression. We will then develop an action plan to address these. We are developing new systems to monitor who applies when we have vacancies vs who we appoint (for both paid and voluntary roles) and we are actively exploring new ways to increase representation across our governance structure.

SHEFFIELD CITIZENS ADVICE AND LAW CENTRE
FINANCIAL STATEMENTS FOR THE YEAR ENDED
31ST MARCH 2022
TRUSTEES' ANNUAL REPORT

Fundraising standards information

The charity had no significant fundraising activities in the year.

Financial review

2021-2022 is the eighth complete year of operation.

The statement of financial activities shows income of £4,789,735 and expenditure of £4,573,853 and hence a surplus of £215,882. Total funds at the year end were £1,761,945 The Charity continues to secure grants and contracts from a wide range of sources including local and national funding streams.

During 2021-22, there were recommissioning processes undertaken by the government which resulted in major changes to funding provided to Citizens Advice nationally. These included the Money and Pensions Service (MAPS) debt advice funding, and the Department for Work and Pensions (DWP) funded 'Help to Claim' service which supports new claimants of Universal Credit. This created considerable uncertainty over a period of six months, resulting in staff resignations and financial insecurity. The Board responded with a formal consultation on redundancies, foreseeing significant compulsory redundancies. In the event, continuation funding was received for both services, at reduced staffing levels.

The impact of this reduction of funding required a staffing restructure, which led to twelve long serving staff members applying to the Board's Voluntary Redundancy scheme and leaving the organisation in March - May 2022. A further four staff on our Help to Claim service were made compulsorily redundant on 8th April 2022. These redundancies ensured that the charity could continue to operate within its means.

The charity's services are being provided on a sound financial basis, despite the reductions in funding.

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 £1,033,372. At 31st March 2022, free reserves were £1,231,480 (2021 £1,133,026), which is equivalent to 3.6 months running costs based on the coming year's budget.

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.

SHEFFIELD CITIZENS ADVICE AND LAW CENTRE
FINANCIAL STATEMENTS FOR THE YEAR ENDED
31ST MARCH 2022
TRUSTEES' ANNUAL REPORT

Plans for the future

The Board has updated its approved strategic and business plan for the period April 21 to March 24 to guide the organisation over the next few years to enable us to realise our ambition.

The strategy is that set out in the introduction to this report, and this strategy will guide our decision making as we both reshape our business in the wake of the COVID-19 pandemic and in our response to the current cost of living crisis.

In 2021-22, the Board continued to implement its premises strategy, closing unsuitable offices and selling two premises. The Board decided to designate £273,000 of the proceeds of these sales to its premises strategy going forward, in recognition of the current uncertainty surrounding future office needs and the development of a formal hybrid working policy in consultation with the recognised Trade Union. The Board has continued in its development of new ways of working in communities in-person, in particular through partnerships with the city's Foodbanks and its digital Community Access Points.

Structure, governance and management

The legal and administrative information set out on page 10 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. Two trustees resigned during 2021-22. The Board of Trustees meets at least 10 times a year.

The Board has three committees : a Finance, Audit and Risk committee, HR and People committee and a Client Experience committee. The Board has a scheme of delegation.

Clare Lodder, Chief Executive Office, gave notice of her intention to resign her post on 20th September 2021, and the Board undertook a robust process to secure a replacement. Sylvia Ward was appointed from 1st November 2021, with Joanne Abdulla (Head of Advice) and Peter Brown (Head of Resources & Organisational Development) acting as CEO in the interim.

In April 2021, the Board approved the financial plan for 2021-22, once again asking for a re-forecast at the end of Quarter 1 and Quarter 2 which were provided. 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) and issued by the Charities Commission, known as the Charities SORP 2015 (FRS 102).

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.

Of particular note in 2021-22 is that our ICT systems were migrated from an on-premises server system, to cloud-based systems. The Board oversaw this process from design in 2019 to completion in 2022 and is pleased to report that significant technical improvements to cyber security have been included, together with in-house technical ICT capacity to manage our systems.

The Board maintains a strategic Risk Register which is considered in detail by the Finance, Audit and Risk Committee, and presented to the Board on a regular basis.

SHEFFIELD CITIZENS ADVICE AND LAW CENTRE
FINANCIAL STATEMENTS FOR THE YEAR ENDED
31ST MARCH 2022
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
Bankers	Unity Trust Bank Plc Nine Brindleyplace, Birmingham, B1 2HB United Trust Bank One Ropemaker Street, London, EC2Y 9AW Cambridge & Counties Bank Limited Charnwood Court, 5B New Walk, Leicester, LE1 6TE

Trustees and directors		Appointed	Resigned
	Mark Gamsu	19/07/13	
	Alistair Griggs	19/07/13	
	Sharon Hirshman	19/07/13	
	Hilary Dawson	04/09/13	
	Claire Holden	07/10/15	08/09/22
	Beatrice Karol Burks	05/10/16	04/08/21
	Mary Seneviratne	05/10/16	
	Mark Smith	05/10/16	
	Susan Hird	05/09/18	01/09/21
	Sheila Robinson	05/09/18	
	Helen Steers	05/09/18	
	Karen Escott	07/10/20	
	David Sollitt	07/10/20	
	Gregg Watts	07/10/20	
	Matthew Newbould	07/10/20	
	Neal Southwick	05/10/22	
	Lynsey Golland	05/10/22	
	Rebecca Morcos	05/10/22	

Principal Staff

Chief Executive	Clare Lodder		30/09/21
	Sylvia Ward	01/11/21	
Head of Advice	Joanne Abdulla	06/12/17	
Head of Resources and Organisational Development	Peter Brown	19/08/19	

SHEFFIELD CITIZENS ADVICE AND LAW CENTRE
FINANCIAL STATEMENTS FOR THE YEAR ENDED
31ST MARCH 2022
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. Under company law the trustees must not approve the financial statements unless they are satisfied that they 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 1st December 2021.

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



Mark Gamsu (Trustee Board Chair and Company Director)

Dated : 8th November 2022

SHEFFIELD CITIZENS ADVICE AND LAW CENTRE
FINANCIAL STATEMENTS FOR THE YEAR ENDED
31ST MARCH 2022
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 2022 which comprise the Statement of Financial Activities and Income and Expenditure Account, Balance Sheet, Statement of Cash Flows and notes to the financial statements, including 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 2022, and of its incoming resources and application of resources, including its income and expenditure, for the period 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

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charitable company's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

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. The trustees are responsible for the other information contained within the annual report. 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. 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 course of 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 this gives rise to a material misstatement in the financial statements themselves. 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.

SHEFFIELD CITIZENS ADVICE AND LAW CENTRE
FINANCIAL STATEMENTS FOR THE YEAR ENDED
31ST MARCH 2022
INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF
SHEFFIELD CITIZENS ADVICE AND LAW CENTRE

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' Annual Report (incorporating the Directors' Report) for the financial period 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.

Responsibilities of Trustees

As explained more fully in the Trustees' responsibilities statement set out on page 11, 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.

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

SHEFFIELD CITIZENS ADVICE AND LAW CENTRE
FINANCIAL STATEMENTS FOR THE YEAR ENDED
31ST MARCH 2022
INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF
SHEFFIELD CITIZENS ADVICE AND LAW CENTRE

Based on our understanding of the charity and the environment in which it operates we identified that the principal risks of non-compliance with laws and regulations related to employment law and regulations and we considered the extent to which non-compliance might have a material effect on the financial statements. We also considered those laws and regulations that have a direct impact on the preparation of the financial statements being the Companies Act 2006, Charities Act 2011, Charity SORP and payroll tax.

We evaluated management's incentives and opportunities for fraudulent manipulation of the financial statements, including the risk of overriding internal controls, and determined that the principal risks related to the incorrect classification and recognition of income and posting inappropriate journal entries. Audit procedures performed included the following:

- Discussion with management regarding their knowledge or suspicion of instances of non-compliance with laws and regulations and fraud;
- Evaluating management's controls designed to prevent and detect irregularities;
- Reviewing correspondence from funders for significant income;
- Identifying and testing journals, in particular those for large amounts, unusual descriptions or those for year end adjustments;
- Reviewing the minutes of Trustee meetings;

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

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 (ie. gives a true and fair view).

SHEFFIELD CITIZENS ADVICE AND LAW CENTRE
FINANCIAL STATEMENTS FOR THE YEAR ENDED
31ST MARCH 2022
INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF
SHEFFIELD CITIZENS ADVICE AND LAW CENTRE

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.

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 : 15th November 2022

.....
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 2022

STATEMENT OF FINANCIAL ACTIVITIES AND INCOME AND EXPENDITURE ACCOUNT

		Unrestricted funds	Restricted funds	Total funds	Total funds
	Notes			2022	2021
		£	£	£	£
Income from:					
Charitable activities	1	1,389,433	3,080,909	4,470,342	4,778,243
Donations:					
Donations, legacies and voluntary income		6,274	-	6,274	30,158
Donated services and facilities	2	-	831	831	1,522
Investment income - bank interest		1,955	-	1,955	3,119
Other income					
Profit on disposal of assets		294,709	-	294,709	-
Other income		13,974	1,650	15,624	42,573
Total income		<u>1,706,345</u>	<u>3,083,390</u>	<u>4,789,735</u>	<u>4,855,615</u>
Expenditure on:					
Charitable activities	3	<u>1,521,607</u>	<u>3,052,246</u>	<u>4,573,853</u>	<u>4,789,684</u>
Total expenditure	4	<u>1,521,607</u>	<u>3,052,246</u>	<u>4,573,853</u>	<u>4,789,684</u>
Net income for the year		184,738	31,144	215,882	65,931
Transfers between funds	15	<u>5,063</u>	<u>(5,063)</u>	<u>-</u>	<u>-</u>
Net movement in funds	5	189,801	26,081	215,882	65,931
Funds brought forward at 1st April 2021		<u>1,457,889</u>	<u>88,174</u>	<u>1,546,063</u>	<u>1,480,132</u>
Funds carried forward at 31st March 2022		<u>£1,647,690</u>	<u>£114,255</u>	<u>£1,761,945</u>	<u>£1,546,063</u>

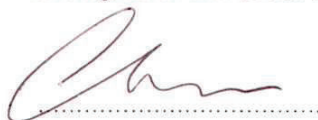
The Statement of Financial Activities includes all gains and losses recognised in the year.
All income and expenditure derive from continuing activities.

SHEFFIELD CITIZENS ADVICE AND LAW CENTRE
FINANCIAL STATEMENTS FOR THE YEAR ENDED
31ST MARCH 2022
BALANCE SHEET

	Notes	2022	2021
		£	£
Fixed assets			
Tangible assets	9	152,306	335,788
Current assets			
Debtors	10	533,766	352,385
Cash at bank and on hand		1,460,786	1,290,002
		1,994,552	1,642,387
Creditors - amounts falling due within one year	11	384,913	432,112
Net current assets		1,609,639	1,210,275
Net assets		£1,761,945	£1,546,063
Income funds			
Unrestricted funds			
General funds	15	1,374,690	1,457,889
Designated funds	15	273,000	-
		1,647,690	1,457,889
Restricted funds	15	114,255	88,174
Total funds	14	£1,761,945	£1,546,063

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 8th November 2022 and signed on their behalf by



Mark Gamsu (Chair)



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

Company number : 8616847

SHEFFIELD CITIZENS ADVICE AND LAW CENTRE
FINANCIAL STATEMENTS FOR THE YEAR ENDED
31ST MARCH 2022
STATEMENT OF CASH FLOWS

	Total funds	Total funds
	2022	2021
	£	£
Cash flows from operating activities:		
Net cash (used in)/provided by operating activities	<u>(288,423)</u>	<u>317,093</u>
Cash flows from investing activities:		
Proceeds from disposals of fixed assets	457,252	-
Interest received	<u>1,955</u>	<u>3,119</u>
Net cash provided by investing activities	<u>459,207</u>	<u>3,119</u>
Change in cash and cash equivalents in the year	170,784	320,212
Cash and cash equivalents at the beginning of the year	<u>1,290,002</u>	<u>969,790</u>
Cash and cash equivalents at the end of the year	<u>£1,460,786</u>	<u>£1,290,002</u>
Cash and cash equivalents consists of:		
Cash at bank and on hand	<u>£1,460,786</u>	<u>£1,290,002</u>
Reconciliation of net income to net cash flow from operating activities:		
Net income for the year	215,882	65,931
Adjustments for:		
Depreciation charges	20,939	25,862
Profit on disposal of fixed assets	(294,709)	-
Interest receivable	(1,955)	(3,119)
(Increase)/decrease in debtors	(181,381)	198,793
(Decrease)/increase in creditors	<u>(47,199)</u>	<u>29,626</u>
Net cash (used in)/provided by operating activities	<u>£(288,423)</u>	<u>£317,093</u>

SHEFFIELD CITIZENS ADVICE AND LAW CENTRE

FINANCIAL STATEMENTS FOR THE YEAR ENDED

31ST MARCH 2022

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
FINANCIAL STATEMENTS FOR THE YEAR ENDED
31ST MARCH 2022
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
31ST MARCH 2022
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

FINANCIAL STATEMENTS FOR THE YEAR ENDED

31ST MARCH 2022

NOTES TO THE FINANCIAL STATEMENTS

	Unrestricted funds	Restricted funds	Total funds 2022	Total funds 2021
	£	£	£	£
1 Charitable activities				
Sheffield City Council:				
Core Service Grant	-	827,895	827,895	883,895
Sheffield Advocacy Hub	954,547	-	954,547	1,038,551
Registered Housing Providers - Advice Service	19,950	-	19,950	39,900
Building Successful Families Service	-	33,000	33,000	33,000
Opportunity Sheffield	30,496	-	30,496	33,923
EU Settlement Scheme	-	26,645	26,645	26,645
Drug and Alcohol/Domestic Abuse Coordination Team	-	53,250	53,250	-
Covid Recovery Fund	-	50,000	50,000	-
Adult Social Care	-	50,000	50,000	-
Citizens Advice:				
Money Advice Service funded debt service	-	619,416	619,416	664,603
Help to claim	-	660,513	660,513	607,440
Consumer Service	-	274,023	274,023	344,166
Pension Wise	-	182,559	182,559	206,362
BEIS Remote Working	-	-	-	46,360
Other	-	750	750	-
Big Lottery:				
Deaf Empowerment and Fairness (DEaF)	-	-	-	102,490
Advice and Foodbanks	-	-	-	55,518
Covid 19 Emergency Fund	-	-	-	79,544
NHS Sheffield Clinical Commissioning Group:				
Generic Advocacy Service	123,140	-	123,140	123,140
Mental Health Advice Service	-	80,053	80,053	80,052
Other:				
Legal Services	90,239	-	90,239	28,417
Weston Park Cancer Information Centre	79,752	-	79,752	78,574
Asylum, Migration and Integration Fund	-	120,449	120,449	68,582
The Access to Justice Foundation:				
Community Justice Fund	-	50,000	50,000	50,000
Community Justice Fund-Funder Plus	-	-	-	4,200
South Yorkshire Housing Association	20,461	-	20,461	20,956
Primary and Community Mental Health Transformation Programme	-	19,575	19,575	19,262
Stewarts Law	11,779	-	11,779	11,779
S2 Foodbank	-	13,200	13,200	-
Grace Foodbank	-	10,750	10,750	-
SOAR Community - Age Better	-	-	-	24,102
Law Centre's Network - EUSS	-	-	-	18,090
Small Funds	59,069	8,831	67,900	88,692
	<u>£1,389,433</u>	<u>£3,080,909</u>	<u>£4,470,342</u>	<u>£4,778,243</u>

SHEFFIELD CITIZENS ADVICE AND LAW CENTRE
FINANCIAL STATEMENTS FOR THE YEAR ENDED
31ST MARCH 2022
NOTES TO THE FINANCIAL STATEMENTS

2 Donated services and facilities

The Sheffield Health & Social Care NHS Foundation Trust provided the charity with office space and other administration support costs. A total of £831 (2021 - £1,522) has been recognised as income and expenditure to reflect the administration support costs. No value was recognised towards the provision of office space.

	Unrestricted funds	Restricted funds	Total funds	Total funds
			2022	2021
	£	£	£	£
3 Costs of charitable activities by fund type				
Advice and information services	1,513,838	3,052,246	4,566,084	4,783,048
Governance costs:				
Audit and accountancy fees	3,952	-	3,952	3,888
Other	3,817	-	3,817	2,748
	<u>£1,521,607</u>	<u>£3,052,246</u>	<u>£4,573,853</u>	<u>£4,789,684</u>

4 Classification of resources expended

Wages and salaries	3,875,681	3,947,300
Other staff and volunteer costs	84,390	49,863
Office costs	89,863	163,064
Premises costs	143,233	164,113
Equipment and IT support	134,523	224,029
Professional fees and consultants	76,891	54,295
Partner payments	133,979	149,904
Disbursements	-	249
Audit and accountancy	3,952	3,888
Other costs	10,402	7,117
Depreciation	20,939	25,862
	<u>£4,573,853</u>	<u>£4,789,684</u>

5 Net movement in funds

This is stated after charging:-

Depreciation	20,939	25,862
Profit on disposal of assets	(294,709)	-
Auditor's remuneration	2,827	2,785
- audit	1,125	1,103
- accountancy		
	<u></u>	<u></u>

SHEFFIELD CITIZENS ADVICE AND LAW CENTRE
FINANCIAL STATEMENTS FOR THE YEAR ENDED
31ST MARCH 2022
NOTES TO THE FINANCIAL STATEMENTS

	Total funds	Total funds
	2022	2021
	£	£
6 Analysis of staff costs, trustee remuneration and expenses, and the cost of key management personnel		
Salaries	3,392,159	3,463,549
Employer's national insurance	272,324	268,679
Pension costs	166,853	172,365
Working from home allowance	42,806	42,707
Redundancy	1,539	-
	<u>£3,875,681</u>	<u>£3,947,300</u>

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

	2022	2021
£60,001-£70,000	-	1
	<u>-</u>	<u>1</u>
	<u>-</u>	<u>1</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 either year.

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 £140,802 (2021: £157,799).

7 Staff numbers

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

	2022 No	2021 No
Managers and advice supervisors	26	25
Advisers and advocates	124	124
Administration and support	20	22
	<u>170</u>	<u>171</u>

Calculated on the basis of full-time equivalents, the total was 139 (2021 - 141).

8 Related party transactions

The aggregate total of donations received without conditions from trustees in the year was £870 (2021 - £180).

SHEFFIELD CITIZENS ADVICE AND LAW CENTRE
FINANCIAL STATEMENTS FOR THE YEAR ENDED
31ST MARCH 2022
NOTES TO THE FINANCIAL STATEMENTS

9	Tangible assets	Leasehold property	Equipment, fixtures and fittings	Total
		£	£	£
	Cost or valuation			
	As at 1st April 2021	421,959	312,456	734,415
	Disposals	(175,000)	-	(175,000)
	As at 31st March 2022	<u>246,959</u>	<u>312,456</u>	<u>559,415</u>
	Depreciation			
	As at 1st April 2021	92,898	305,729	398,627
	Charge for the year	18,969	1,970	20,939
	Eliminated on disposal	(12,457)	-	(12,457)
	As at 31st March 2022	<u>99,410</u>	<u>307,699</u>	<u>407,109</u>
	Net book value			
	As at 31st March 2022	<u>£147,549</u>	<u>£4,757</u>	<u>£152,306</u>
			2022	2021
			£	£
10	Debtors			
	Trade debtors		472,220	225,052
	Work in progress		19,124	15,756
	Grants receivable		7,854	53,816
	Other debtors and prepayments		34,568	57,761
			<u>£533,766</u>	<u>£352,385</u>
11	Creditors - amounts falling due within one year			
	Trade creditors		32,234	101,179
	Taxation and social security		121,636	114,478
	Accruals		69,639	113,872
	Deferred income (note 12)		150,965	30,425
	Outstanding pension contributions		-	18,703
	Other creditors		9,797	52,725
	Funds held on behalf of others		642	730
			<u>£384,913</u>	<u>£432,112</u>

SHEFFIELD CITIZENS ADVICE AND LAW CENTRE
FINANCIAL STATEMENTS FOR THE YEAR ENDED
31ST MARCH 2022
NOTES TO THE FINANCIAL STATEMENTS

	2022	2021
	£	£
12 Deferred income		
Balance at 1st April 2021	30,425	13,161
Amount released to Incoming resources from charitable activities	(30,425)	(13,161)
Amount deferred in the year	150,965	30,425
Balance at 31st March 2022	<u>£150,965</u>	<u>£30,425</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:

	2022	2021
	£	£
Land and buildings		
Amount falling due:		
Within 1 year	34,988	73,965
Within 2 to 5 years	117,040	130,748
After more than 5 years	-	21,280
	<u>152,028</u>	<u>225,993</u>
Plant and equipment		
Amount falling due:		
Within 1 year	6,147	6,147
Within 2 to 5 years	17,930	24,077
	<u>24,077</u>	<u>30,224</u>

- 14 Total funds
Fund balances at 31st March 2022 are represented by:-

	General funds	Designated funds	Restricted funds	Total funds
	£	£	£	£
Fixed assets	143,210	-	9,096	152,306
Net current assets	<u>1,231,480</u>	<u>273,000</u>	<u>105,159</u>	<u>1,609,639</u>
Net assets	<u>£1,374,690</u>	<u>£273,000</u>	<u>£114,255</u>	<u>£1,761,945</u>
Prior year comparison				
Fund balances at 31st March 2021 were represented by:-				
Fixed assets	324,863	-	10,925	335,788
Net current assets	<u>1,133,026</u>	<u>-</u>	<u>77,249</u>	<u>1,210,275</u>
Net assets	<u>£1,457,889</u>	<u>£-</u>	<u>£88,174</u>	<u>£1,546,063</u>

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

31ST MARCH 2022

NOTES TO THE FINANCIAL STATEMENTS

15 Income funds

	Balance at 1st Apr 2021	Movement in resources		Transfers between funds	Balance at 31st Mar 2022
	£	£	£	£	£
Restricted funds					
Sheffield City Council:					
Core Service Grant	26,000	827,895	(853,895)	-	-
Building Successful Families	-	33,000	(33,000)	-	-
EU Settlement Scheme	-	26,645	(26,645)	-	-
Drug and Alcohol/Domestic Abuse Coordination Team	-	53,250	(53,250)	-	-
Covid Recovery Fund	-	50,000	-	-	50,000
Adult Social Care	-	50,000	(50,000)	-	-
Citizens Advice:					
Money Advice Service	-	619,416	(614,353)	(5,063)	-
Help to Claim	-	660,513	(660,513)	-	-
Consumer Service	-	274,023	(274,023)	-	-
Pension Wise	-	182,559	(178,649)	(3,910)	-
Core Cities Grant	5,525	-	-	-	5,525
Other	-	2,400	(2,400)	-	-
NHS Sheffield Clinical Commissioning Group:					
Mental Health Advice Service	-	80,053	(80,053)	-	-
Other:					
Asylum, Migration and Integration Fund	-	120,449	(120,449)	-	-
The Access to Justice Foundation	-	50,000	(50,000)	-	-
Primary and Community Mental Health Transformation Programme	-	19,575	(19,575)	-	-
S2 Foodbank	-	13,200	(13,200)	-	-
Grace Foodbank	-	10,750	(10,750)	-	-
Other smaller funders	-	9,662	(9,662)	-	-
Redundancy fund	45,724	-	-	3,910	49,634
Fixed asset fund	10,925	-	(1,829)	-	9,096
Total restricted funds	88,174	3,083,390	(3,052,246)	(5,063)	114,255
Unrestricted funds					
General funds	1,457,889	1,706,345	(1,521,607)	(267,937)	1,374,690
Designated funds					
Premises strategy	-	-	-	273,000	273,000
Total unrestricted funds	1,457,889	1,706,345	(1,521,607)	5,063	1,647,690
Total funds	£1,546,063	£4,789,735	£(4,573,853)	£-	£1,761,945

SHEFFIELD CITIZENS ADVICE AND LAW CENTRE
FINANCIAL STATEMENTS FOR THE YEAR ENDED
31ST MARCH 2022
NOTES TO THE FINANCIAL STATEMENTS

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.

EU Settlement Scheme - a grant to fund the provision of advice to EU citizens applying to the scheme, funded by the Home Office and in partnership with Sheffield City Council and Darnall Wellbeing.

Drug and Alcohol/Domestic Abuse Coordination Team - To provide a pilot project offering a bespoke Citizens Advice service to victims and survivors of domestic abuse

Covid Recovery Fund - Accessible advice provision for vulnerable clients whose needs have increased as a result of the pandemic but who are unable to access the phone and web-based service which forms our core provision. This will include both face to face services eg for users of BSL, and increased use of our touch screen community access points, located within community organisations. The funding will cover adviser salaries to deliver this targeted support, management and supervision of the work, running costs of Community Access Points and venue hire.

Adult Social Care - The 'Financial Health Check' initiative has been developed to help maximise vulnerable people's income, to help improve their quality of life, while preventing hardship and the associated physical and mental health conditions associated with this.

Citizens Advice:

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

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

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.

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

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.

The Access to Justice Foundation - The primary objectives of the funding are to prevent the closure of specialist advice services and begin to lay the foundations for longer-term renewal of the sector. This will ensure those with a legal problem, including vulnerable clients and those who are digitally excluded, have access to justice.

Primary and Community Mental Health Transformation Programme - a grant provided by NHS Sheffield Clinical Commissioning Group to provide advice to adults with serious mental illness in four areas of the city as part of the government's NHS Trailblazer programme, in partnership with Sheffield Health and Social Care Trust, Primary Care Sheffield and other voluntary sector organisations.

SHEFFIELD CITIZENS ADVICE AND LAW CENTRE
FINANCIAL STATEMENTS FOR THE YEAR ENDED
31ST MARCH 2022
NOTES TO THE FINANCIAL STATEMENTS

15 Income funds (continued)

S2 Foodbank - The provision of a 0.4 FTE Advice Worker to provide general advice and casework, with a particular focus on debt, debt relief orders and some welfare benefits, to people accessing S2 Foodbank

Grace Foodbank - The provision of a 0.2 FTE Advice Worker to provide general advice and casework, with a particular focus on welfare benefits and debt, to people accessing Grace Foodbank, for the whole period. An additional 0.1 FTE Advice Worker as above for six months starting 1st November 2021.

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. 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.

Purpose of designated funds

Premises strategy - The trustees have designated the net proceeds from the sale of premises to be used to develop a longer-term premises strategy.

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 £5,063 to unrestricted funds comes from the Citizens Advice: Money Advice Service restricted fund and relates to a surplus on this fund transferred in line with the agreement. The transfer from Pension Wise to the Redundancy fund relates to allowable provision by the funder for future redundancy costs.

SHEFFIELD CITIZENS ADVICE AND LAW CENTRE
FINANCIAL STATEMENTS FOR THE YEAR ENDED
31ST MARCH 2022
NOTES TO THE FINANCIAL STATEMENTS

15 Income funds (continued)

Prior year comparison	Balance at 1st Apr 2020	Movement in resources		Transfers between funds	Balance at 31st Mar 2021
	£	£	£	£	£
Restricted funds					
Sheffield City Council:					
Core Service Grant	-	883,895	(857,895)	-	26,000
Building Successful Families	-	33,000	(33,000)	-	-
EU Settlement Scheme	-	26,645	(26,645)	-	-
Citizens Advice:					
Money Advice Service	-	664,603	(642,820)	(21,783)	-
Consumer Service	-	344,166	(344,166)	-	-
Pension Wise	-	206,362	(201,572)	(4,790)	-
Help to Claim	-	607,440	(607,440)	-	-
Remote Working	-	46,360	(46,360)	-	-
Core Cities Grant	5,525	-	-	-	5,525
Big Lottery:					
Advice and Foodbanks	-	55,518	(55,518)	-	-
Deaf Empowerment and Fairness	10,231	102,490	(112,721)	-	-
Covid 19 Emergency Fund	-	79,544	(79,544)	-	-
NHS Sheffield Clinical Commissioning Group:					
Mental Health Advice Service	-	80,052	(80,052)	-	-
Other:					
Asylum, Migration and Integration Fund	-	68,582	(68,582)	-	-
The Access to Justice Foundation	-	51,700	(51,700)	-	-
Law Centre's Network - EUSS	-	18,090	(18,090)	-	-
SOAR Community - Age Better	-	24,102	(24,102)	-	-
Primary and Community Mental Health Transformation Programme	-	19,262	(19,262)	-	-
Other smaller funders	6,000	25,615	(31,615)	-	-
Redundancy fund	40,934	-	-	4,790	45,724
Fixed asset fund	12,754	-	(1,829)	-	10,925
Total restricted funds	<u>75,444</u>	<u>3,337,426</u>	<u>(3,302,913)</u>	<u>(21,783)</u>	<u>88,174</u>
Unrestricted funds					
General funds	<u>1,404,688</u>	<u>1,518,189</u>	<u>(1,486,771)</u>	<u>21,783</u>	<u>1,457,889</u>
Total funds	<u>£1,480,132</u>	<u>£4,855,615</u>	<u>£(4,789,684)</u>	<u>£-</u>	<u>£1,546,063</u>

SHEFFIELD CITIZENS ADVICE AND LAW CENTRE

FINANCIAL STATEMENTS FOR THE YEAR ENDED

31ST MARCH 2022

NOTES TO THE FINANCIAL STATEMENTS

16 Prior year comparatives

A detailed breakdown of the 2021 statement of financial activities between unrestricted and restricted funds is as follows:

	Unrestricted funds	Restricted funds	Total funds 2021
	£	£	£
Income from:			
Charitable activities	1,442,339	3,335,904	4,778,243
Donations and voluntary income	30,158	-	30,158
Donated services and facilities	-	1,522	1,522
Investment income - bank interest	3,119	-	3,119
Other income	42,573	-	42,573
Total income	<u>1,518,189</u>	<u>3,337,426</u>	<u>4,855,615</u>
Expenditure on:			
Charitable activities	<u>1,486,771</u>	<u>3,302,913</u>	<u>4,789,684</u>
Total expenditure	<u>1,486,771</u>	<u>3,302,913</u>	<u>4,789,684</u>
Net income for the year	31,418	34,513	65,931
Transfers between funds	<u>21,783</u>	<u>(21,783)</u>	<u>-</u>
Net movement in funds	<u>£53,201</u>	<u>£12,730</u>	<u>£65,931</u>