

CITIZENS ADVICE MAIDENHEAD AND WINDSOR
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2021

CITIZENS ADVICE MAIDENHEAD AND WINDSOR

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Ms C A Coppel, Chair Mrs S L Branchflower Mr C J Krol Mr P K Love Mr J Rawlings Mr K J Stanley Ms P Thorpe Mr M S Vig	(Appointed 9 November 2020) (Appointed 5 November 2020) (Appointed 9 November 2020)
Charity number	1085297	
Company number	04125139	
Principal address	4 Marlow Road MAIDENHEAD SL6 7YR	
Registered office	4 Marlow Road MAIDENHEAD SL6 7YR	
Independent examiner	Daniel Reid For Donald Reid Limited Chartered Accountants Prince Albert House 20 King Street Maidenhead SL6 1DT	

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CITIZENS ADVICE MAIDENHEAD AND WINDSOR

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)

FOR THE YEAR ENDED 31 MARCH 2021

The trustees present their report and financial statements for the year ended 31 March 2021.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's Articles, the Companies Act 2006 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (as amended for accounting periods commencing from 1 January 2016)

Objectives and activities

The charity's objects continued to be to help people who live, work and study in the Royal Borough of Windsor and Maidenhead (RBWM) resolve their legal, financial and other problems by providing independent, expert and confidential advice, free of charge, and we assisted Citizens Advice to campaign nationally for changes in policies and services that cause people problems.

Our strategies to achieve this have included:

- continued development of our range of services to reach a broader client base throughout the Royal Borough, such as for those with mental health challenges;
- improving remote access to our advisers in the light of Covid restrictions;
- developing a funding strategy which has enabled us to make better decisions about which sources of funding we should seek and where to look for additional funding;
- reviewing our operational structures and practices the better to make informed decisions about the extent to which we can benefit from sharing services or integrating with other local Citizens Advice offices;
- developing a Trustee Board which is strategically-minded as well as planning-oriented.

During the year we resolved to merge with Citizens Advice Bracknell & District to form Citizens Advice East Berkshire in order to provide services across a wider area and it should create opportunities for improved fund-raising and service delivery.

The trustees have paid due regard to the Charity Commission's guidance on public benefit in deciding the activities we should undertake during the year. We are satisfied that the information provided in our report and the financial statements meets the public benefit reporting requirements.

Our principal activity has been the provision of free, confidential, independent and impartial advice and information to members of the public. In the past, our advice service has been provided primarily at our main office in Maidenhead, with outreach services in Dedworth, Windsor and Woodlands Park, and we provided a home visiting service for the house-bound. We provided support provided with benefit tribunals and ongoing "Help to Claim [Universal Credit]" services. Throughout 2020/21 the Covid restrictions have meant we have had to provide these services remotely.

The charity receives considerable help and support from unpaid volunteers who advise our customers and help administer the charity.

CITIZENS ADVICE MAIDENHEAD AND WINDSOR

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

Achievements and performance

Our principal achievements this year have been:

- we have helped 3,565 local people with 9,120 issues, less than last year due to Covid restrictions as some volunteers were unable to work from home;
- we made substantial financial gains for our clients by a combination of welfare benefits gained, debts rescheduled or written off, re-imbursments and charitable grants;
- the top five enquiries, in order, related to welfare benefits, Universal Credit, housing, employment and debt, and employment issues rose this year due to Covid;
- we also provided advice on Health &, Community Care, immigration, consumer, education, family and relationships, tax and travel issues;
- financed by the Better Care fund (BCF), we assisted with referrals under the NHS's Social Prescribing initiative;
- assisting the housebound through age or disability by telephone, necessitated by the Covid restrictions;
- ongoing advice under the Help to Claim (Universal Credit) project, which began in April 2019, aimed at helping those who find it more difficult to access a digital system;
- ongoing help and advice under our mental health project, a service giving advice to those who have mental health issues, but with additional practical support where necessary;
- securing funding from the Shanley Foundation, the Windsor and Maidenhead Christian Trust and the Prince Philip Trust fund, which will enable us to revive our Mental Health support service though that income has been deferred into 2020/21, when the work will commence;
- acting on referrals from the government's Money and Pensions Service (MaPS).

From March 2020 we closed the office and set up staff and volunteers to deliver advice from their own homes. The trustees wish to thank the staff and volunteers for their immediate and whole-hearted response to the situation over the past year.

CITIZENS ADVICE MAIDENHEAD AND WINDSOR

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

Financial review

The year end position was satisfactory.

Incoming resources, net of deferred income, totalled some £346,860 compared with £293,480 last year. The increase was primarily due to grants received towards our Mental Health support scheme (£22,000), from the Money and Pensions Service (£15,712) and a Department for Business, Energy and Industrial Strategy grant (part of the Covid financial support scheme) to support charities during the lockdown (£12,667). These, together with other grants and donations offset the reduction in our support grant from RBWM.

Our core funding continued to be from RBWM (£125,000 (2020: £132,000)) and the Baylis Trust, who donated £27,500 (2020: £25,000).

RBWM provides the premises at 4 Marlow Road free of charge. Craufurd Hale LLP, a firm in which Mr C Krol, the Treasurer and a Trustee, was a former partner, provided payroll services free of charge.

Outgoings are shown in the SOFA and in the notes to the accounts. Our major outgoing is wages and salaries and related staff costs. Other costs are listed in the note on support and governance costs.

Overall, there was a surplus of some £10,089 for the year on unrestricted funds (2020: £4,091) and in total there was a surplus on restricted funds of c.£18,000 (2020: £9,000).

The balance sheet remains fairly stable. We incurred c.£26,000 on capital expenditure on new laptops and related software and on upgrading existing ones.

In view of the projected reductions in our general support grant from RBWM, we merged with Citizens Advice Bracknell and District on 1 April 2021, the better to maintain our range of support services in the future.

The board of trustees reviews the reserves figure annually.

It is the board's policy that unrestricted funds which have not been designated for a specific use ("free reserves") should be maintained at a level equivalent to between three and six months' expenditure. The trustees consider that reserves at this level will ensure that, in the event of a significant drop in funding, the charity's current activities will be able to continue while consideration is given to ways in which replacement funds might be raised.

As at 31 March 2021 the figure which the board considered would be required under the policy was £108,500, though £15,500 has actually been accrued in the accounts for future building dilapidation and repair costs, which leaves £93,000 to be met by free reserves. Free reserves (which does not include unspent restricted reserves or designated reserves) have not fallen below that figure.

Ultimately, no funds were in deficit at the year end.

The trustees have assessed the major risks to which the charity is exposed and are satisfied that systems are in place to mitigate exposure to them. The risk assessment is carried out annually and the most recent one was concluded on 20 July 2019.

The primary external risk factor is the potential loss of funding. Procedures are in place to minimise the potential effects of this in that we have secured funding from multiple sources over the years and we seek to continue to diversify funding sources. In addition, we maintain a reserves figure which should cover a temporary loss of income and which is set to cover the likely abnormal costs should it be necessary to wind up the charity.

Internal risks are minimised by the implementation of procedures for the authorisation of all expenditure and projects and which help ensure consistent quality of delivery for all operational aspects of the charity. These procedures are reviewed periodically.

Structure, governance and management

CITIZENS ADVICE MAIDENHEAD AND WINDSOR

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

The charity is a company limited by guarantee.

The trustees, who are also the directors for the purpose of company law, and who served during the year and up to the date of signature of the financial statements were:

Ms C A Coppell, Chair	
Mr A Ahmed	(Resigned 31 October 2020)
Mrs S L Branchflower	
Mr J C Buckley	(Resigned 31 October 2020)
Ms K Harlow	(Resigned 19 November 2020)
Mr C J Krol	
Mr P K Love	
Mr J Rawlings	(Appointed 9 November 2020)
Mr K J Stanley	
Ms P Thorpe	(Appointed 5 November 2020)
Ms J Tomkins	(Resigned 28 April 2020)
Mr M S Vig	(Appointed 9 November 2020)
Mr D J Wilson	(Resigned 23 July 2020)

Trustees, who are also Directors of the Company, are elected from the local community and they live locally. An Elections Committee, made up of trustees and chaired by the Chair, is established to oversee the election process for Board appointments. A separate process agreed by the Trustee Board is followed for the election of the Chair. No other persons or bodies external to the charity are entitled to appoint trustees.

None of the trustees has any beneficial interest in the company. All of the trustees are also members of the company.

Since 1 April 2021, the company's activities have been merged with those of Citizens Advice Bracknell & District to form Citizens Advice East Berkshire, which now appoints trustees. In due course, the company will be struck off the register.

The Charity is governed by its Trustee Board, which is responsible for setting the strategic direction of the organisation and its policies. The trustees have borne the ultimate responsibility for the conduct of the organisation for ensuring it met its legal and contractual obligations. Trustees have met at least quarterly and the Board is independent from management. A register of members' interests is maintained at the registered office and is available to the public. At the year end the company had 15 members, including the trustees, all of whom agree to contribute £1 in the event the company is wound up.

Day-to-day operations have been delegated to senior management. Sub-committees make recommendations on specific matters, such as the approval of the annual financial statements, the business plan and pay increases.

Newly appointed trustees have been provided with a comprehensive induction to the organisation through the provision of a training programme and are mentored by established trustees. Future training will be arranged by Citizens Advice East Berkshire.

Citizens Advice Maidenhead and Windsor has co-operated with a number of other advisory service providers, local charities and social services departments on behalf of clients,

Citizens Advice Maidenhead & Windsor is a member of Citizens Advice, the operating name of the National Association of Citizens Advice Bureaux, which provides a framework of standards of advice and casework management as well as monitoring progress against those standards.

CITIZENS ADVICE MAIDENHEAD AND WINDSOR

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

Funds held as custodian trustee

The trust receives funds from several sources which are earmarked for making small grants to needy individuals. The income and expenditure are now reflected in restricted funds and the balance held is in cash at bank and in hand. The total amounts are small.

The trustees' report was approved by the Board of Trustees.

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Mr C J Krol

Trustee

Dated:

Following the merger of Citizens Advice Maidenhead & Windsor with Citizens Advice Bracknell & District on 1 April 2021 to form Citizens Advice East Berkshire there was a transfer of all activities, assets and liabilities to the merged entity. The incorporated entity and charity of Citizens Advice Maidenhead & Windsor was subsequently dissolved prior to any statutory filing requirements. These accounts have been verified to the relevant accounting records and integrated into the future financial statements of Citizens Advice East Berkshire which will form part of the statutory accounts and independent examination for the year ending 31 March 2022.

Signed



Jason Rawlings
Trustee and Treasurer
Citizens Advice East Berkshire
11 November 2021

CITIZENS ADVICE MAIDENHEAD AND WINDSOR

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF CITIZENS ADVICE MAIDENHEAD AND WINDSOR

I report to the trustees on my examination of the financial statements of Citizens Advice Maidenhead and Windsor (the charity) for the year ended 31 March 2021.

Responsibilities and basis of report

As the trustees of the charity (and also its directors for the purposes of company law) you are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006 (the 2006 Act).

Having satisfied myself that the financial statements of the charity are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of the charity's financial statements carried out under section 145 of the Charities Act 2011 (the 2011 Act). In carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

Since the charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants in England and Wales, which is one of the listed bodies.

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

- 1 accounting records were not kept in respect of the charity as required by section 386 of the 2006 Act; or
- 2 the financial statements do not accord with those records; or
- 3 the financial statements do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination; or
- 4 the financial statements have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the financial statements to be reached.

Daniel Reid
For Donald Reid Limited
Chartered Accountants
Prince Albert House
20 King Street
Maidenhead
SL6 1DT

CITIZENS ADVICE MAIDENHEAD AND WINDSOR**STATEMENT OF FINANCIAL ACTIVITIES
INCLUDING INCOME AND EXPENDITURE ACCOUNT****FOR THE YEAR ENDED 31 MARCH 2021**

	Notes	Unrestricted funds general 2021 £	Unrestricted funds designated 2021 £	Restricted funds 2021 £	Total 2021 £	Unrestricted funds general 2020 £	Unrestricted funds designated 2020 £	Restricted funds 2020 £	Total 2020 £
<u>Income and endowments from:</u>									
Donations and grants	3	163,446	-	69,806	233,252	169,772	-	1,477	171,249
Charitable activities	4	-	-	113,498	113,498	-	-	120,038	120,038
Bank interest	5	110	-	-	110	193	-	-	193
Other income	6	-	-	-	-	2,000	-	-	2,000
Total income		163,556	-	183,304	346,860	171,965	-	121,515	293,480
<u>Expenditure on:</u>									
Charitable activities	7	148,193	-	176,379	324,572	166,528	-	113,458	279,986
Net incoming resources before transfers		15,363	-	6,925	22,288	5,437	-	8,057	13,494

CITIZENS ADVICE MAIDENHEAD AND WINDSOR**STATEMENT OF FINANCIAL ACTIVITIES (CONTINUED)
INCLUDING INCOME AND EXPENDITURE ACCOUNT****FOR THE YEAR ENDED 31 MARCH 2021**

	Unrestricted funds general 2021 £	Unrestricted funds designated 2021 £	Restricted funds 2021 £	Total 2021 £	Unrestricted funds general 2020 £	Unrestricted funds designated 2020 £	Restricted funds 2020 £	Total 2020 £
Net incoming resources before transfers	15,363	-	6,925	22,288	5,437	-	8,057	13,494
Gross transfers between funds	(5,274)	(6,000)	11,274	-	(1,346)	-	1,346	-
Net income for the year/ Net movement in funds	10,089	(6,000)	18,199	22,288	4,091	-	9,403	13,494
Fund balances at 1 April 2020	118,639	6,000	11,371	136,010	114,548	6,000	1,968	122,516
Fund balances at 31 March 2021	128,728	-	29,570	158,298	118,639	6,000	11,371	136,010

The statement of financial activities includes all gains and losses recognised in the year.

From 1 April 2021 the company has merged with Citizens Advice Bracknell & District to become Citizens Advice East Berkshire

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

CITIZENS ADVICE MAIDENHEAD AND WINDSOR**BALANCE SHEET****AS AT 31 MARCH 2021**

	Notes	2021		2020	
		£	£	£	£
Fixed assets					
Tangible assets	13		28,912		8,730
Current assets					
Debtors	14	12,786		-	
Cash at bank and in hand		189,393		175,528	
		202,179		175,528	
Creditors: amounts falling due within one year	15	(57,293)		(32,748)	
Net current assets			144,886		142,780
Total assets less current liabilities			173,798		151,510
Creditors: amounts falling due after more than one year	16		(15,500)		(15,500)
Net assets			158,298		136,010
Income funds					
Restricted funds	17		29,570		11,371
<u>Unrestricted funds</u>					
Designated funds	18	-		6,000	
General unrestricted funds		128,728		118,639	
			128,728		124,639
			158,298		136,010

CITIZENS ADVICE MAIDENHEAD AND WINDSOR

BALANCE SHEET (CONTINUED)

AS AT 31 MARCH 2021

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 March 2021. The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with Section 476.

The directors acknowledge their responsibilities for ensuring that the charity keeps accounting records which comply with section 386 of the Act and for preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of the financial year and of its incoming resources and application of resources, including its income and expenditure, for the financial year in accordance with the requirements of sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the company.

The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476.

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

The financial statements were approved by the Trustees on

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Mr C J Krol

Trustee

Company Registration No. 04125139

CITIZENS ADVICE MAIDENHEAD AND WINDSOR

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2021

1 Accounting policies

Charity information

Citizens Advice Maidenhead and Windsor is a private company limited by guarantee incorporated in England and Wales. The registered office is 4 Marlow Road, MAIDENHEAD, SL6 7YR.

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's Articles, the Companies Act 2006 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (as amended for accounting periods commencing from 1 January 2016). The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities applying FRS 102 Update Bulletin 1 not to prepare a Statement of Cash Flows.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

1.4 Incoming resources

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Donated services and facilities are not reflected in the financial statements as an income or as a notional cost.

Income is deferred when it is received for a specific financial period after the year end or for a specific purpose but the relevant expenditure has not been incurred.

1.5 Resources expended

Expenses are included in the financial statements as they become receivable or due.

Expenses include VAT where applicable as the company cannot reclaim it.

CITIZENS ADVICE MAIDENHEAD AND WINDSOR

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

1 Accounting policies

(Continued)

Salaries and any specific costs directly attributable to the projects the Charity undertakes are allocated to the relevant project as far as is practicable. Usually, the bulk is reflected as a cost of providing general advice, funded by unrestricted income. Support and governance costs are then apportioned between restricted and unrestricted activities pro rata with those direct costs.

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Fixtures, fittings and equipment	Between 5 and 10 years straight line
IT equipment	3 years straight line

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in net income/(expenditure) for the year.

1.7 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

1.8 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1.9 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are measured at transaction price.

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are recognised at transaction.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised at transaction price.

CITIZENS ADVICE MAIDENHEAD AND WINDSOR**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)****FOR THE YEAR ENDED 31 MARCH 2021****1 Accounting policies (Continued)*****Derecognition of financial liabilities***

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

1.10 Employee benefits

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

1.11 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

1.12 Leases

Rentals payable under operating leases, including any lease incentives received, are charged as an expense on a straight line basis over the term of the relevant lease.

2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the trustees are required to make judgments, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

Key sources of estimation uncertainty**Apportionment of costs**

The charity provides a range of advisory services to its clients. In order to allocate costs incurred across that range the percentage of time staff will spend on each service is estimated. Salaries and other costs are apportioned across the services on what is considered to be fair basis, based on those estimates. Where appropriate, those estimates are reviewed from time to time and at least annually.

3 Donations and grants

	Unrestricted funds general 2021 £	Restricted funds 2021 £	Total 2021 £	Unrestricted funds general 2020 £	Restricted funds 2020 £	Total 2020 £
Donations and gifts	8,631	10,545	19,176	7,476	-	7,476
Government and other grants	154,815	104,352	259,167	162,296	27,757	190,053
Less: deferred income	-	(45,091)	(45,091)	-	(26,280)	(26,280)
	<u>163,446</u>	<u>69,806</u>	<u>233,252</u>	<u>169,772</u>	<u>1,477</u>	<u>171,249</u>

CITIZENS ADVICE MAIDENHEAD AND WINDSOR**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)****FOR THE YEAR ENDED 31 MARCH 2021****4 Charitable activities**

	Help To Claim	Social care	Total	Help To Claim	Social care	Total
	2021	2021	2021	2020	2020	2020
	£	£	£	£	£	£
Services provided under service agreements	78,498	35,000	113,498	85,038	35,000	120,038

5 Bank interest

	Unrestricted funds general 2021	Unrestricted funds general 2020
	£	£
Interest receivable	110	193

6 Other income

	Total 2021	Unrestricted funds general 2020
	£	£
Other income	-	2,000

Other income comprised payments for the rent of a room for the Pension Wise service.

CITIZENS ADVICE MAIDENHEAD AND WINDSOR**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)****FOR THE YEAR ENDED 31 MARCH 2021****7 Charitable activities**

	All other	Help To	MaPS debt	Better Care	Funded	Grants	Total	Total
	2021	Claim	advice	Fund	training	made	2021	2020
	£	2021	2021	2021	2021	2021	£	£
		£	£	£	£	£		
Staff costs	50,494	50,012	8,033	17,008	-	-	125,547	157,242
Depreciation and impairment	-	-	-	-	-	-	-	486
Volunteer and other staff costs	225	10,761	470	-	8,882	-	20,338	8,451
Office costs	794	1,162	-	208	-	-	2,164	973
	<u>51,513</u>	<u>61,935</u>	<u>8,503</u>	<u>17,216</u>	<u>8,882</u>	<u>-</u>	<u>148,049</u>	<u>167,152</u>
Grant funding of activities (see note 8)	-	-	-	-	-	9,370	9,370	3,571
Share of support costs (see note 9)	107,921	33,517	4,067	8,500	-	-	154,005	108,946
Share of governance costs (see note 9)	8,564	2,980	1,001	603	-	-	13,148	317
	<u>167,998</u>	<u>98,432</u>	<u>13,571</u>	<u>26,319</u>	<u>8,882</u>	<u>9,370</u>	<u>324,572</u>	<u>279,986</u>
Analysis by fund								
Unrestricted funds - general	148,193	-	-	-	-	-	148,193	166,528
Restricted funds	19,805	98,432	13,571	26,319	8,882	9,370	176,379	113,458
	<u>167,998</u>	<u>98,432</u>	<u>13,571</u>	<u>26,319</u>	<u>8,882</u>	<u>9,370</u>	<u>324,572</u>	<u>279,986</u>

The comparative figure above for "Staff costs" included the directly attributable proportion of fees paid to contract staff, with the balance of fees for the year reported under "Support costs" (see note below). In 2021 fees for contract staff are reflected in "Volunteer and other staff costs".

CITIZENS ADVICE MAIDENHEAD AND WINDSOR**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)****FOR THE YEAR ENDED 31 MARCH 2021****7 Charitable activities****(Continued)**

For the year ended 31 March 2020

	All other £	Help To Claim £	Better Care Fund £	Total 2020 £
Staff costs	75,809	56,491	24,942	157,242
Depreciation and impairment	-	486	-	486
Volunteer and other staff costs	6,028	2,423	-	8,451
Office costs	973	-	-	973
	<u>82,810</u>	<u>59,400</u>	<u>24,942</u>	<u>167,152</u>
Grant funding of activities (see note 8)	3,571	-	-	3,571
Share of support costs (see note 9)	82,778	18,857	7,311	108,946
Share of governance costs (see note 9)	192	89	36	317
	<u>169,351</u>	<u>78,346</u>	<u>32,289</u>	<u>279,986</u>
Analysis by fund				
Unrestricted funds - general	166,528	-	-	166,528
Restricted funds	2,823	78,346	32,289	113,458
	<u>169,351</u>	<u>78,346</u>	<u>32,289</u>	<u>279,986</u>

The comparative figure above for "Staff costs" included the directly attributable proportion of fees paid to contract staff, with the balance of fees for the year reported under "Support costs" (see note below). In 2021 fees for contract staff are reflected in "Volunteer and other staff costs".

8 Grants payable

We receive occasional grants which are given to us to allow us to make emergency funds available to clients in case of dire need. Individual amounts are small. Income and expenditure are reflected as part of restricted funds.

CITIZENS ADVICE MAIDENHEAD AND WINDSOR**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)****FOR THE YEAR ENDED 31 MARCH 2021****9 Support costs**

	Support costs	Governance costs	2021	Support costs	Governance costs	2020
	£	£	£	£	£	£
Staff costs	84,946	-	84,946	68,302	-	68,302
Depreciation	6,080	-	6,080	3,912	-	3,912
Volunteer and other staff expenditure	32,850	-	32,850	3,386	-	3,386
IT support and maintenance	10,944	-	10,944	7,422	-	7,422
Office equipment rental and maintenance	3,149	-	3,149	3,329	-	3,329
General insurance	305	-	305	1,135	-	1,135
Postage	464	-	464	1,152	-	1,152
Printing and stationery	919	-	919	2,553	-	2,553
Reference materials, subscriptions, etc	5,432	-	5,432	4,982	-	4,982
Telephone and communications	6,848	-	6,848	6,413	-	6,413
Premises	2,068	-	2,068	6,360	-	6,360
Legal and professional	-	12,413	12,413	-	-	-
Independent Examiner's fee	-	560	560	-	340	340
Other management and admin costs	-	175	175	-	(23)	(23)
	<u>154,005</u>	<u>13,148</u>	<u>167,153</u>	<u>108,946</u>	<u>317</u>	<u>109,263</u>
Analysed between						
Charitable activities	<u>154,005</u>	<u>13,148</u>	<u>167,153</u>	<u>108,946</u>	<u>317</u>	<u>109,263</u>

The proportion of contract staff fees included in Support costs under "Salaries and wages" in 2020 was £12,891. The equivalent proportion included under "Volunteer and other staff costs" in 2021 is £21,989.

Legal and professional fees comprise the fair proportion of the combined fees incurred on the merger with Citizens Advice Bracknell & District.

10 Trustees

No trustees' expenses were reimbursed in the year (2020: £37 reimbursed).

CITIZENS ADVICE MAIDENHEAD AND WINDSOR**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)****FOR THE YEAR ENDED 31 MARCH 2021****11 Employees**

The average monthly number of employees during the year was:

	2021	2020
	Number	Number
Headcount	11	12
	<u> </u>	<u> </u>
Employment costs	2021	2020
	£	£
Wages and salaries	188,989	203,050
Social security costs	9,082	7,935
Other pension costs	12,422	14,559
	<u> </u>	<u> </u>
	<u>210,493</u>	<u>225,544</u>

Included in wages and salaries in 2020 was £25,100 (2019: nil) in fees paid to contract staff. Contract staff fees in 2021 have been included with "Volunteer and other staff costs".

The average Full Time Equivalent number of staff was 7 (2020: 7)

There were no employees whose annual remuneration was £60,000 or more.

12 Key Management Personnel

The board of trustees are all volunteers and are not remunerated.

Key Management Personnel include the Chief Executive Officers (CEOs), the Office Administrator and Operations Managers (OMs). We had a change of CEO and a change of OM during the year.

The total emoluments of the CEOs was £53,217 and for other key personnel was £50,374.

The approximate Full Time Equivalent number of Key Management Personnel was 2. All personnel work part-time.

CITIZENS ADVICE MAIDENHEAD AND WINDSOR**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)****FOR THE YEAR ENDED 31 MARCH 2021****13 Tangible fixed assets**

	Fixtures, fittings and equipment £	IT equipment £	Total £
Cost			
At 1 April 2020	18,507	45,602	64,109
Additions	-	26,262	26,262
	<u>18,507</u>	<u>71,864</u>	<u>90,371</u>
At 31 March 2021	18,507	71,864	90,371
Depreciation and impairment			
At 1 April 2020	18,178	37,201	55,379
Depreciation charged in the year	84	5,996	6,080
	<u>18,262</u>	<u>43,197</u>	<u>61,459</u>
At 31 March 2021	18,262	43,197	61,459
Carrying amount			
At 31 March 2021	<u>245</u>	<u>28,667</u>	<u>28,912</u>
At 31 March 2020	<u>329</u>	<u>8,401</u>	<u>8,730</u>

14 Debtors

	2021 £	2020 £
Amounts falling due within one year:		
Trade debtors	12,786	-
	<u>12,786</u>	<u>-</u>

15 Creditors: amounts falling due within one year

	2021 £	2020 £
Other taxation and social security	4,443	2,519
Other creditors	2,315	2,245
Accruals and deferred income	50,535	27,984
	<u>57,293</u>	<u>32,748</u>

16 Creditors: amounts falling due after more than one year

	2021 £	2020 £
Accruals	15,500	15,500
	<u>15,500</u>	<u>15,500</u>

Creditors falling due after more than one year comprise an accrual for building dilapidations and repairs.

CITIZENS ADVICE MAIDENHEAD AND WINDSOR**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)****FOR THE YEAR ENDED 31 MARCH 2021****17 Restricted funds**

The income funds of the charity include restricted funds comprising the following unexpended balances of donations and grants held on trust for specific purposes:

	Movement in funds				Movement in funds				
	Balance at 1 April 2019 £	Incoming resources £	Resources expended £	Transfers £	Balance at 1 April 2020 £	Incoming resources £	Resources expended £	Transfers £	Balance at 31 March 2021 £
Mental Health	-	1,477	(2,823)	1,346	-	22,000	(19,805)	-	2,195
Universal Credit: Help To Claim	1,968	85,038	(78,346)	-	8,660	78,498	(98,432)	11,274	-
MaPS Debt advice	-	-	-	-	-	15,712	(13,571)	-	2,141
Better Care Fund	-	35,000	(32,289)	-	2,711	35,000	(26,319)	-	11,392
Funded training	-	-	-	-	-	8,882	(8,882)	-	-
BEIS grants	-	-	-	-	-	12,667	-	-	12,667
Funded grants	-	-	-	-	-	10,545	(9,370)	-	1,175
	<u>1,968</u>	<u>121,515</u>	<u>(113,458)</u>	<u>1,346</u>	<u>11,371</u>	<u>183,304</u>	<u>(176,379)</u>	<u>11,274</u>	<u>29,570</u>

CITIZENS ADVICE MAIDENHEAD AND WINDSOR**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)****FOR THE YEAR ENDED 31 MARCH 2021****18 Designated funds**

The income funds of the charity include the following designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes:

	Movement in funds				
	Balance at 1 April 2019	Incoming resources	Balance at 1 April 2020	Transfers	Balance at 31 March 2021
	£	£	£	£	£
IT replacement reserve	6,000	-	6,000	(6,000)	-
	<u>6,000</u>	<u>-</u>	<u>6,000</u>	<u>(6,000)</u>	<u>-</u>
	<u><u>6,000</u></u>	<u><u>-</u></u>	<u><u>6,000</u></u>	<u><u>(6,000)</u></u>	<u><u>-</u></u>

CITIZENS ADVICE MAIDENHEAD AND WINDSOR**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)****FOR THE YEAR ENDED 31 MARCH 2021****19 Analysis of net assets between funds**

	Unrestricted funds 2021 £	Designated funds 2021 £	Restricted funds 2021 £	Total 2021 £	Unrestricted funds 2020 £	Designated funds 2020 £	Restricted funds 2020 £	Total 2020 £
Fund balances at 31 March 2021 are represented by:								
Tangible assets	28,427	-	485	28,912	7,759	-	971	8,730
Current assets/(liabilities)	115,801	-	29,085	144,886	126,380	6,000	10,400	142,780
Long term liabilities	(15,500)	-	-	(15,500)	(15,500)	-	-	(15,500)
	<u>128,728</u>	<u>-</u>	<u>29,570</u>	<u>158,298</u>	<u>118,639</u>	<u>6,000</u>	<u>11,371</u>	<u>136,010</u>

CITIZENS ADVICE MAIDENHEAD AND WINDSOR**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)****FOR THE YEAR ENDED 31 MARCH 2021**

20 Operating lease commitments

At the reporting end date the charity had outstanding commitments for future minimum lease payments under non-cancellable operating leases, which fall due as follows:

	2021	2020
	£	£
Within one year	1,904	2,265
Between two and five years	1,254	3,158
	<u>3,158</u>	<u>5,423</u>
	<u><u>3,158</u></u>	<u><u>5,423</u></u>

21 Related party transactions

There were no disclosable related party transactions during the year (2020 - none).