Citizens Advice Darlington, Redcar and Cleveland

England & Wales · Charity number 1112414

Details

Other names	DARLINGTON & DISTRICT ADVICE INFORMATION AND ADVOCACY SERVICE, DARLINGTON CITIZENS ADVICE BUREAU
Status	Registered
Legal form	Charitable company
Company number	05562437
Registered	2005-12-06
Register	View on the Charity Commission register

Contact

Address	The CORE Church Row Darlington County Durham DL1 5QD
Phone	01325266888
Email	admin.desk@citizensadvicedrc.org.uk
Website	www.citizensadvicedrc.org.uk

Activities

Objects: 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 FOR THE BENEFIT OF THE COMMUNITY IN THE BOROUGH OF DARLINGTON AND SURROUNDING AREAS (THE PRINCIPAL AREA OF BENEFIT) AND ELSEWHERE WITHIN SUCH WIDER AREA OR AREAS AS MAY CONVENIENTLY BE ADMINISTERED THEREWITH (THE PRINCIPAL AREA OF BENEFIT AND SUCH WIDER AREAS TOGETHER BEING THE AREA OF BENEFIT).

Activities: Advice and information service to the community.

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Classification

- **How:** Provides Advocacy/advice/information
- **What:** The Advancement Of Health Or Saving Of Lives, Disability, The Prevention Or Relief Of Poverty, Accommodation/housing
- **Who:** Children/young People, Elderly/old People, People With Disabilities, Other Defined Groups, The General Public/mankind

Geography

- **Area of benefit:** DARLINGTON AND THE SURROUNDING AREAS
- Darlington
- Hartlepool
- Redcar And Cleveland

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£1,575,861	£1,373,946	£1,149,895	32
2024-03-31	£1,245,552	£1,110,067	£902,250	30
2023-03-31	£986,816	£989,293	£766,766	39
2022-03-31	£1,501,010	£1,068,319	£769,137	39
2021-03-31	£751,324	£716,118	£325,497	22

Trustees

Name	Role	Appointed
Barbara Joan Buckle		2024-11-28
Christine Flintoft-Smith		2017-10-05
Christopher John Howard Payne		2021-04-23
Mark Redhead		2019-10-02
Michael James Betterton		2022-12-22
Paul Jeffrey Pimm		2017-10-05
Ross Duerden Webber		2025-02-19

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Citizens Advice Darlington, Redcar and Cleveland

England & Wales - Charity number 1112414

Accounts

COMPANY REGISTRATION NUMBER: 05562437
CHARITY REGISTRATION NUMBER: 1112414

Citizens Advice Darlington, Redcar and Cleveland

Company Limited by Guarantee
Financial Statements
For the Year Ending
31 March 2025

Citizens Advice Darlington, Redcar and Cleveland
Company Limited by Guarantee
Year end 31 March 2025

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Citizens Advice Darlington, Redcar and Cleveland
Company Limited by Guarantee
Year end 31 March 2025

Reference and Administrative Details

COMPANY REGISTRATION NUMBER	05562437
CHARITY REGISTRATION NUMBER	1112414
REGISTERED OFFICE	The Core Church Row Darlington DL1 5QD

THE TRUSTEES

Barbara J Buckle	
Michael J Betterton	
Christopher J H Payne	
Christine Flintoft-Smith	
Andrew Thomas Tait	appointed 19 February 2025
Lawrence McLeman	resigned 28 November 2024
Marian Fairley	resigned 22 October 2025
Mark Redhead	
Paul J Pimm	
Robert W Murphy	
Ross Duerden Webber	appointed 19 February 2025

COMPANY SECRETARY	Hazel Thompson
INDEPENDENT AUDITORS	Allen Sykes Audit Limited Chartered Accountants & Statutory Auditors 5 Henson Close South Church Enterprise Park Bishop Auckland DL14 6WA
BANKERS	Barclays, Darlington branch Leicester LE87 2BB

Trustees Annual Report (Incorporating the Directors Report)

Objectives and Activities

Summary of the Main Objectives

The trustees of Citizens Advice Darlington, Redcar and Cleveland, herein The Charity, who are also Directors for the purposes of Company Law, present their report and the accounts of the charity for the year ended 31 March 2025.

Objectives and Activities

The main objective is the promotion of any charitable purpose for the benefit of the community in Darlington, Redcar and Cleveland and surrounding areas by the advancement of education, the protection of health and the relief of poverty, sickness and distress.

Strategic Objectives

The Citizens Advice service provides free, independent, confidential and impartial advice and counsel to everyone on their rights and responsibilities. It values diversity, promotes equality and challenges discrimination. The Charity aims to:

- Provide the advice people need for the problems they face;
- Improve the policies and practices that affect people's lives;
- Train all workers to provide an accurate, high quality and client centred service.

The Charity provides services that work to:

- Inform people about the law and how it affects them;
- Advise people of the possible options available to them and the potential consequences of different courses of action;
- Listen to and support people as they consider and decide what to do;
- Assist people in pursuing their chosen course of action;
- Influence those responsible for policies and services by recommending changes based upon peoples experiences;
- The maintenance and development of high-quality client centred services;
- Increased partnership working as a means of meeting client expectations;
- The provision of support and advice particularly for clients with the greatest needs;
- To maintain effective governance and increase reputation and profile of the offices in Darlington and Redcar and Cleveland;

- To build on the commitment of staff through effective recognition and personal development strategies;
- The development of a financial strategy that supports the aims and aspirations of the service its long-term viability.

Achievements and performance

The Charity has achieved a good relationship with employees as evidenced by its annual people survey and supportive supervision arrangements. Our Quality of Advice (QA) metrics are rated green by National Citizens Advice and we score highly in independent accessibility surveys for the clients and communities we serve. Communities report that they can identify and access our services easily and we are responsive to changing needs and requests.

We have strong and productive operational and strategic relationships with funders with reporting and meetings to share information, good practice and monitoring of progress.

The Charity enjoys good links with other organisations in its area of benefit, including statutory and voluntary agencies. We have good relationships with beneficiaries as evidenced by our satisfaction surveys. The Charity continues to provide a diverse range of high-quality services within the Darlington and Redcar and Cleveland areas. From 1 April 2024 - 31 March 2025 we helped with over 26,211 enquiries. All funder requirements for outcomes and numbers helped are met.

Financial Review

Incoming resources for the year were £ 1,575,861 of which £ 1,334,240 related to restricted activities. A surplus of £ 247,645 was generated throughout the year. At 31 March 2025 free reserves were £ 713,372.

Reserves policy

We hold contracts and service level agreements with a range of statutory bodies and recognise the value of advice in improving health and wellbeing. We are grateful for the investment in our outreach to provide a coordinated approach to services for vulnerable and hard to reach clients.

The number and range of funding sources provides us with a diversified base and ensures we are not over dependant on any one source of funding. We are committed to robust financial planning and we maintain a projection of income for at least 3 years ahead.

We are also aware there is no such thing as secure funding. The board's view is that a charity such as The Charity should aim for free reserves of a minimum of 3 months activity based on the coming year budget excluding disbursements and partner payments estimated to be £305,054

The trustees can report an improved position on the free reserves from last year with free reserves being £713,372 compared to £609,434 at the end of the previous year.

The trustees are satisfied that the charity has adequate funds to continue its work for the next 12 months.

Plans for the Future Period

The financial outlook for The Charity looks to be extremely challenging with a cost of living crisis and projected record numbers of people seeking help and support from our services.

Structure, Governance and Management

Nature of the governing document:
The charity is a registered charity and a company limited by guarantee. The maximum liability of each member is limited to £1. The charity is governed by its Memorandum and

Articles of Association as amended on 29th August 2013. The charity was incorporated as a company limited by guarantee on 13 September 2005. The charity commenced operations on 1 December 2005 at which date the assets and liabilities of the unincorporated entity were acquired.

Organisational Structure

The charity has a Board that consists of up to 15 members. This meets quarterly. There is a finance committee and an operations committee, each of which meets quarterly to fulfil their delegated authority from the Board.

Membership of such groups may include staff, volunteers and others who can assist the Bureau. The Board may also establish consultation forums and focus groups. Responsibility for implementing the strategic development of the Bureau is delegated to the Chief Executive, who ensures that the organisation delivers the services specified and that it meets its key performance indicators.

Recruitment/appointment of new trustees

The directors of the company are also Charity Trustees for the purposes of Charity Law. Under the requirements of the Memorandum and Articles of Association

members of the Board are elected to serve for a period of three years after which they must stand for re-election at the next Annual General Meeting.

The directors have drawn up a set of job descriptions and person specifications to cover the varied requirements of an ideally balanced board. In order to achieve this broad skill mix, candidates are asked to indicate their areas of expertise through a skills assessment. A Board recruitment panel considers all applicants and invites them to a panel interview. Appointments to the Board of Trustees are by co-option or election.

Last year, the Board invested in a widespread and successful advertising campaign to attract new trustees and to raise the profile of our work.

Induction/training of new trustees

The organisation runs a programme of training, which all board members are expected to attend. New Trustees are taken through an 'induction pack' including the finance pack to ensure that they are fully aware of the Charity's principles and their responsibilities to the organisation.

Wider network

The Charity is a member of the National Association of Citizens Advice Bureaux. It adheres to the principles of the national network and is audited on the quality of advice and its organisational structure.

The Charity has adopted the larger charities governance code as part of ongoing continuous investment in governance and strengthening the charity.

The Governance Code has 7 principles: Organisational Purpose; Integrity; Decision-making, risk and control; Board effectiveness; Equality Diversity and Inclusion and Openness and Accountability.

Risk Management

The Board has conducted a review of the major risks to which the charity is exposed and where possible has established systems to mitigate these. Internal risks are minimised by the development and implementation of policies and procedures, including those on health and safety, cash handling, IT, complaints and grievances. These are reviewed periodically to ensure that they meet the organisation's needs. A statement on reserves is included in this report: the Trustees recognise this is a significant area of risk for the organisation.

Public Benefit

The Charity's aims and achievements have been set out within this report. The activities set out in this report have been undertaken to further the charity's charitable purposes for the public benefit. The Trustees have complied with the duty under Section 4 of the Charities Act 2011 to have due regard to public benefit guidance published by the Charities Commission and the Trustees have paid due regard to this guidance in deciding what activities the charity should undertake.

All Trustees give their time voluntarily and receive no benefit from the charity. No expenses were reclaimed from the charity during the year.

Trustees' Responsibilities Statement

The trustees, who are also directors for the purposes of company law, are responsible for preparing the trustees' report and the accounts in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the charity trustees to prepare accounts for each year which give a true and fair view of the state of affairs of the charitable company and the incoming resources and application of resources, including the income and expenditure, for that period.

In preparing these accounts, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the applicable Charities SORP;
- make judgments and accounting estimates that are reasonable and prudent;
- prepare the accounts on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charity's transactions and disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the accounts comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Auditor

Each of the persons who is a trustee at the date of approval of this report confirms that:

- so far as they are aware, there is no relevant audit information of which the charity's auditor is unaware; and
- they have taken all steps that they ought to have taken as a trustee to make themselves aware of any relevant audit information and to establish that the charity's auditor is aware of that information.

The auditor is deemed to have been re-appointed in accordance with section 487 of the Companies Act 2006.

Small Company Provisions

This report has been prepared in accordance with the provisions applicable to companies entitled to the small companies exemption.

The trustees' annual report was approved on ....5/12/25..... and signed on behalf of the board of trustees by:

Christopher Payne,

Chair

Citizens Advice Darlington, Redcar and Cleveland

Company Limited by Guarantee

Independent Auditor's Report to the Members of Citizens Advice Darlington, Redcar and Cleveland

Year Ended 31 March 2025

Opinion

We have audited the accounts of Citizens Advice Darlington, Redcar and Cleveland (the 'charity') for the year ended 31 March 2025 which comprise the statement of financial activities (including income and expenditure account), statement of financial position, statement of cash flows and the related notes, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including FRS 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

In our opinion the accounts:

- give a true and fair view of the state of the charity's affairs as at 31 March 2025 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice;
- 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 accounts section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the accounts 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 accounts, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the accounts 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 charity's ability to continue as a going concern for a period of at least twelve months from when the accounts 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 annual report, other than the accounts and our auditor's report thereon. The trustees are responsible for the other information. Our opinion on the accounts does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the accounts, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the accounts or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the accounts or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Opinions on Other Matters Prescribed by the Companies Act 2006

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

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

Matters on Which We are Required to Report by Exception

In the light of the knowledge and understanding of the charity and its environment obtained in the course of the audit, we have not identified material misstatements in the trustees' 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 accounts are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' 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 accounts 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, the trustees (who are also the directors for the purposes of company law) are responsible for the preparation of the accounts 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 accounts that are free from material misstatement, whether due to fraud or error.

In preparing the accounts, the trustees are responsible for assessing the charity'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 charity or to cease operations, or have no realistic alternative but to do so.

Auditor's Responsibilities for the Audit of the Accounts

Our objectives are to obtain reasonable assurance about whether the accounts 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 accounts.

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 extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

Our approach to identifying and assessing the risks of material misstatement in respect of irregularities, including fraud and non-compliance with laws and regulations, was as follows:

- the engagement partner ensured that the engagement team collectively had the appropriate competence, capabilities and skills to identify or recognise non-compliance with applicable laws and regulations;
- we identified the laws and regulations applicable to the company through discussions with directors and other management, and from our commercial knowledge and experience of the sector;
- we focused on specific laws and regulations which we considered may have a direct material effect on the financial statements or the operations of the company, including the Companies Act 2006, Charities Act 2011, taxation legislation, data protection, anti-bribery, employment, environmental and health and safety legislation;
- we assessed the extent of compliance with the laws and regulations identified above through making enquiries of management and inspecting legal correspondence; and
- identified laws and regulations were communicated within the audit team regularly and the team remained alert to instances of non-compliance throughout the audit.

We assessed the susceptibility of the company's financial statements to material misstatement, including obtaining an understanding of how fraud might occur, by:

- making enquiries of management as to where they considered there was susceptibility to fraud, their knowledge of actual, suspected and alleged fraud; and
- considering the internal controls in place to mitigate risks of fraud and non-compliance with laws and regulations.

To address the risk of fraud through management bias and override of controls, we:
- performed analytical procedures to identify any unusual or unexpected relationships;
- tested journal entries to identify unusual transactions;
- assessed whether judgements and assumptions made in determining the accounting estimates were indicative of potential bias; and
- investigated the rationale behind any identified significant or unusual transactions.

In response to the risk of irregularities and non-compliance with laws and regulations, we designed procedures which included, but were not limited to:
- agreeing financial statement disclosures to underlying supporting documentation;
- enquiring of management as to actual and potential litigation and claims; and
- reviewing correspondence with HMRC, relevant regulators and the company's legal advisors.

There are inherent limitations in our audit procedures described above. The more removed that laws and regulations are from financial transactions, the less likely it is that we would become aware of non-compliance. Auditing standards also limit the audit procedures required to identify non-compliance with laws and regulations to enquiry of the directors and other management and the inspection of regulatory and legal correspondence, if any. Material misstatements that arise due to fraud can be harder to detect than those that arise from error as they may involve deliberate concealment or collusion.

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 accounts, 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 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 charity'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 accounts 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 charity to cease to continue as a going concern.

- Evaluate the overall presentation, structure and content of the accounts, including the disclosures, and whether the accounts represent the underlying transactions and events in a manner that achieves fair presentation.

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

Use of Our Report

This report is made solely to the charity'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 charity'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 charity and the charity's members as a body, for our audit work, for this report, or for the opinions we have formed.

PW LL

Mr P W Lamb (Senior Statutory Auditor)

For and on behalf of
Allen Sykes Audit Limited
Chartered Accountants & Statutory Auditor
5 Henson Close
South Church Enterprise Park
Bishop Auckland
County Durham
DL14 6WA

Date....6/12/25.....

Citizens Advice Darlington, Redcar & Cleveland

STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 MARCH 2025 (INCLUDING INCOME AND EXPENDITURE ACCOUNT)

	Note	Unrestricted Funds £	Restricted Funds £	Total 2025 £	Total 2024 £
Income from:					
Donations & legacies	3	2,461	3,000	5,461	2,417
Charitable activities	4	212,150	1,329,565	1,541,715	1,228,598
Trading Activities	5	12,008	72	12,080	2,366
Investment income	6	14,477	-	14,477	586
Other income	7	525	1,603	2,128	11,585
TOTAL INCOME		241,621	1,334,240	1,575,861	1,245,552
EXPENDITURE ON					
Charitable activities					
Advice and Information	8	167,171	1,206,775	1,373,946	1,110,067
TOTAL EXPENDITURE		167,171	1,206,775	1,373,946	1,110,067
NET INCOME/ (EXPENDITURE) - before net gains/(losses)		74,450	127,465	201,915	135,485
Gains/(losses) on the revaluation of fixed assets		50,000	-	50,000	-
Realised gain/(loss) on investments		-	-	-	-
Actuarial gain/(loss) on defined benefit pension scheme		(4,270)	-	(4,270)	(1)
NET INCOME/ (EXPENDITURE)		120,180	127,465	247,645	135,484
Transfers Between Funds		32,349	(32,349)	-	-
NET MOVEMENT IN FUNDS		152,529	95,116	247,645	135,484
Reconciliation of Funds					
Funds brought forward at 1 April 2024		723,583	178,667	902,250	766,766
Funds carried forward 31 March 2025		876,112	273,783	1,149,895	902,250

A comparative Statement of Financial Activities is found in Note 2
The Statement of Financial Activities includes all gains and losses recognised in the year.
All of the Charity's activities derive from continuing operations.

Citizens Advice Darlington, Redcar & Cleveland

BALANCE SHEET
AS AT 31 MARCH 2025

	note	2025 £	2024 £
FIXED ASSETS			
Tangible Assets	13	168,740	122,149
Investments		-	-
		168,740	122,149
CURRENT ASSETS			
Debtors	14	114,450	169,915
Current Asset Investments	15	76,827	-
Cash at bank and in hand		890,978	684,469
		1,082,255	854,384
CREDITORS: Amounts falling due within one year	16	(96,817)	(72,429)
NET CURRENT ASSETS		985,438	781,955
TOTAL ASSETS LESS CURRENT LIABILITIES		1,154,178	904,104
Net Assets Excluding Defined Benefit Pension		1,154,178	904,104
Defined benefit pension scheme asset / (liability)	18	(4,283)	(1,854)
TOTAL NET ASSETS		1,149,895	902,250
FUNDS			
Restricted income funds	17	273,783	178,667
Unrestricted income funds	17	876,112	723,583
TOTAL FUNDS	17	1,149,895	902,250

The notes on pages 18 - 36 form part of these accounts.

These accounts are prepared in accordance with the special provisions of part 15 of the Companies Act 2006 relating to small companies and constitute the annual accounts required by the Companies Act 2006 and are for circulation to members of the company.

The financial statements are approved and authorised on behalf of the trustees as follows:

C PAYNE

name: C PAYNE

role: Chair of Trustees 5/12/25

name: PAUL PINNOCK

role: TREASURER 5/12/25

Company Registration Number : 05562437 (England & Wales)

Citizens Advice Darlington, Redcar & Cleveland

STATEMENT OF CASH FLOWS
YEAR ENDED 31 MARCH 2025

	note	2025 £	2024 £
Cash flows from operating activities			
Net income/(Expenditure) for the period		247,645	135,484
Adjusted for:			
Depreciation charge	13	3,409	684
Investment Income	6	(14,477)	(586)
Pension scheme finance cost	18	49	152
Pension scheme Deficit contributions	18	(1,890)	(2,268)
Pension scheme (gain)/loss	18	4,270	1
Decrease/(increase) in debtors	14	55,465	43,477
(Decrease)/increase in creditors	16	24,388	26,047
Net cash flows from operating activities		318,859	202,991
Cash flows from investing activities			
Dividends, interest and rents from investments	6	14,477	586
Tangible fixed assets Revaluation	13	(50,000)	-
Tangible fixed assets additions	13	-	(11,296)
Movement in short term deposits > 3 months	15	(76,827)	-
Net cash flows from investing activities		(112,350)	(10,710)
Net increase/(decrease) in cash and cash equivalents		206,509	192,281
Cash and cash equivalents at 1 April 2024		684,469	492,188
Cash and cash equivalents at 31 March 2025		890,978	684,469

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

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2025

1. Accounting Policies

The principal accounting policies adopted, judgements and key sources of estimation uncertainty in the preparation of the financial statements are as follows:

1.1 General Information

The charity is a public benefit entity and a private company limited by guarantee, registered in England and Wales and a registered charity in England and Wales. The address of the registered office is The Core, Church Row, Darlington, DL1 5QD.

1.2 Statement of Compliance

These accounts have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the 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) (Charities SORP (FRS 102)) and the Companies Act 2006.

1.3 Basis of Preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investments measured at fair value through income or expenditure.

The financial statements are prepared in sterling, which is the functional currency of the entity.

1.4 Going Concern

There are no material uncertainties about the charity's ability to continue.

1.5 Judgements and Key Sources of Estimation Uncertainty

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

Key sources of estimation uncertainty: Defined benefit pension scheme.
The charity is a member of a multi-employer defined benefit scheme. The charity has recognised its liability under the deficit recovery plan at fair value which is based on the recommendations of the scheme actuary. The actuary uses certain critical assumptions, such as discount rate, mortality and expected rates of return when setting the deficit recovery plan for the scheme at each triennial review.

1.6 Fund Accounting

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the purposes of the charity.

Designated funds are unrestricted funds earmarked by the trustees for specific purposes.

Restricted funds are subjected to restrictions on their expenditure imposed by the donor.

1.7 Income

All income is included in the statement of financial activities when the charity is entitled to the income, any performance related conditions attached have been met or are fully within the control of the charity, the income is considered probable and the amount can be quantified with reasonable accuracy. The following specific policies are applied to particular categories of income:

Donations and legacy income is received by way of donations, legacies, grants and gifts and is included in full in the Statement of Financial Activities when receivable. Where legacies have been notified to the charity but the criteria for income recognition have not been met, the legacy is treated as a contingent asset and disclosed if material. Grants, where entitlement is not conditional on the delivery of a specific performance by the charity, are recognised when the charity becomes unconditionally entitled to the grant.

Donated services and facilities are included at the value to the charity, being the amount the charity would have been willing to pay to obtain services or facilities of equivalent economic benefit on the open market.

Investment income is included when receivable.

Income from charitable trading activity is accounted for when earned.

Income from grants, where related to performance and specific deliverables, are accounted for as the charity earns the right to consideration by its performance.

1.8 Expenditure

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates:

Costs of raising funds comprise the costs associated with attracting donations, grants and legacies and the costs of trading for fundraising purposes.

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated between the expenditure categories of the SOFA on a basis designed to reflect the use of the resource. Costs relating to a particular activity are allocated directly, others are apportioned on an appropriate basis, as set out in the notes to the accounts.

1.9 Tangible Assets

Tangible fixed assets are initially recorded at cost, including any costs directly attributable to bringing the asset into working condition for its intended use.

Subsequently, fixed assets are stated either:
- At cost less accumulated depreciation and impairment losses, or
- At revalued amounts, being fair value at the date of revaluation less subsequent accumulated depreciation and impairment losses.

Revaluations are carried out with sufficient regularity to ensure that the carrying amount does not differ materially from fair value. Increases in value are credited to a revaluation reserve, except to the extent that they reverse a revaluation decrease for the same asset previously recognised in profit or loss. Decreases in value are recognised in profit or loss, except where they offset a previously recorded revaluation surplus for the same asset. The property at Redcar is held Freehold and has been revalued.

The cost of minor additions or those costing below £2000 are not capitalised.

1.10 Depreciation

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Computers - 25% straight line

Fixtures & Fittings - 25% straight line

Land and buildings are measured at fair value with sufficient regularity to ensure that the carrying amount does not differ materially from the fair value at the reporting date, with changes in fair value recognised in the statement of financial activities.

1.11 Impairment of Fixed Assets

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date.

1.12 Financial Instruments

A financial asset or financial liability is recognised only when the entity becomes a party to the contractual provisions of the instrument.

Basic financial instruments are initially recognised at the amount receivable or payable including any related transaction costs, unless the arrangement constitutes a financing transaction, where it is recognised at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Current assets and current liabilities are subsequently measured at the cash or other consideration expected to be paid or received and not discounted.

Debt instruments are subsequently measured at amortised cost.

1.13 Retirement Benefits

Contributions to defined contribution plans are recognised as an expense in the period in which the related service is provided. Prepaid contributions are recognised as an asset to the extent that the prepayment will lead to a reduction in future payments or a cash refund.

When contributions are not expected to be settled wholly within 12 months of the end of the reporting date in which the employees render the related service, the liability is measured on a discounted present value basis. The unwinding of the discount is recognised as an expense in the period in which it arises.

The charity also contributes to The Growth Plan administered by TPT Retirement Solutions. The Plan is a multi-employer pension plan. It is not possible in the normal course of events to identify on a reasonable and consistent basis the charity's share of underlying assets and liabilities. In accordance with Charities SORP (FRS 102) the obligation to make good any deficit by way of deficit contributions is recognised in these Financial Statements at fair value.

1.14 Debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

Accrued income and tax recoverable is included at the best estimate of the amounts receivable at the balance sheet date.

1.15 Cash at Bank and in Hand

Cash at bank and cash in hand includes cash and any short term highly liquid investments with a short maturity of three months or less from the period end.

1.16 Creditors

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

1.17 Limited by Guarantee

The company is limited by guarantee. In the event of the company being wound up members are required to contribute an amount not exceeding £1. The number of members at the period end was 10.

2. Comparative Statement of Financial Activities Year Ended 31 March 2024 (Including Income And Expenditure Account)

	Unrestricted Funds £	Restricted Funds £	Total 2024 £
Income from:			
Donations & legacies	1,461	956	2,417
Charitable activities	192,221	1,036,377	1,228,598
Trading Activities	1,143	1,223	2,366
Investment income	586	-	586
Other income	8,709	2,876	11,585
TOTAL INCOME	204,120	1,041,432	1,245,552
EXPENDITURE ON			
Charitable activities			
Advice and Information	168,609	941,458	1,110,067
TOTAL EXPENDITURE	168,609	941,458	1,110,067
NET INCOME/ (EXPENDITURE) - before net gains/(losses)	35,511	99,974	135,485
Actuarial gain/(loss) on defined benefit pension scheme	(1)	-	(1)
NET INCOME/ (EXPENDITURE)	35,510	99,974	135,484
Transfers Between Funds	21,253	(21,253)	-
NET MOVEMENT IN FUNDS	56,763	78,721	135,484
Reconciliation of Funds			
Funds brought forward at 1 April 2023	666,820	99,946	766,766
Funds carried forward 31 March 2024	723,583	178,667	902,250

3. Income from Donations and Legacies

	Unrestricted Funds	Restricted Funds	Total 2025	Unrestricted Funds	Restricted Funds	Total 2024
	£	£	£	£	£	£
Donations	2,461	3,000	5,461	1,461	956	2,417
Total	2,461	3,000	5,461	1,461	956	2,417

4. Income from Charitiable Activities

	Unrestricted Funds	Restricted Funds	Total 2025	Unrestricted Funds	Restricted Funds	Total 2024
Advice & Information Services:						
Funder	£	£	£	£	£	£
CCG Health - GP Surgeries	-	25,000	25,000	-	24,960	24,960
Citizens Advice - Cost of Living	-	51,875	51,875	-	62,250	62,250
Citizens Advice - Debt Modernisation Fund	-	-	-	-	8,655	8,655
Citizens Advice - Energy	16,238	-	16,238	28,920	-	28,920
Citizens Advice - LIBOR	-	(13,356)	(13,356)	-	-	-
Citizens Advice - Money Advice Service Debt Advice	-	225,765	225,765	-	212,483	212,483
CW+ - Volunteering for health	-	47,500	47,500	-	-	-
Darlington BC - Benefits Advice & Support Service	-	39,000	39,000	-	30,000	30,000
Darlington BC - Community Care	-	127,485	127,485	-	166,880	166,880
Darlington BC - Financial Crisis	-	77,368	77,368	-	118,239	118,239
Darlington BC - Household Support Fund	42,125	100,000	142,125	30,000	-	30,000
Darlington BC - Trailblazer	-	-	-	-	827	827
Good Things Foundation	-	1,524	1,524	-	4,476	4,476
Hartlepool Citizens Advice	3,787	-	3,787	3,301	-	3,301
Hartlepool Citizens Advice - Glasspool	-	20,833	20,833	-	-	-
Macmillan Cancer Support	-	37,127	37,127	-	18,025	18,025
Redcar BC	70,000	-	70,000	70,000	-	70,000
Redcar BC - Household Support Fund	80,000	-	80,000	60,000	-	60,000
Redcar BC - Mortgage Rescue	-	38,851	38,851	-	38,851	38,851
Saltburn Solidarity	-	-	-	-	3,259	3,259
Step Forward Tees Valley	-	-	-	-	1,495	1,495
Stockton Citizens Advice - Energy Redress	-	-	-	-	24,928	24,928
Tees Valley Move Forward	-	83,570	83,570	-	21,427	21,427
Tees, Esk & Wear Valleys NHS Foundation	-	30,000	30,000	-	30,000	30,000
The Energy Saving Trust	-	78,970	78,970	-	-	-
The National Lottery Community Fund - project 1	-	-	-	-	69,552	69,552
The National Lottery Community Fund - project 2	-	71,728	71,728	-	35,989	35,989
The National Lottery Community Fund - project 3	-	177,371	177,371	-	82,472	82,472
Trussell Trust	-	82,078	82,078	-	30,575	30,575
West Park Hospital	-	25,677	25,677	-	24,929	24,929
Woodsmith Foundation	-	1,199	1,199	-	1,903	1,903
Youth Employment Initiative	-	-	-	-	24,202	24,202
Total	212,150	1,329,565	1,541,715	192,221	1,036,377	1,228,598

5. Trading Activities

	Unrestricted Funds	Restricted Funds	Total 2025	Unrestricted Funds	Restricted Funds	Total 2024
	£	£	£	£	£	£
Room Hire	12,008	72	12,080	1,143	1,223	2,366
Total	12,008	72	12,080	1,143	1,223	2,366

6. Investment Income

	Unrestricted Funds	Restricted Funds	**Total 2025**	Unrestricted Funds	Restricted Funds	**Total 2024**
	£	£	**£**	£	£	**£**
Income from bank deposits	14,477	-	**14,477**	586	-	**586**
	14,477	-	**14,477**	586	-	**586**

7. Other Income

	Unrestricted Funds	Restricted Funds	**Total 2025**	Unrestricted Funds	Restricted Funds	**Total 2024**
	£	£	**£**	£	£	**£**
DWP - KickStart	-	-	**-**	1,493	-	**1,493**
Other Income	525	1,603	**2,128**	7,216	2,876	**10,092**
Total	525	1,603	**2,128**	8,709	2,876	**11,585**

8. Analysis of Expenditure on Charitable Activities

	Unrestricted Funds	Restricted Funds	**Total 2025**
Advice & information services:	£	£	**£**
Direct costs	131,832	952,059	**1,083,890**
Allocated Support Costs (see below)	33,137	239,212	**272,350**
Governance Costs	2,202	15,504	**17,706**
Total Resources Expended	167,171	1,206,775	**1,373,946**

	Staff Costs	**Other Costs**	**Total 2025**
	£	**£**	**£**
Allocated Support Costs comprise	231,677	40,673	272,350

Prior year	Unrestricted Funds	Restricted Funds	**Total 2024**
Advice & information services:	£	£	**£**
Direct costs	129,138	719,172	**848,310**
Allocated Support Costs (see below)	37,785	210,976	**248,761**
Governance Costs	1,686	11,310	**12,996**
Total Resources Expended	168,609	941,458	**1,110,067**

	Staff Costs	**Other Costs**	**Total 2024**
	£	£	**£**
Allocated Support Costs comprise	206,293	42,468	**248,761**

9. Net Income/(Expenditure) for the year

This is stated after charging/(crediting):	**2025**	**Total 2024**
	£	£
Depreciation	3,409	684
Audit Fees	4,580	4,410

10. Staff costs

Staff costs during the year were as follows:	Total 2025	Total 2024
	£	£
Wages & Salaries	732,737	601,182
Social Security Costs	53,985	39,843
Pension Costs	17,493	13,878
	804,215	654,903

1 employee has employee benefits between £60,000 and £70,000 in the year (2024: 0)

The average number of employees during the year was

	2025	2024
	No.	No.
Management	4	4
Advice Delivery	26	24
Admin & support	2	2
Total	32	30

Key Management Personnel include all persons that have authority and responsibility for planning, directing and controlling the activities of the charity. The total emoluments of the key management personnel were £192,733 (2024: £174,950)

11. Trustee Remuneration and expenses

Neither the Trustees nor any persons connected with them received any remuneration or reimbursed expenses during the year (2024: £nil)

12. Corporation tax

The charity is exempt from corporation tax on income and gains falling within Chapter 3 of Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects. No tax charges have arisen in the charity.

13. Fixed assets: tangible assets

	Freehold Property £	Computers £	Fixtures and fittings £	Total £
Cost				
At 1 April 2024	110,000	8621	120,848	239,469
Revaluations	50,000	-	-	50,000
Disposals	-	(621)	(90,037)	(90,658)
At 31 March 2025	160,000	8,000	30,811	198,811
Depreciation				
At 1 April 2024	-	621	116,699	117,320
Charge for the year	-	2,000	1,409	3,409
Disposals	-	(621)	(90,037)	(90,658)
At 31 March 2025	-	2,000	28,071	30,071
Net Book Value				
At 31 March 2025	160,000	6,000	2,740	168,740
At 31 March 2024	110,000	8,000	4,149	122,149

The freehold property is carried at its fair value based on valuations periodically undertaken. A valuation was carried out in the period and a revalution of +£50,000 has been recognised. If the property was not carried at its fair value it would be included at the following historical cost:

Cost £110,000 (current and prior year), Depreciation b/fwd £3,300, charge £1,100, c/fwd £4,400, NBV b/fwd £106,700, NBV c/fwd £105,600

14. Debtors

	2025	2024
	£	£
Trade debtors	82,840	100,121
Prepayments	11,645	10,739
Accrued income	19,965	59,055
	114,450	169,915

15. Current Asset Investments

	2025	2024
	£	£
Short term deposits	76827	-
	76,827	-

16. Creditors: Amounts falling due within one year

	2025	2024
	£	£
Trade Creditors	63,984	18,770
Taxation and social security costs	13,855	12,063
Accruals	16,993	27,772
Other Creditors	1,985	13,824
	96,817	72,429

17. Funds

	Balance 1 April 2024 £	Incoming Resources £	Outgoing Resources £	Gains & (Losses) £	Transfers £	Balance 31 March 2025 £
Unrestricted funds:						
General Funds	723,583	241,621	(167,171)	(4,270)	32,349	826,112
Designated Funds	-	-	-	-	-	-
Revaluation Reserve	-	-	-	50,000	-	50,000
Pension reserve	-	-	-	-	-	-
Total unrestricted funds	723,583	241,621	(167,171)	45,730	32,349	876,112
Restricted Funds:						
CCG - Northern Cancer Alliance	12,718	-	(12,718)	-	-	-
CCG Health - GP Surgeries	-	25,000	(25,000)	-	-	-
Citizens Advice - Cost of Living	-	51,875	(51,875)	-	-	-
Citizens Advice - LIBOR	13,356	(13,356)	-	-	-	-
Citizens Advice - Money Advice Service Debt Advice	-	225,765	(191,513)	-	(34,252)	-
CW+ - Volunteering for health	-	47,500	(47,500)	-	-	-
Darlington BC - Benefits Advice & Support Service	-	39,000	(39,000)	-	-	-
Darlington BC - Community Care	7,689	127,485	(133,871)	-	-	1,303
Darlington BC - Financial Crisis	12,397	77,368	(76,547)	-	-	13,218
Darlington BC - Household Support Fund	-	100,000	(77,900)	-	-	22,100
Fixed Assets	8,000	-	(2,000)	-	-	6,000
Good Things Foundation	-	1,524	(1,524)	-	-	-
Growing Old Living in Darlington (GOLD)	10,224	4,675	(3,760)	-	-	11,139
Hartlepool Citizens Advice - Glasspool	-	20,833	(19,139)	-	-	1,694
Macmillan Cancer Support	-	37,128	(37,128)	-	-	-
Redcar BC - Mortgage Rescue	-	38,851	(38,851)	-	-	-
Tees Valley Move Forward	-	83,569	(55,408)	-	-	28,161
Tees, Esk & Wear Valleys NHS Foundation	-	30,000	(30,000)	-	-	-
The Energy Saving Trust	-	78,970	(78,970)	-	-	-
The National Lottery Community Fund - project 2	31,811	71,727	(60,424)	-	-	43,114
The National Lottery Community Fund - project 3	82,472	177,372	(112,790)	-	-	147,054
Trussell Trust	-	82,078	(82,078)	-	-	-
West Park Hospital	-	25,677	(25,677)	-	-	-
Woodsmith Foundation	-	1,199	(3,102)	-	1,903	-
Total restricted funds	178,667	1,334,240	(1,206,775)	-	(32,349)	273,783
Total funds	902,250	1,575,861	(1,373,946)	45,730	-	1,149,895

17. Funds (Prior year comparative)

	Balance 1 April 2023	Incoming Resources	Outgoing Resources	Pension Gain/(Loss)	Transfers	Balance 31 March 2024
	£	£	£	£	£	£
Unrestricted funds:						
General Funds	666,820	204,120	(168,609)	(1)	21,253	723,583
Designated Funds	-	-	-	-	-	-
Pension reserve	-	-	-	-	-	-
Total unrestricted funds	666,820	204,120	(168,609)	(1)	21,253	723,583
Restricted Funds:						
CCG - Northern Cancer Alliance	13,810	-	(1,092)	-	-	12,718
CCG Health - GP Surgeries	-	24,960	(24,960)	-	-	-
Citizens Advice - Cost of Living	14,241	62,250	(76,491)	-	-	-
Citizens Advice - Debt Modernisation Fund	-	8,655	(655)	-	(8,000)	-
Citizens Advice - LIBOR	13,356	-	-	-	-	13,356
Citizens Advice - Money Advice Service Debt Advice	-	212,483	(191,606)	-	(20,877)	-
Client Disbursements - Inner Wheel	1,093	-	(1,093)	-	-	-
County Durham Community Foundation	3,543	-	(3,543)	-	-	-
Darlington BC - Benefits Advice & Support Service	-	30,000	(30,000)	-	-	-
Darlington BC - Community Care	19,408	166,880	(178,599)	-	-	7,689
Darlington BC - Emergency Assistance Grant	4,781	-	(4,781)	-	-	-
Darlington BC - Financial Crisis	6,802	118,239	(112,644)	-	-	12,397
Darlington BC - Trailblazer	-	827	(827)	-	-	-
Fixed Assets	-	-	-	-	8,000	8,000
Good Things Foundation	-	4,476	(4,476)	-	-	-
Growing Old Living in Darlington (GOLD)	11,600	5,055	(6,431)	-	-	10,224
Macmillan Cancer Support	-	18,025	(18,025)	-	-	-
Redcar BC - Mortgage Rescue	-	38,851	(38,851)	-	-	-
Saltburn Solidarity	-	3,259	(3,259)	-	-	-
Step Forward Tees Valley	-	1,495	(1,495)	-	-	-
Tees Valley Move Forward	-	21,427	(21,427)	-	-	-
Tees, Esk & Wear Valleys NHS Foundation	-	30,000	(30,000)	-	-	-
The Energy Saving Trust	-	24,928	(24,552)	-	(376)	-
The National Lottery Community Fund - project 1	-	69,552	(69,552)	-	-	-
The National Lottery Community Fund - project 2	-	35,989	(4,178)	-	-	31,811
The National Lottery Community Fund - project 3	-	82,472	-	-	-	82,472
Trussell Trust	10,970	30,575	(41,545)	-	-	-
West Park Hospital	-	24,929	(24,929)	-	-	-
Woodsmith Foundation	342	1,903	(2,245)	-	-	-
Youth Employment Initiative	-	24,202	(24,202)	-	-	-
Total restricted funds	99,946	1,041,432	(941,458)	-	(21,253)	178,667
Total funds	766,766	1,245,552	(1,110,067)	(1)	-	902,250

17. Funds (continued)

The specific purposes for which the funds are to be applied are as follows:

DESIGNATED FUNDS:

There are no designated funds balance taken from the general funds of the charity:

REVALUATION RESERVE:

The charity holds freehold land and buildings which are stated at a revalued amount. The surplus arising on revaluation is included in the revaluation reserve, which forms part of unrestricted funds.

RESTRICTED FUNDS:

CCG - Northern Cancer Alliance
To deliver a volunteer Infrastructure to improve the quality of life for people living with and beyond cancer.

CCG Health - GP Surgeries
To provide advice in Darlington GP Practices

Citizens Advice - Cost of Living
A fund to expand Adviceline capacity for expected demand increases due to the Cost of Living crisis

Citizens Advice - Debt Modernisation Fund
A fund to purchase new equipment to support advice services

Citizens Advice - LIBOR
A fund for the delivery of debt advice and financial capability to veterans and emergency service personnel

Citizens Advice - Money Advice Service Debt Advice
Funding from Citizens Advice National to provide face to face money advice.

Client Disbursements - Inner Wheel
Grant funding for direct financial client support via the Household Support Fund

CW+ - Volunteering for health
We are the lead partner to develop volunteering infrastructure within health & social care sector through co-production & support increase volunteer diversity and pilot with NHS Charities County Durham and Darlington Hospital Discharge Programme centring around advice first aid training and support for people with frailty

Darlington BC - Benefits Advice & Support Service

Funded by Darlington Borough Council to provide a comprehensive service for residents presenting with needs around benefit eligibility; supporting benefit applications & claims and/or appeals where required.

17. Funds (continued)

Darlington BC - Community Care

To help to support vulnerable residents to remain in the community or move back in to the community after a period in supported or unsettled accommodation by providing a range of standard items (i.e. brown & white goods).

Darlington BC - Financial Crisis

Provides a service for Darlington residents presenting in immediate financial hardship for utility top-ups, baby consumables & clothing vouchers along with generalist information & advice on how to maximise income, reduce debts and manage budgets.

Darlington BC - Household Support Fund

A fund to disburse direct financial support to households suffering from the Cost of Living crisis and give advice to support those clients.

Fixed Assets

Funding for specific Fixed Assets.

Good Things Foundation

A grant to increase digital inclusion and capability.

Growing Old Living in Darlington (GOLD)

This fund contains money raised for the project via fundraising and social events.

Hartlepool Citizens Advice - Glasspool

Crisis funds to disburse to Clients

Macmillan Cancer Support

This fund provides support to individuals affected by cancer.

Redcar BC - Mortgage Rescue

A fund to deliver household budgeting advice to clients struggling to meet mortgage payments.

Saltburn Solidarity

Working in partnership with Saltburn Solidarity to deliver Advice sessions at their foodbank.

17. Funds (continued)

Step Forward Tees Valley

The Building Better Opportunities programme is jointly funded by the Lottery and the European Social Fund to support the hardest to reach to achieve real change in their lives, improving links between services to address needs and move people towards employment. As a partner organisation Citizens Advice Darlington provide specialist support to improve participant's financial skills.

Tees, Esk & Wear Valleys NHS Foundation

Funding to provide advice for patients at West Park Hospital.

Tees Valley Move Forward

Tees Valley: Move Forward is an initiative funded by the UK Government through the UK Shared Prosperity Fund, with the aim of supporting economically inactive people to secure long term employment. We provide income maximisation and financial capability services to support beneficiaries.

The Energy Saving Trust

The Energy Redress Scheme is designed to support energy consumers in vulnerable situations. The project aims to provide energy advice to vulnerable consumers by bringing together local Citizens Advice with Health and Social agencies to deliver targeted support to vulnerable people in the borough of Darlington.

The National Lottery Community Fund - project 1

A Lottery fund from their RC North East and Cumbria Region programme. The project is project aimed at supporting residents in need due to the cost of living crisis. As well as addressing hardship and crisis, providing longer-term solutions by ensuring people are receiving all the help they are lawfully entitled to.

The National Lottery Community Fund - project 2

A Lottery fund from their RC North East and Cumbria Region programme. A 3 year project called "Sign up and help"to set up a Growing Older provision in Redcar & Cleveland and Hartlepool and continue to develop the Growing older project (GOLD) in Darlington, shaping services and encouraging positive life changes for residents over 50.

The National Lottery Community Fund - project 3

A Lottery fund from their RC North East and Cumbria Region programme. Part of a wider Tees Valley initiative, moving participants closer to the labour market with interventions and removing financial barriers to work and volunteering. We will provide income maximisation and financial capability services to support beneficiaries.

Trussell Trust

Funding to deliver advice within Trussell Trust foodbanks in the area.

West Park Hospital

Funding to provide advice for patients at West Park Hospital.

Woodsmith Foundation

A grant for direct financial support to clients.

Youth Employment Initiative

The Youth Employment Initiative is part-funded by the European Social Fund as part of the European Structural and Investment Funds Growth Programme in England. Supporting young people aged between 16-29 not in employment, education or training to access skills training and real life opportunities to move into education, training or employment.

18. Pensions and Other Retirement Benefits

Defined contributions schemes:
The company participates in a number of defined contribution pension schemes. The amount recognised in income or expenditure as an expense in relation to defined contribution plans was £17,493 (2024: £13,878)

Defined Benefit Scheme

The company participates in the scheme, a multi-employer scheme which provides benefits to some 521 non-associated participating employers. The scheme is a defined benefit scheme in the UK. It is not possible for the company to obtain sufficient information to enable it to account for the scheme as a defined benefit scheme. Therefore it accounts for the scheme as a defined contribution scheme.
The scheme is subject to the funding legislation outlined in the Pensions Act 2004 which came into force on 30 December 2005. This, together with documents issued by the Pensions Regulator and Technical Actuarial Standards issued by the Financial Reporting Council, set out the framework for funding defined benefit occupational pension schemes in the UK.

The scheme is classified as a 'last-man standing arrangement'. Therefore the company is potentially liable for other participating employers' obligations if those employers are unable to meet their share of the scheme deficit following withdrawal from the scheme. Participating employers are legally required to meet their share of the scheme deficit on an annuity purchase basis on withdrawal from the scheme.

A full actuarial valuation for the scheme was carried out at 30 September 2023. This valuation showed assets of £514.9m, liabilities of £531.0m and a deficit of £16.1m. To eliminate this funding shortfall, the Trustee has asked the participating employers to pay additional contributions to the scheme as follows:

Deficit contributions

From 1 April 2025 to 31 March 2028:	£2,100,000 per annum (payable monthly)

Unless a concession has been agreed with the Trustee the term to 31 March 2028 applies.

Note that the scheme's previous valuation was carried out with an effective date of 30 September 2020. This valuation showed assets of £800.3m, liabilities of £831.9m and a deficit of £31.6m. To eliminate this funding shortfall, the Trustee asked the participating employers to pay additional contributions to the scheme as follows:

Deficit contributions

From 1 April 2022 to 31 January 2025:	£3,312,000 per annum (payable monthly)

The recovery plan contributions are allocated to each participating employer in line with their estimated share of the Series 1 and Series 2 scheme liabilities.

Where the scheme is in deficit and where the company has agreed to a deficit funding arrangement the company recognises a liability for this obligation. The amount recognised is the net present value of the deficit reduction contributions payable under the agreement that relates to the deficit. The present value is calculated using the discount rate detailed in these disclosures. The unwinding of the discount rate is recognised as a finance cost.

18. Pension Commitments

	31-Mar-25	31-Mar-24	31-Mar-23
	£	£	£
Present value of provision	4,283	1,854	3,969

RECONCILIATION OF OPENING AND CLOSING PROVISIONS

	Period Ending	**Period Ending**
	31-Mar-25	31-Mar-24
	£	£
Provision at start of period	1,854	3,969
Unwinding of the discount factor (interest expense)	49	152
Deficit contribution paid	(1,890)	(2,268)
Remeasurements - impact of any change in assumptions	27	1
Remeasurements - amendments to the contribution	4,243	-
Provision at end of period	**4,283**	**1,854**

INCOME AND EXPENDITURE IMPACT

	Period Ending	**Period Ending**
	31-Mar-25	31-Mar-24
	£	£
Interest expense	49	152
Remeasurements – impact of any change in assumptions	27	1
Remeasurements – amendments to the contribution	4,243	-
Contributions paid in respect of future service*	-	-
Costs recognised in income and expenditure account	-	-

*includes defined contribution schemes and future service contributions (i.e. excluding any deficit reduction

	31-Mar-25	31-Mar-24	31-Mar-23
	% per annum	% per annum	% per annum
Rate of discount	4.84	5.31	5.52

The discount rates shown above are the equivalent single discount rates which, when used to discount the future recovery plan contributions due, would give the same results as using a full AA corporate bond yield curve to discount the same recovery plan contributions.

19. Analysis of net assets between funds

	General funds	Designated funds	Restricted funds	Total
Current reporting period				
Tangible fixed assets	162,740	-	6,000	168,740
Current assets	723,544	-	358,711	1,082,255
Current liabilities	(5,889)		(90,928)	(96,817)
Pension Liability	(4,283)	-	-	(4,283)
Total	876,112	-	273,783	1,149,895

	General funds	Designated funds	Restricted funds	Total
Previous reporting period				
Tangible fixed assets	114,149	-	8,000	122,149
Current assets	620,643	-	233,741	854,384
Current liabilities	(9,355)	-	(63,074)	(72,429)
Pension Liability	(1,854)	-	-	(1,854)
Total	723,583	-	178,667	902,250

20. Analysis of changes in Net Debt

	At 1 April 2024	cashflow	at 31 March 2025
Cash at bank and in hand	684,469	206,509	890,978
Total	684,469	206,509	890,978

	At 1 April 2023	cashflow	at 31 March 2024
Cash at bank and in hand	492,188	192,281	684,469
Total	492,188	192,281	684,469

21. Operating lease commitments

The charity's total future minimum lease payments under non-cancellable operating leases is as follows for each of the following periods:

	Property	
	2025	2024
	£	£
Less than one year	30,000	30,000
two to five years	120,000	120,000
over five years	240,000	270,000
	390,000	420,000

22. Related Party Transactions

The Trustees include representatives from local councils, organisations and businesses. A number of these bodies are currently funders of the charity, but any payments to or from them are in the normal course of business. There are no other related party transactions to disclose.

23. Ultimate Controlling Party

The company is under the control of the directors as a body and as such is not controlled by any individual.

Citizens Advice Darlington, Redcar and Cleveland

England & Wales - Charity number 1112414

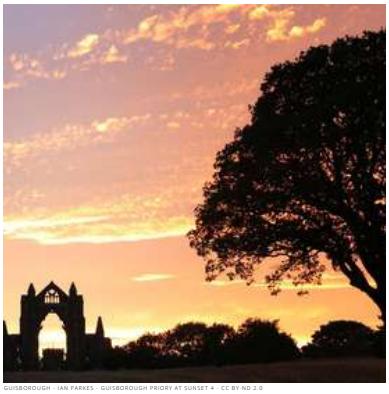
Accounts

Citizens Advice Darlington, Redcar and Cleveland

ANNUAL REPORT

2023 2024





GUISBOROUGH - IAN PARKES - GUISBOROUGH PRIORY AT SUNSET 4 - CC BY-ND 2.0

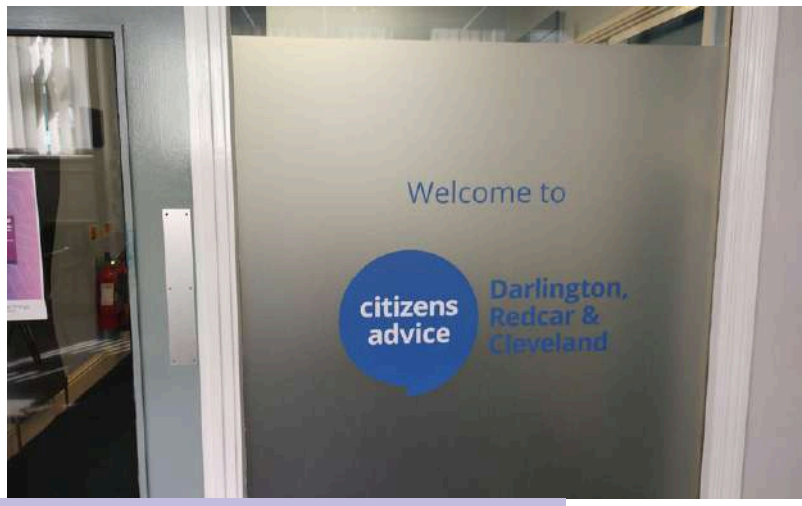












Company limited by guarantee No. 5562437
Charity Registration No. 1112414

WE ARE CITIZENS ADVICE DARLINGTON, REDCAR AND CLEVELAND

We aim to provide the advice people need for the problems they face and improve the policies and practices that affect people's lives.

We provide free, independent, confidential and impartial advice to everyone on their rights and responsibilities.

We value diversity, promote equality and challenge discrimination.

citizens advice

Darlington, Redcar & Cleveland

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CHAIR'S ANNUAL REPORT

2023 - 24



When people seek our help, it is usually due to an immediate problem. The unpaid utilities bill. Unaffordable baby food. The month-end rent is due—that snapshot in time. What our Advisers seek to do is to look at the bigger picture. What are the events which led up to the client's problem? What additional problems might they face in the coming months? Very much like our financial statements, there are past and future events. All of that needs to be understood to give the client the correct advice. Particularly looking forward, if we can predict or anticipate some future problem arising for the client, then perhaps we can take action now to avoid or mitigate that problem.

That is perhaps the best part of Citizens Advice. The experienced Advisers have seen it (or something similar) all before. As the saying goes, prevention is better than cure. If we can do that, we will.

As always, I will close by thanking our staff and volunteers. The volunteers outnumber paid staff by a ratio of 2:1, and we couldn't operate without them. My colleagues on the Board are also volunteers. We all give our time freely because we care about our communities. Thank you also to our partner organisations, in local government and health care. Working together with common aims achieves a more positive outcome for the client.

Robert Murphy

Chair of Trustee Board



CHIEF EXECUTIVE'S REPORT



2023 - 24

Welcome to our 2023-2024 Annual Report. Due to the cost of living, demand for our services continues to rise, with higher expenses and tightened belts of funders and supporters. People are seeking help with increasingly complex and multi-faceted problems. I am proud of our staff and volunteer teams' commitment to delivering high-quality services. Similarly, the partnerships fostered with other organisations, including the Councils - Darlington Borough Council Redcar and Cleveland Borough Council have enabled even more impactful and efficient results for the people we support. Equally, I have been delighted to see the passion of volunteers and staff in their research and Campaign work and in improving the policies and practices that impact local people's lives. A big thank you to our partners and supporters for their continued support and for helping us to meet best the needs of the communities we serve in Darlington and Redcar, and Cleveland.

Helen Howson

Chief Executive



Economic value of volunteering at Citizens Advice Darlington, Redcar and Cleveland

Volunteer Roles	Equivalent paid job - Annual Survey of Hours and Earnings 2021/22	Hourly rate	Annual hours	Annual value
Generalist Adviser	Associate professional and technical occupations	£18.23	6,240	£113,755
Generalist Adviser Trainees	Administrative and secretarial occupations	£18.23	6,656	£121,339
Triage Assessor	Associate professional and technical occupations	£18.23	2,496	£45,502
Research and Campaigns	Associate professional and technical occupations	£18.23	1,248	£22,751
Advice Session Supervisor	Associate professional and technical occupations	£23.30	416	£9,693
Reception / Office Admin	Administrative and secretarial occupations	£13.44	2,236	£30,052
Trustee	Managers and Senior Officials	£26.79	832	£22,289
		Total	20,124	£365,381



Key Events

Exceptional Volunteer Award

Shelagh Blanchard won the exceptional volunteer award at the Stronger Communities awards in Darlington. Shelagh is one of our longest serving volunteers and it was truly deserved for her outstanding contribution to the community. During Shelagh's time volunteering she has advised over 2250 clients and secured over £3 million of benefits for clients. Shelagh is a massive support to the staff, volunteers and clients of Citizens Advice Darlington, Redcar and Cleveland and we are over the moon that she has been recognised for her work.



Cost of Living Fund



Funding from the Government's Community Organisations Cost of Living Fund delivered by The National Lottery Community Fund, has helped Citizens Advice Darlington Redcar and Cleveland who are one of the many organisations at the front-line of dealing with the increase in the cost-of-living, to support people who are in hardship.

Key Events

Employment Fund

Humankind Charity announced that a funding request on behalf of the Tees Valley Employability Partnership, led by Humankind to the National Lottery Community Fund, North East and Cumbria Region had been successful.

The partnership is made up of 11 VCSE organisations operating across the Tees Valley and sees three awards, totalling £1.3m for the LEAP project, which will be led by Citizens Advice Darlington, Redcar and Cleveland, Humankind and Tandem.

This funding will see services delivered to individuals supporting them to improve health and well-being, become active in their communities, improve their financial situation and move into training, education or employment.

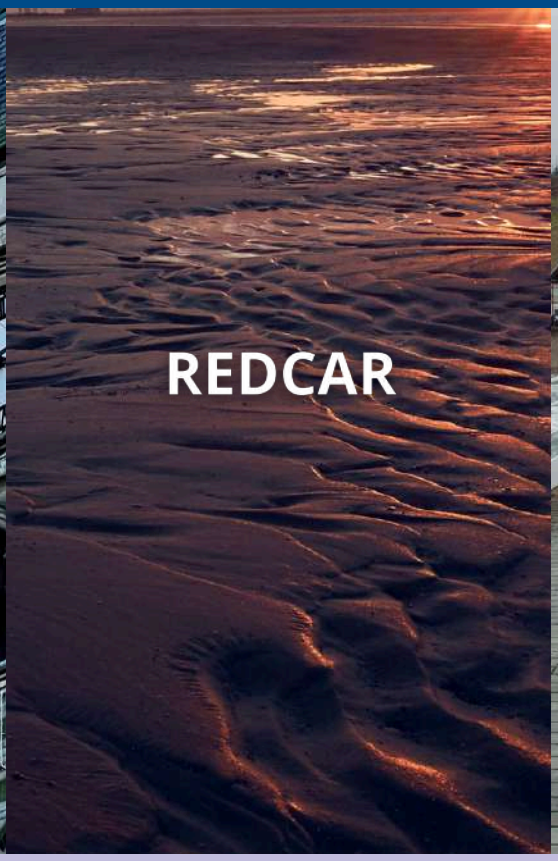
WHAT WE DO

Citizens Advice Darlington, Redcar and Cleveland is an independent not-for-profit local charity, located in the heart of a market town and a seaside town in the Redcar and Cleveland unitary authority. Both sites are run by local people for the benefit of local people and managed by a board of volunteer trustees. It is also a member of Citizens Advice, the national umbrella body that provides a network of advice services without any direct funding to its members.

We provide a broad range of advice services ranging from generalist to our ever expanding, in demand, specialist areas: debt, welfare benefits, employment and financial services.

Each year we endeavour to reach out, with our services, to clients, who can't access us directly, around the Darlington, Redcar and Cleveland area: GP offices, churches, hospitals and partner locations, maximising service coverage, as funding allows.

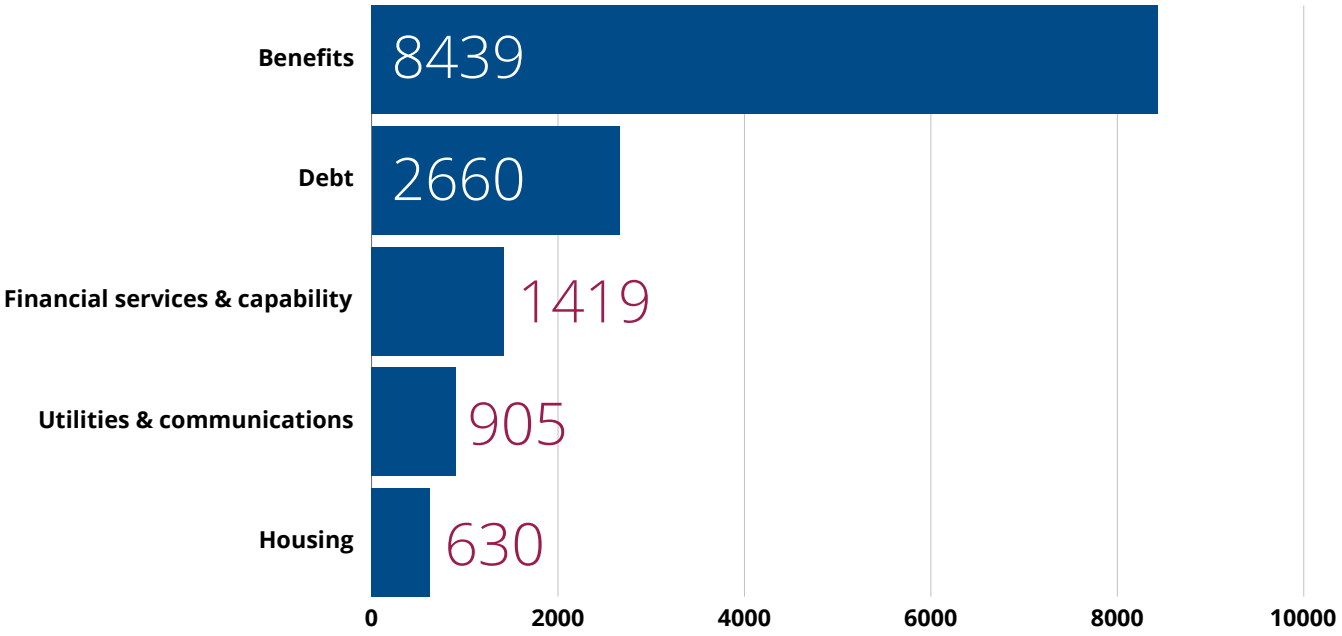




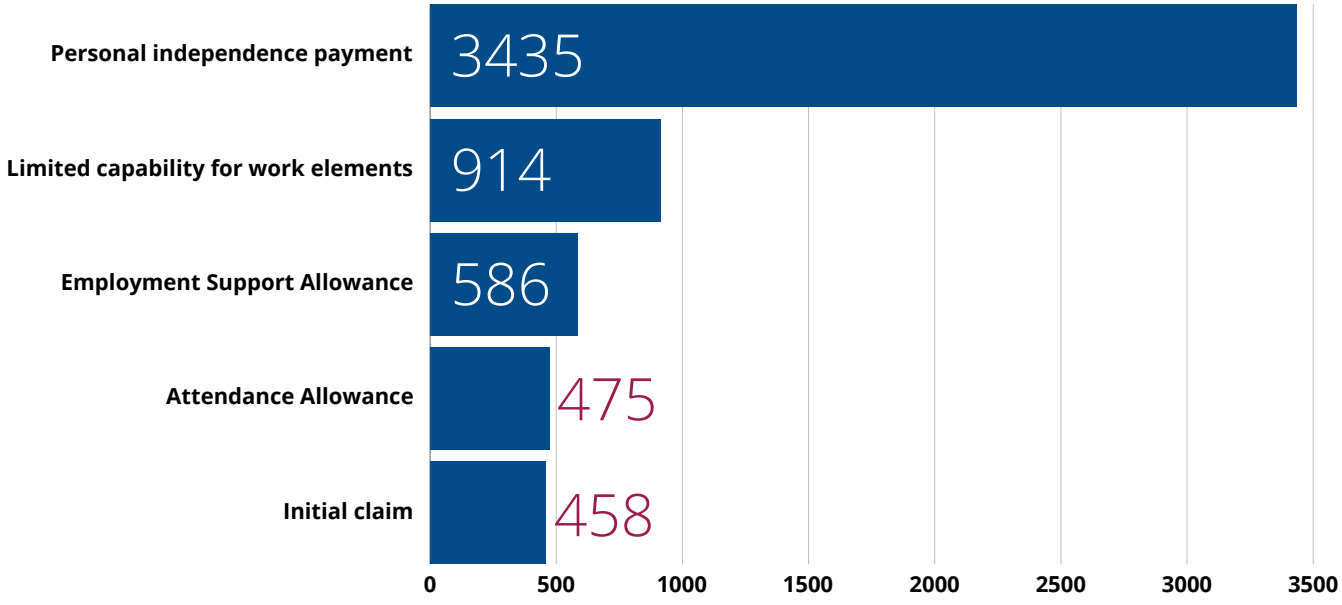


OUR IMPACT ON DARLINGTON

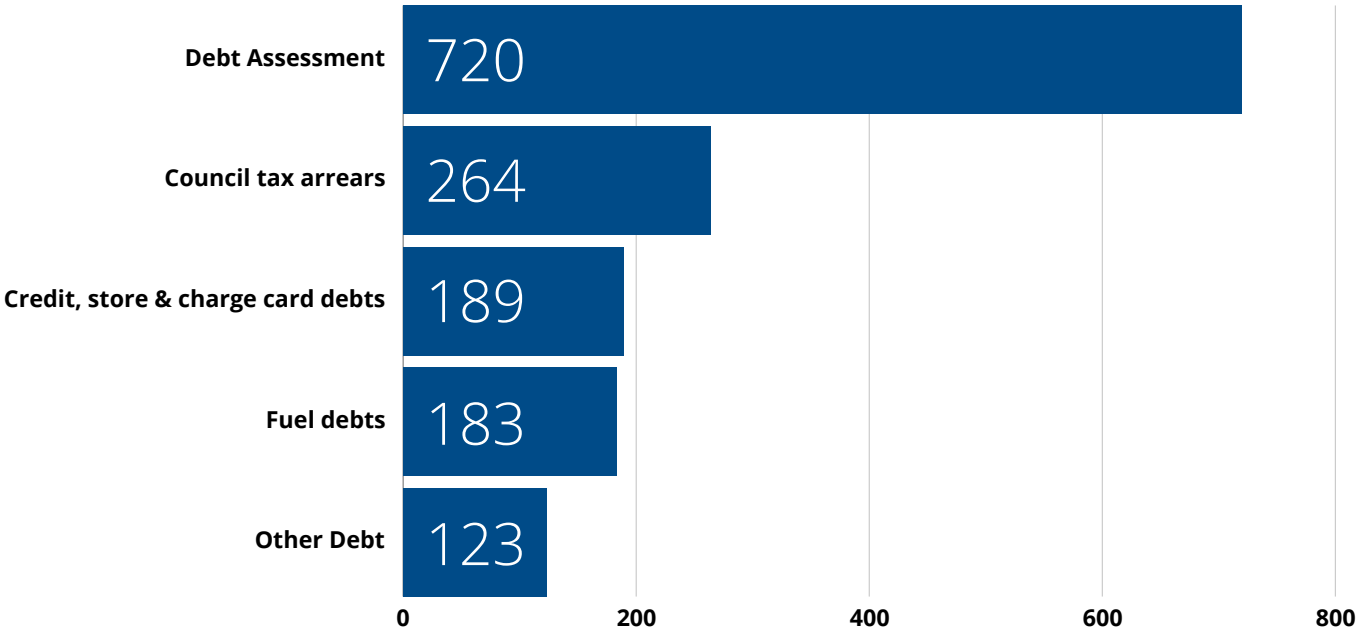
Top 5 Issues



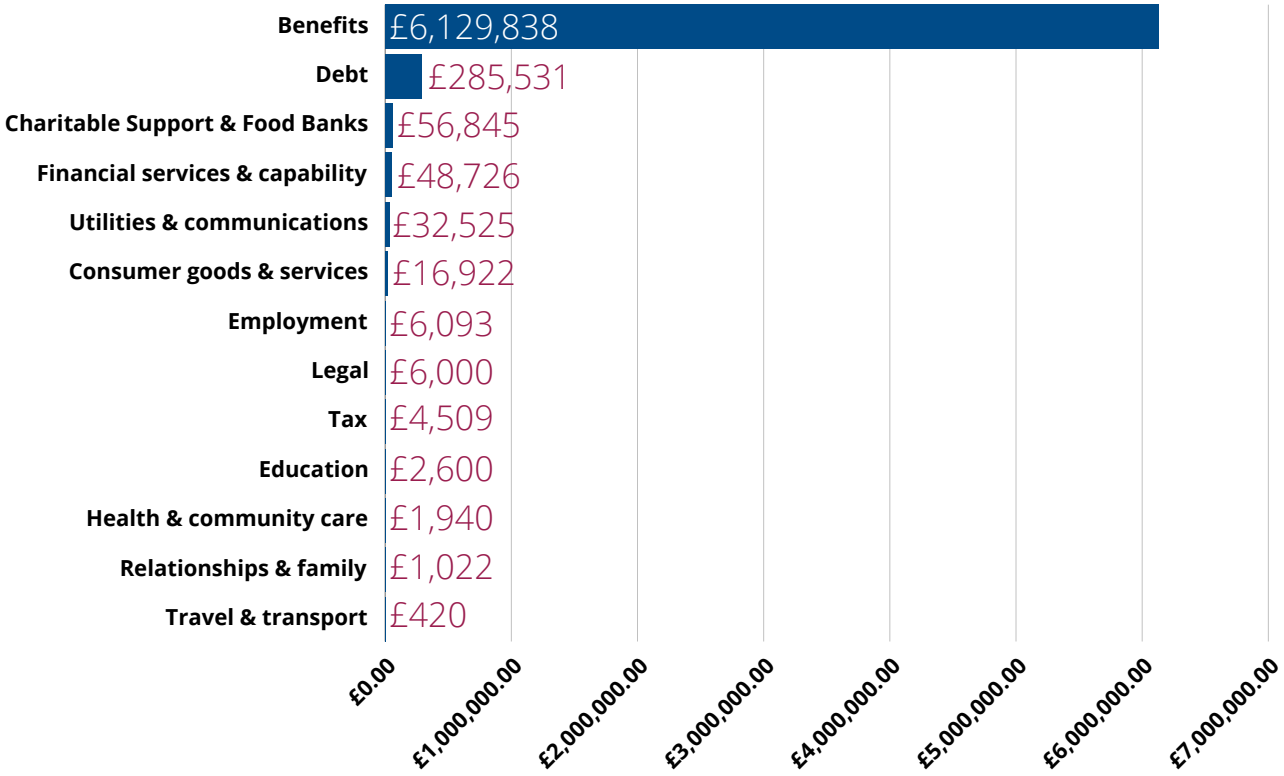
Top 5 Benefit Issues



Top 5 Debt Issues



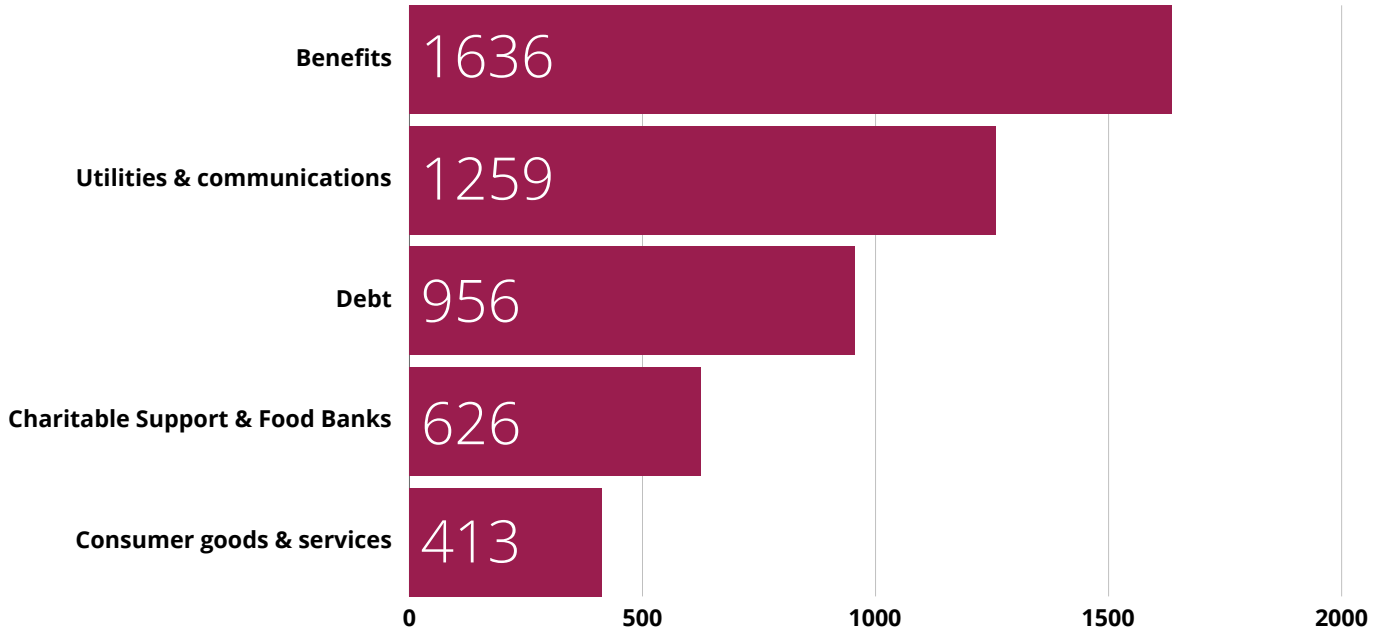
Financial Outcomes



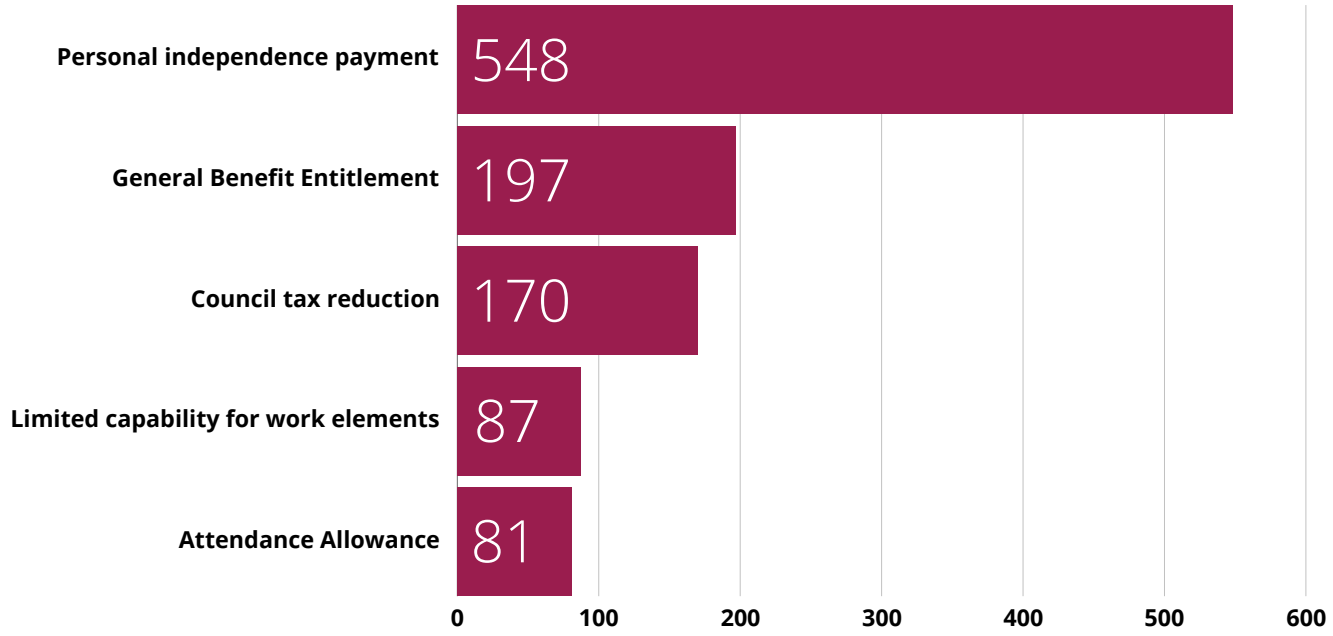
We supported and empowered clients in managing debts in total of £4,863,820. We helped by challenging these debts, negotiating with creditors for affordable, sustainable, repayments and assist with any court actions and insolvency options. The value of our work is in the result of enabling people to pay essential bills such as mortgage and rent payments and relieving stress, increasing wellbeing.

OUR IMPACT ON REDCAR & CLEVELAND

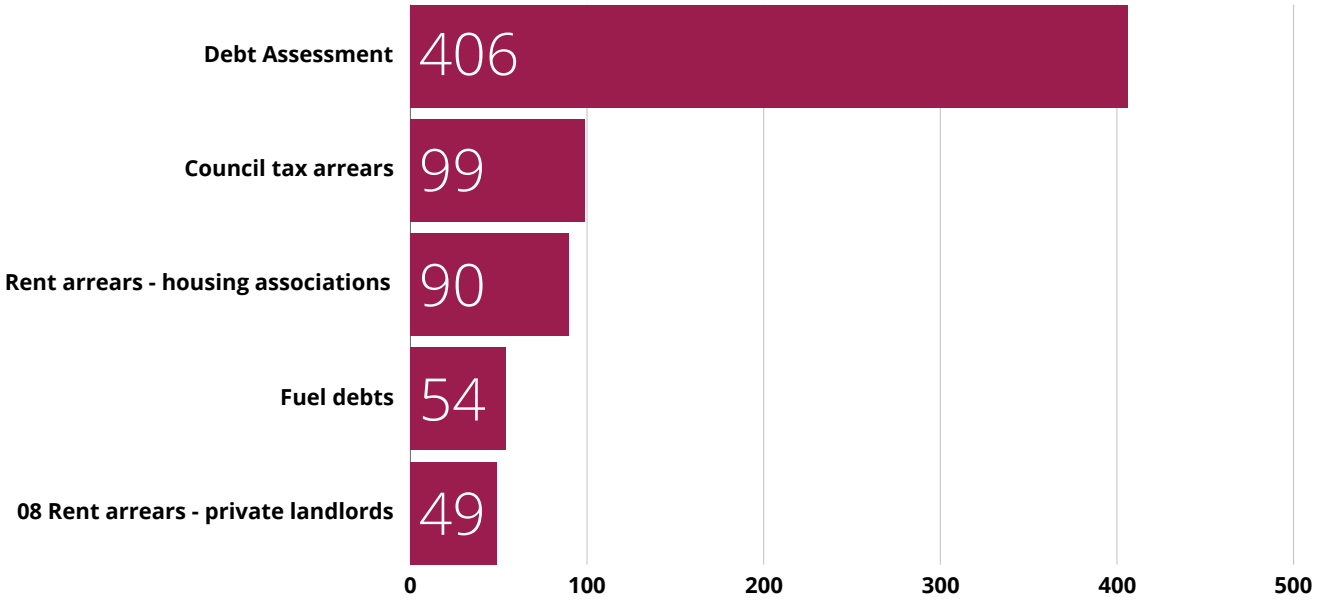
Top 5 Issues



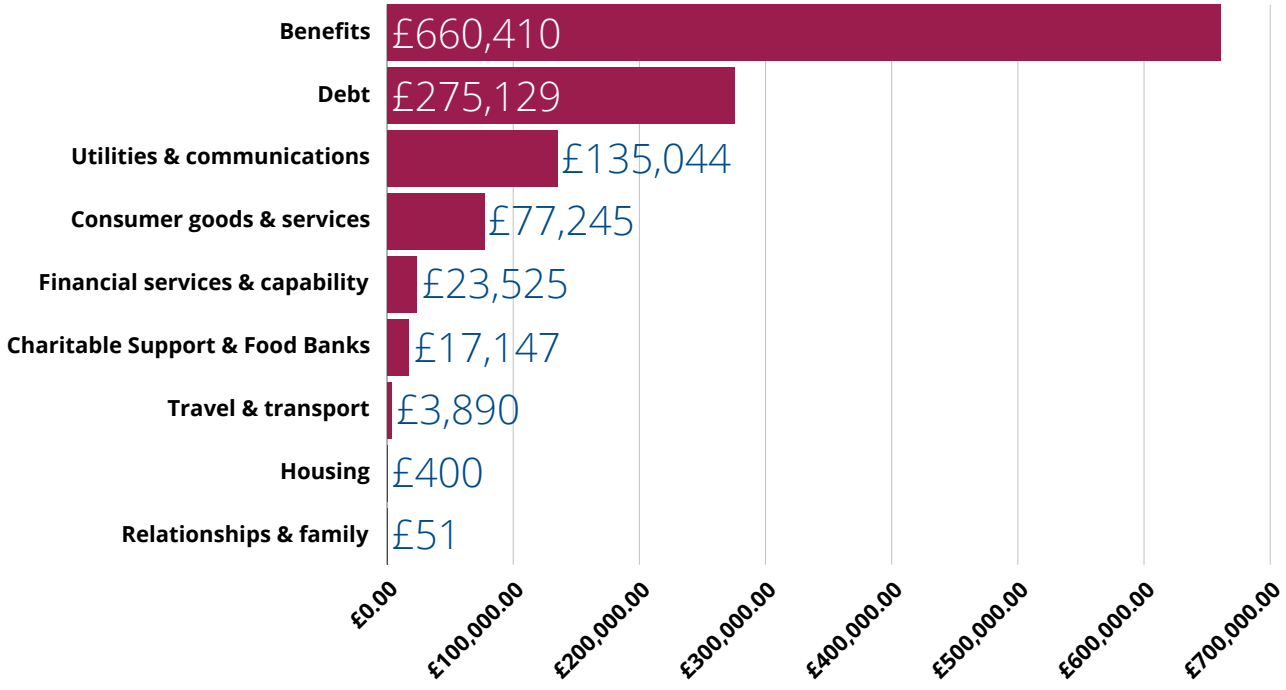
Top 5 Benefit Issues



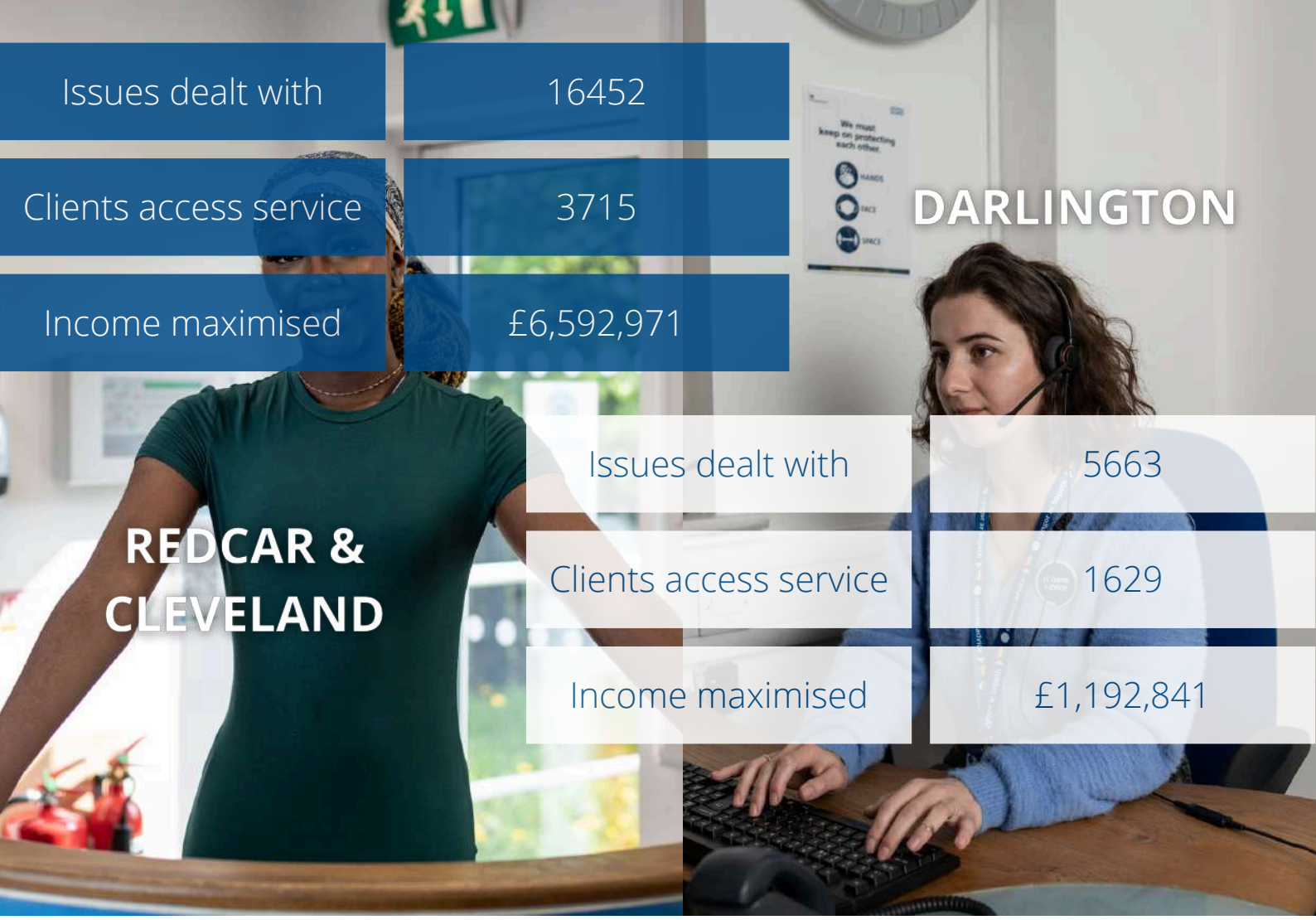
Top 5 Debt Issues



Financial Outcomes



We supported and empowered clients in managing debts in total of £1,707,375. We helped by challenging these debts, negotiating with creditors for affordable, sustainable, repayments and assist with any court actions and insolvency options. The value of our work is in the result of enabling people to pay essential bills such as mortgage and rent payments and relieving stress, increasing wellbeing.



Issues dealt with	16452
Clients access service	3715
Income maximised	£6,592,971

REDCAR & CLEVELAND

DARLINGTON

Issues dealt with	5663
Clients access service	1629
Income maximised	£1,192,841

OUR SERVICE

Research and Campaigns
We continually strive to:

• Increase local awareness of our campaigns.
• Be involved in Regional and National campaigns challenging discrimination and inequality.
• Share best practice about research and campaigns with other local Citizens Advice.
• Actively develop local campaigns about the issues that are really relevant to our residents.
• Engage with local partners and people of influence, including our MPs, on key national campaigns.

The team monitors the issues facing our clients and this gives us a unique opportunity to create an effective plan to support what is happening in the local community. We use our findings to highlight policy amendments that are needed to suggest changes and we strive to ensure the local community is aware of changes to their rights.

The team promote national campaigns each year:

Scams Awareness Week

Citizens Advice runs the scams awareness campaign in close collaboration with the consumer protection partnership. This brings together key partners in the consumer landscape to identify, prioritise and coordinate collective action to tackle detriment. Partners include Trading Standards and the Department for Business Trade (DBT)

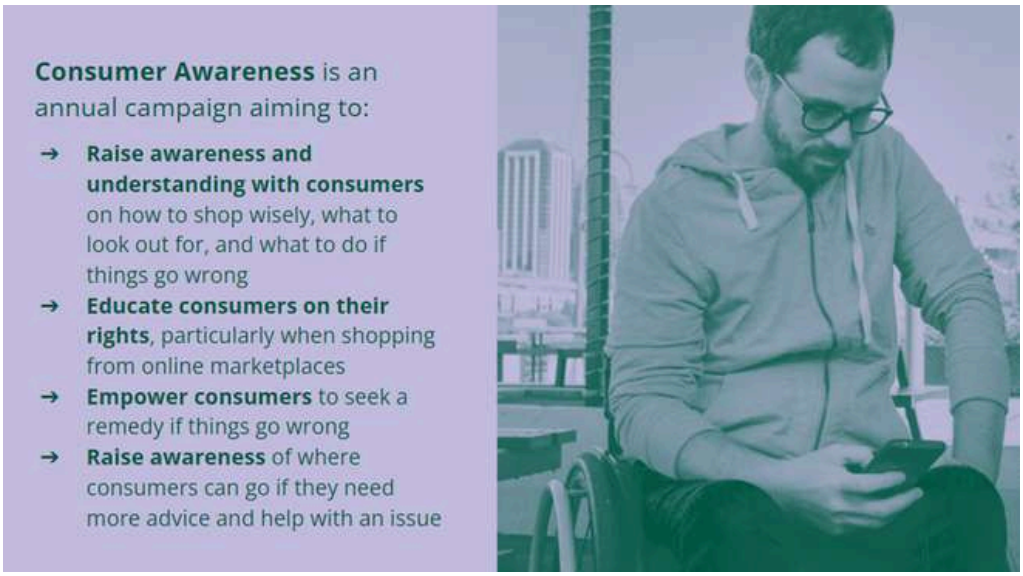
We highlighted national trends:
* Parcel delivery - asking for extra fees to deliver their item to then access bank details.
* Banking scams - pretending to be the bank to state they have been scammed and to change bank details to allow them access to their bank details.
* Online scams - paying for the item and never receive the goods.

National citizens advice highlighted that it was the over 75s that were the most commonly targeted and 87% were over the phone. We ensured we worked with Growing Old Living in Darlington [GOLD] to promote scams and prepared them how to recognise a scam, keep safe and report a scam.



National Consumer week

This was an opportunity to raise people's awareness of specific consumer issues, to provide support and advice to those who need it. The campaign focused on making sure the seller delivered, how to protect yourself when online shopping and actions you can take if things go wrong. We spoke to all clients who used the service, we highlighted this to the over 50 community in the GOLD newsletter. We were able to work with clients who had been scammed to get their money back and educate them on recognising future scams.



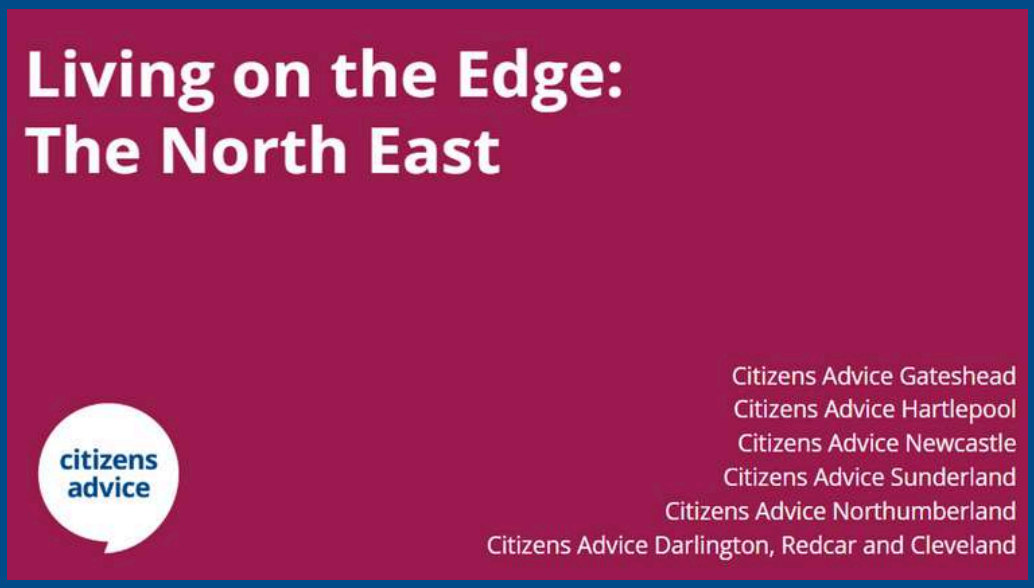
Energy Advice Campaign – A campaign that is ongoing to support the community to heat their homes.

This was an opportunity to raise people's awareness of specific consumer issues, to provide support and advice to those who need it. The campaign focused on making sure the seller delivered, how to protect yourself when online shopping and actions you can take if things go wrong. We spoke to all clients who used the service, we highlighted this to the over 50 community in the GOLD newsletter. We were able to work with clients who had been scammed to get their money back and educate them on recognising future scams.

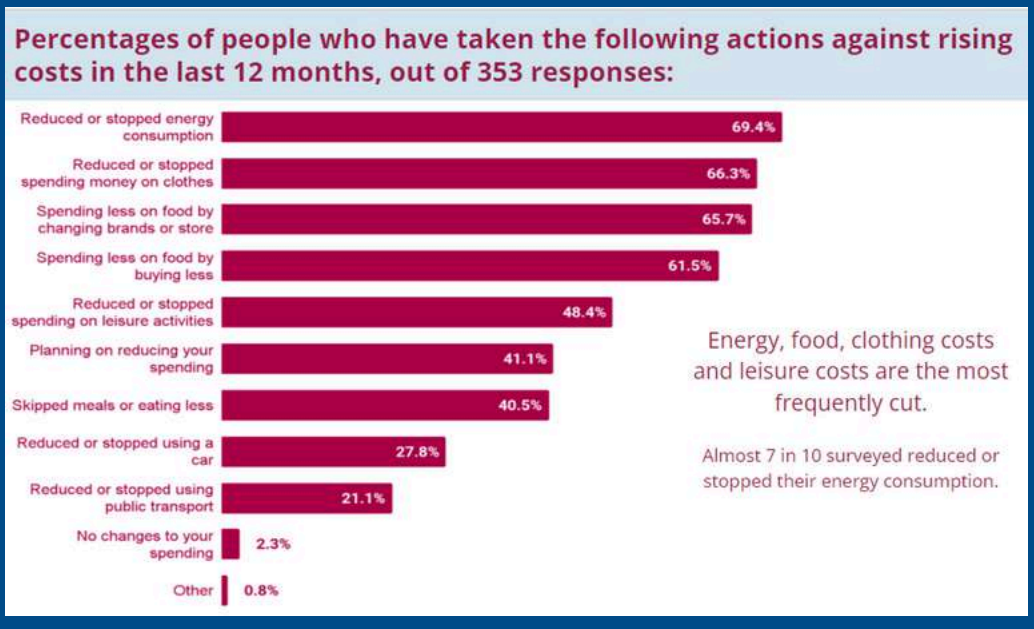


The team promote regional campaigns each year

We worked alongside the regional cluster group of north east citizens advise services, we added our research from clients who accessed crisis support and we added surveys from local residents into the regional campaign 'Living on the Edge: North East' Report 2023

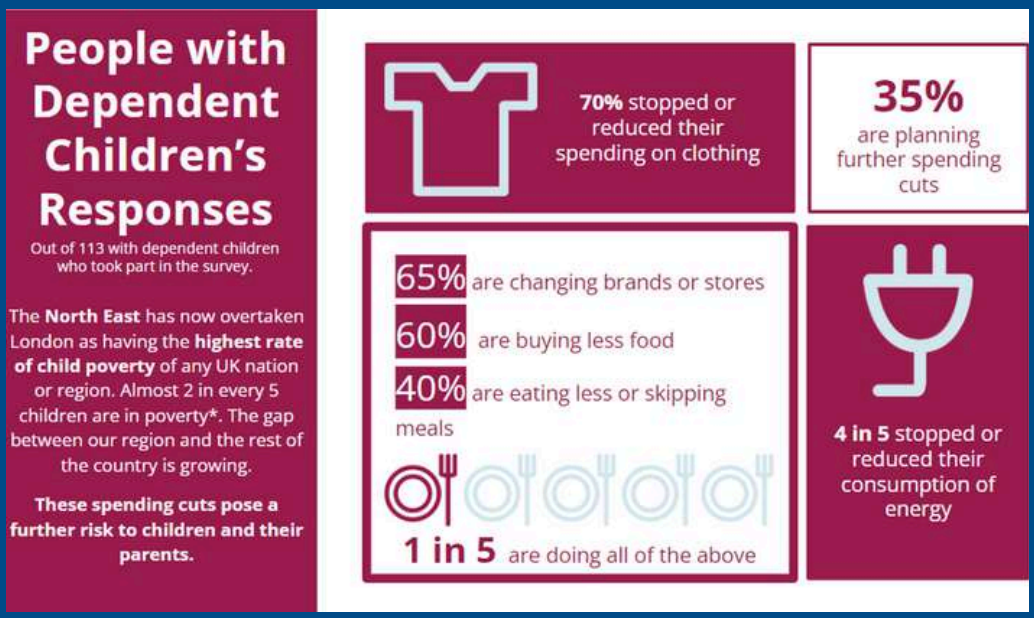







Disabled People's Responses
Out of 168 people with a disability who took part in the survey.
People with a disability are **cutting their spending wherever they can.** Disabled respondents are **making more spending cuts across the board** compared to their non-disabled counterparts.
Significantly more responded with *"buying less food"*, *"eating less"* or *"doing all three"* compared to the overall response.
70% are changing brands or store
69% are buying less food
51% are eating less or skipping meals
1 in 3 are doing all of the above
69% are reducing or stopping their energy consumption
43.5% are planning further cuts in their spending
70% are reducing or stopping spending on clothes


Among those who responded to the question, **54%** (82 out of 154) **received the below support**:
Donation from a foodbank: 62%
Received a Universal Credit loan or advance payment: 33%
Support through Energy Company Social Tariffs: 33%
Received furniture that has been donated: 19%
Financial donation from a charity: 19%
Money from a local Crisis Fund: 19%
Money from the Household Support Fund: 16%
Support for People with a Disability
Significantly more people with a disability have sought a **donation from a local foodbank** compared to overall responses.


People with Dependent Children's Responses
Out of 113 with dependent children who took part in the survey.
The **North East** has now overtaken London as having the **highest rate of child poverty** of any UK nation or region. Almost 2 in every 5 children are in poverty*. The gap between our region and the rest of the country is growing.
These spending cuts pose a further risk to children and their parents.
70% stopped or reduced their spending on clothing
35% are planning further spending cuts
65% are changing brands or stores
60% are buying less food
40% are eating less or skipping meals
1 in 5 are doing all of the above
4 in 5 stopped or reduced their consumption of energy



Conclusion

Britain is facing its biggest cost of living crisis in decades. As the largest provider of free advice in the North East of England, Citizens Advice local offices are helping more people with crisis support, energy issues and not having enough money to make ends meet than ever before. **Certain groups of people are struggling more with the cost of living** than others - we continue to see more disabled people facing cost of living issues and **we're helping more people than ever that have not previously needed our support**, including people in work and mortgage holders.

Our Recommendations:

- **Support must continue for charitable organisations** who provide vital interventions and help people find a way forward.
- **Further targeted support** must be made available **for those on low incomes** and those with vulnerabilities, including those with disabilities.
- Ensure that means tested benefits provide **an income that sufficiently covers essential bills**, such as food, utility bills and basic housing goods.
- **Local Housing Allowance rates should not be frozen** for 2023/24. They should be reinstated to cover the bottom 30th percentile of renting costs.
- Energy companies must be stopped from **forcing people in debt on to prepayment meters**.
- Action must be taken to improve the **insulation of homes** across the country and **reduce bills** for the long-term.

The team put most of their time into local campaigns to help our community access timely advice and understand their rights. Here are a few:

Promoting Pension Credit

We visited local events, worked with the local authority, partner organisations and groups to promote Pension Credit. We tried to show how to dispel the myths about who can or cannot claim.

MYTH - I cannot claim pension credit I have £15,000 + savings …
There is not a limit on your savings but anything over £10,000 means that a £1 for every £500 will be taken into consideration alongside your other income

MYTH - I have to go on- line to claim, I can't use a computer …
You can apply on the internet & on the phone. Please call the Freephone number for the pension credit claim line 0800 99 1234

MYTH I own my own home, I won't get it…
Homeowners can get pension credit. Call the Freephone number for the Pension credit claim line 0800 99 1234 Give details of your income and they will help you decide if you can make a claim.

MYTH I get private pensions, I won't get it…
Pension Credit is your entitlement and available to anyone. We all have different circumstances We could be single, a couple, disabled, a Carer, looking after children There are different rates for pension credit depending upon your circumstances.

MYTH - I cannot claim until my partner is pension age…
This is true you can make a joint claim once you both reach pension age. But you may get Universal Credit as everyone has their own unique circumstances.



Cost of Living Payments 2023 to 2024

We noted the enquiry areas for food and heating had increased, highlighting that hardship and debt was affecting the nation's health and affecting our community. We collated a questionnaire for clients to show how the one-off cost of living payments helped people to afford food and other essentials for a short time, or to pay some of their bills or reduce their debt. We used that information to apply for funding and support a campaign by Citizens Advice to increase the amounts paid to people claiming universal credit.

Example:
John worked for the same company for 10 years and he was made redundant due to the company failing to recover after the pandemic. He used his savings first, thinking he would find another job quickly, but this did not materialise. He had a mortgage of £600 per month, he was living off Universal Credit of £326 per month approximately; as a jobseeker. He wasn't able to get support with his housing costs for up to 13 weeks from the universal credit claim.

We helped him arrange a payment holiday with his mortgage company, we made arrangements with his utility provider to pay back arrears and we referred him into an employability programme to get back into work. During this time he utilised fuel vouchers, the local foodbanks and the "Bread & Butter Thing" accessing healthy food at a reduced cost per week.

John was helped to get back into work and increase his income. He stated he was at his lowest point in life, his mental health and self- esteem was affected and he could not see a way out. He said without the local community support networks and help from Citizens Advice to pay his bills, budget and help him get back into work, he would never have coped.



Lack of NHS dental appointments widen healthcare inequalities

In 2023, the Commons Health and Social Care Committee warned that there is a "crisis of access" to NHS dentistry, with unequal access across different regions, ethnic groups and socioeconomic groups. We noted an increased in clients unable to access a dentist due to closures or privatisation. We continued to explore next steps for clients, complete evidence forms for national citizens advice and promoted what to do/ who to contact if you cannot access a dentist.



Darlington Train station ticket office closure

The Government and industry announced they were intending to close between 940 and 1007 railway ticket offices across England This included our own local railway station in Darlington and it would affect those in the Redcar and Cleveland area. Our team from research and campaigns were of the view this this would have a significant effect on our local community and surrounding area and decided to set up a local campaign, producing a local report to add our concerns of its closure.

Nationally almost three quarters of a million people responded - 99% of which were objections. Making it the most responded-to public consultation of all time.

Our Research & Campaign team produced a petition and distributed it to our clients, staff, volunteers, friends and family in addition to local organisations and our Outreach surgeries to gain a cross section of the community. We asked them to tell us how the ticket office closures would impact them, if there were any specific issues would could cause a barrier to them using the new services once the closures were implemented. There was an option to respond via social media using hashtag #NotJustTheTicket. We designed a poster and displayed and distributed to all our contacts to advertise the campaign. We asked the local community to respond to the consultation, sign our petition and contact our local MP if they wanted to.

On Tuesday 31 October 2023, Secretary of State for Transport, Mark Harper announced the Government would no longer be following through on the Rail Delivery Group's proposals.

Ticket office closure scheduled for July 2023



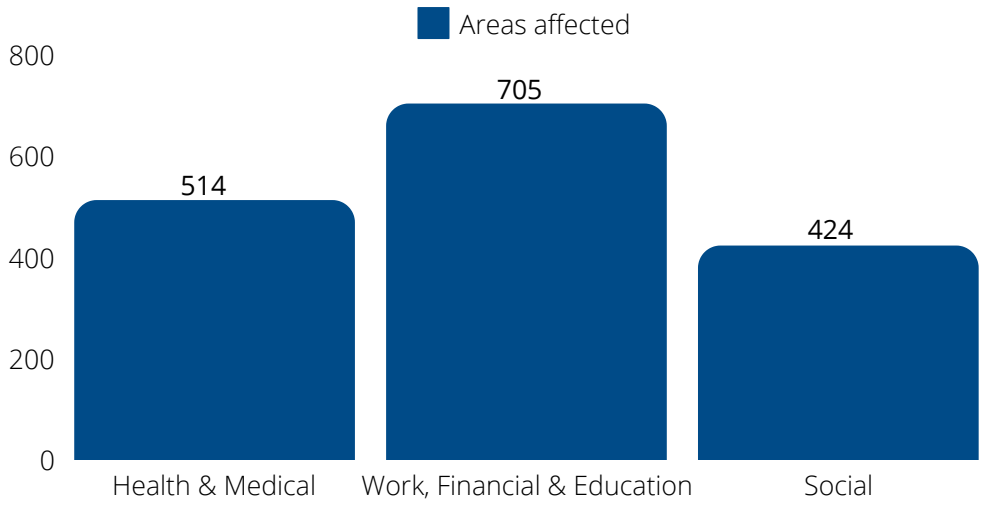
Bus routes stopped to West Park MH hospital

In June 2023, Arriva announced its intent to close a number of bus routes in and around Darlington. This decision was prompted by a 28% budget cut in the English National Concessionary Travel Scheme, which reimburses bus companies for travel schemes such as bus passes.

A settlement was reached between Tees Valley Combined Authority and Arriva that would allow the majority of buses to continue operating as normal. However, a number of cuts remained in place. Particular concern is the closure of the Number 19 bus route which accesses West Park, the primary provider for mental healthcare for residents of Darlington. The closure happened and this meant that patients, staff and visitors travelling to West Park would have to walk over a mile and for almost an hour through a housing estate or along the main road, in order to access it.

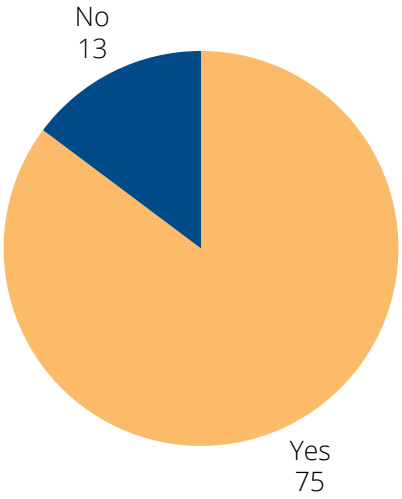
We collated a survey and had 102 responses within a few weeks. We focused on the facets of our clients' lives and what would be most impacted by bus closures. We divided our survey into three areas -health and medical, work, financial and education and social.

Impact of bus route closures

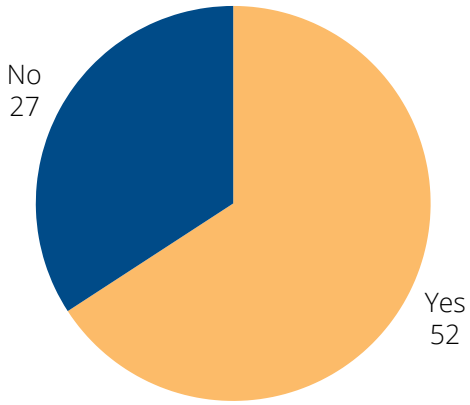


For our most vulnerable clients who require the services of West Park Hospital then, the closure of the direct bus route would put them at a severe disadvantage in terms of accessing mental health support as many of them have no viable alternative source of transport available to them and would disengage.

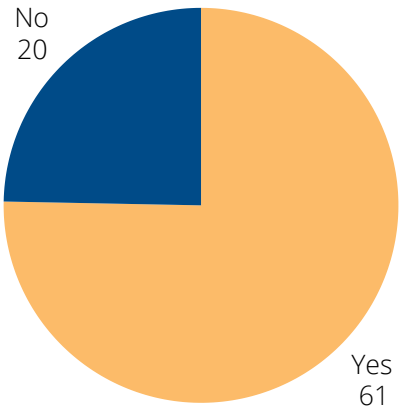
I can't afford any other means of travel e.g. taxi (fares)



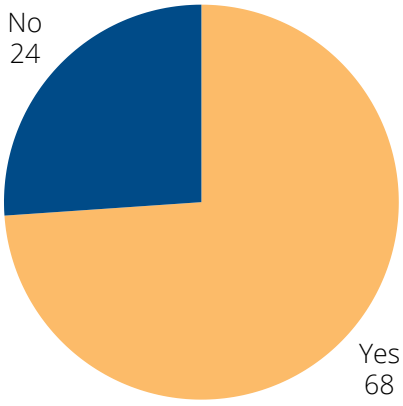
I don't drive, nor could afford a car



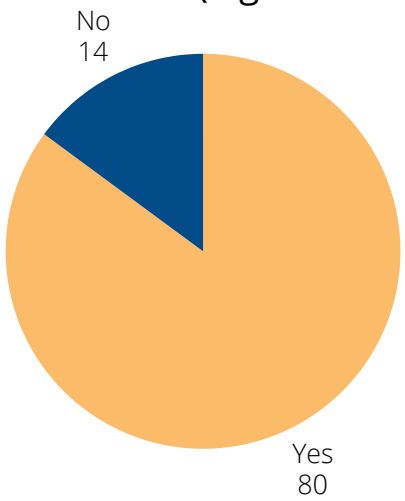
Cycling from where I live would be unsafe and not an option



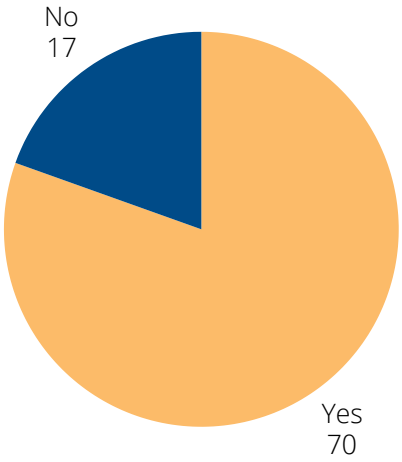
Would you have difficulty attending doctor appointments?



Would you have difficulty attending local hospital appointsments (e.g. West Park)?



Would you have difficulty visiting family and friends (at home or even at hospital)?



We submitted our report to the relevant offices and a few months later another bus company now access west park.

citizens advice Darlington, Redcar & Cleveland

The impact of bus route cuts between Darlington Town Centre and West Park Hospital



VOLUNTEERS



Linda

Adviser

Five months ago, the biggest pair of open arms welcomed me as I embarked on my volunteering journey. Since then, I have learnt that people from all walks of life, along with their wealth of knowledge, volunteer to support members of their community.

While the office can be a busy environment, I have found it can also be a place that connects you to the outside world. And, with no two sessions ever being the same, each day brings a different challenge. To date, volunteering at Citizens Advice Darlington has provided me with the opportunity to accomplish new learning goals that ultimately allow our clients to move forward successfully. It has not only sparked a sense of purpose in me but has motivated me to widen my range of knowledge, brought an awareness of compassion and understanding, along with emotional values that support our ever-changing world.



Edwina

Receptionist

I started volunteering after I retired. A friend once asked me why I give my time, when I could be relaxing. The answer was clear, it keeps my mind active, it gives me a purpose, I like the sense of fulfilment when we help other people and I meet lots of interesting folk.

As a newcomer to the area, I was originally based in Scotland, volunteering has helped me to understand my new community and meet new people.

If you have any spare time give it a whirl, I have been here just over a year, I started with no prior knowledge, I have enjoyed each day and the challenges it brings. I am now supporting another volunteer with their training and enjoying every minute.

You just need a willing heart to help others, you will get training and full support, whether you want to be an advisor, work on reception, support the Benefit and Debt teams or join the research and campaigns team.



Phil

Receptionist

I am a veteran of the Royal Anglian Regiment, this time 4 years ago when we set up the veteran's group there were 5 of us, but now I am the only one attending the Darlington Armed Forces day, I give my total respect to those that have gone before us. I have volunteered at the Darlington Citizens Advice Office since 1969. In the earlier years I volunteered as a Board Member, but changed that role to enable me to look after my wife when her health deteriorated.

During my time caring for my wife, to give me some respite and spend time speaking with other people, I attended the Darlington Office daily for 30 minutes in the morning and in the evening. I would record and organise the incoming/ outgoing post. I would visit all the offices and over the years got to know all the volunteers and staff and enjoyed supporting everyone. It was a lifeline to me.

My wife sadly died in 2014, but I continued to volunteer. Then after the pandemic I changed roles to volunteer on the reception desk 5 afternoons a week. I enjoy helping people who visit the centre or over the phone to find a way forward, to get the support they need.

In all the years I have volunteered, it has been a pleasure to work with the other volunteers and staff and I would highly recommend it. You may say I have given a lot of support to the service, but in return it has helped and supported me during my life changes.



Steve

Adviser

My background was in resources and HR for a large company. When I took redundancy I had time on my hands and a friend suggested how much they had enjoyed volunteering at Citizens Advice. I completed the induction and training with a lovely bunch of people and a handful of us are still volunteering 10 years later. I find the volunteer role as a Triage worker rewarding, I assess a client's circumstance and either give information or I ensure the best person for their problem helps them. I would definitely say prior to volunteering, I was oblivious to the issues affecting my community. My knowledge of local issues has increased, I now understand and recognise the great service Citizens Advice and other charitable organisations in the town provide to support people.

I often recommend volunteering at Citizens Advice, every day is different, meeting clients or other volunteers, who share their life experiences. You can volunteer in different roles and it's a good feeling to know you have helped someone. It's a friendly environment and someone is there to help with training, share ideas or just help you out.

I would add if local companies gave employees time out to volunteer, it would benefit both employer and employees, by improving a workers' mental health, help them develop valuable skills and bring experience and knowledge of their local community needs back into the business.



OUR WORK IN THE COMMUNITY

Health Services

NHS Darlington Clinical Commissioning Group

GP Surgery Outreach

The seven GP surgeries we attend hold the appointments, if you have a doctor in Darlington, you can access any of the surgeries we visit.

If a patient has a health diagnosis it can affect their everyday life. A short term or chronic illness can cause stress, worry and anxiety. It can affect a person's self- esteem, cause social isolation, loneliness. It can lead to anger, frustration and grief for their inability to live they way they did prior to the illness. Having to deal with your condition and how it makes you feel is impacted by finances, reduced income, claiming the correct benefits, managing money, debt, housing costs and employment concerns. We work alongside the doctors and in- house teams to work closely supporting the patient to deal with complicated benefit systems, employment and housing law addressing the impact issues to help them concentrate on recovery.

Macmillan

The Macmillan service is based at Darlington Memorial Hospital and they hold the appointments. We offer telephone, face to face, email and home visits, the choice is up to the client. Our Macmillan workers deal with complex cases and have repeated contacts with the clients to support then through their cancer journey.

As people face the impact of cancer or have a family member with cancer, we support them to deal with their finances, claiming benefits, challenging benefits, debt, employment concerns, and housing options. We apply for grants and financial support to ensure the basic need of heating and a healthy diet is accessible.

West Park/Lanchester Road Mental Health Services

The team works alongside the ward staff doctors, social workers and care coordinators to help patients, family and carers, to prepare and support patients due to be discharged back into the community and up to 3 months after being discharged. We ensure they can engage with outside support agencies or local citizens advice to ensure they have someone to reach out to in the future. A patient mental health deterioration has led them to being vulnerable and needing support and reassurance. They can have multiple complex situations due to disengaging with services which leads to issues with benefits, employment, falling into arrears with bills or homelessness.

Community Care Support

The Community Support Scheme is a discretionary scheme which exists to help Darlington's most vulnerable qualifying residents. There are two forms of award that can be made:

- Crisis Support - For urgent need for support due to the consequence of an emergency, disaster, unforeseen circumstance where a household has insufficient resources to meet the urgent need that poses an immediate and substantial risk to their health and safety.

- Community Care Support - To help people remain in the community or move back into the community after a period in supported or unsettled accommodation.

Both awards have a pre- curser assessment to consider the cause, impact of the situation and to look at income maximisation. The team will also look at other in-house services as a preventative measure or help the client deal with the underlying or impact issues caused by the situation.

Benefit Entitlement Action Team/ Darlo Millions

The team deliver at outreaches across the community to ensure the hard-to-reach groups are able to access financial support. This service supports residents in the community to access timely support to enable them to organise their finances, maximise their income and help them to deal with money to live affordably.

This is an integral part of the cost-of-living crisis, where fuel, food energy and housing costs have risen. The current cost of living, medical wait times or lack of health services is having a huge impact on public health; we see the rise of claims for disability benefits.

The increased living costs and fall in living standards will continue to affect people's physical and mental health and exacerbate existing health conditions. Client have seen an increase in their outgoings which has meant many are cutting back on essentials needed to lead a healthy life.

Older peoples programme GOLD

The team aim to provide older people living in Darlington with information to empower them to make choices, update them on scam awareness, energy support, and entitlements. We strive to give the over 50's a strong voice in the community, a brighter, active and more positive outlook to help them to improve their quality of life. We also have some fun along the way, arranging the annual Tea Dance in the market square to gather the community and partner organisations together to celebrate life.

Money Advice Team- In Darlington, Redcar & Cleveland

The team take referrals from partner organisations, other colleagues and self - referral to ensure the local community are supported with their finances. The team is an integral part of the service. We are an approved service for debt relief orders and insolvency.

The team collates a plan with the client to strategically support them to first look at ways to prevent or challenge the debt. They try to maximise their income, look at ways to save monies, cut back on income and negotiate with creditors. They then support the client through the pathway to consider their options to deal with their debts.

Cost of Living Project

This project aimed specifically to increase remote service delivery to give remote advice to the hard-to-reach clients in the community to help them cope with the cost of living. This was achieved by over 60% phone and also email, chat and video call. The team considered income maximisation, government support schemes, local partners and in- house projects to help with essential costs like food, energy and help with accessing any benefit or grant entitlements.

Lottery – LEAP Project

As part of a wider Tees Valley initiative, moving participants closer to the labour market with interventions and removing financial barriers to work and volunteering. At Citizens Advice we provide income maximisation and financial capability services to support beneficiaries.

Lottery - Client disbursement

'Way Forward' project aimed at supporting residents in need due to the cost-of-living crisis. As well as addressing hardship and crisis, we provide longer-term solutions by ensuring people are receiving all the help they are lawfully entitled to.

Saltburn Solidarity – Redcar & Cleveland

Working in partnership with Saltburn Solidarity to deliver Advice sessions at their foodbanks. Clients who attend the service now have a full assessment of their needs considering the presenting issue, underlying issue and impact issues that lead them to the food bank, The clients receive timely benefit advice, income maximisation, debt advice, housing and employment advice. We utilise other in- house services to ensure they are supported to access specialist advice in different legal areas.

MARAS mortgage and rent arrears service – Redcar & Cleveland

The team work closely with Housing Services and the local authority to secure and/or maintain safe sustainable and affordable housing. They do this by affordability checks, money advice, legal work to prevent evictions and working with local landlords, lenders, housing associations, the council and other services.

Energy Projects

This year we have delivered energy advice for:

EAP the energy advice project-

To help clients lower their energy bill, energy efficiency savings, advise on mould and reducing damp, register with priority services, understand and challenge their bills, understand smart meters, and access grants and support available to obtain boilers/ insulation and/or repairs and ensure benefit uptake.

CMAP carbon monoxide advice project-

we supported clients to understand carbon monoxide dangers, remove carbon emissions & supported the client to understand the effects signs and symptoms of carbon monoxide poisoning. We also offered help to access priority services, the fuel poverty network extension scheme and offered carbon monoxide detectors. Working alongside EAP they also received help to access benefit and money advice.

EOP the energy outreach project-

The aim was to give light energy advice to local groups in the community to allow them to understand how to save on energy, access grants and support and reach out for full energy advice and support.



Names have been changed to maintain confidentiality.

CASE STUDIES

GP Surgery

Amanda 62 was an asylum seeker 10 years ago, she had been trafficked to another county and fled due to physical and sexual abuse and she now has indefinite leave to remain. She is in receipt of Employment Support Allowance support group and gets housing and council tax benefit. She as a diagnosis of a heart a condition, sight impairment, psychosis, depression and memory issues all related in some way to the previous abuse. The client presented with a refusal for PIP due to not meeting the points, she also had rent, council tax arrears and electric arrears. She has been to the local foodbanks but feels too embarrassed to return and has gone without eating or turning the heating on when she runs out of money.

In the short term we held recovery on her debts under “breathing space” and referred her to our inhouse debt team. They arranged affordable repayments and achieved backdating benefits and a discretionary housing payment to reduce the rent arrears. We applied for council tax exemption for severe mental impairment and had this backdated to wipe of the council tax arrears.

We contacted her energy supplier to challenge the bill and it was reduced then we referred her to our energy advice team to help her afford to heat her home by cutting back with useful tips and accessing a grant for a boiler. We referred her to crisis support for gas and electric top up and a food voucher to see her through until her next pay day. We then supported her to budget and manage her money.

We supported the client with mandatory reconsideration for PIP, gathered evidence from the GP surgery and she was awarded standard rate care and low mobility. We also applied for her a concessionary bus pass.



NHS
Darlington
Clinical Commissioning Group

Lottery a way forward

Pamela presented as struggling financially. She had been her elder son's carer claiming carer allowance and received a top up of universal credit for housing costs. When she became a pensioner 1 month ago they stopped her Carer Allowance and Universal Credit. She claimed her state pension. She was struggling with her health and paying her rent and council tax.

We noted she had £203.85 state pension but no pension credit eligibility She had not claimed housing costs from the local authority or informed council tax support of her new income so the account was on hold. She said she thought if could not get Pension Credit then could not get any other help.

We helped the client make a claim for housing costs with backdating and restarted the council tax support and we helped her apply for a discretionary housing payment. We helped her to make a claim for Attendance Allowance which would be £72.65 per week, once awarded she will get Pension credit of £81.50 because she lives alone and no-one gets carer allowance for looking after her.

In the interim we gave the client £50 food voucher to tide her over to her next payment of State Pension and a fuel voucher. The client was very grateful for the interim support of food and fuel and further support to obtain benefits to change her circumstances.



COMMUNITY FUND

MH services

We met Robert after he had been in hospital 8 weeks, he was too poorly to engage prior to this and had no next of kin who we would usually work with. Robert is homeless, aged 22 with a diagnosis of psychosis. He got into rent arrears due to his inability to concentrate, engage with bills or receive help from other services. He had been evicted due to not paying his rent. This was due to him not informing Universal Credit of a change of circumstance so they stopped his claim pending him attending the office and stopped payments to his landlord.

We were able to:

1. Challenge /gather evidence to re- instate the Universal Credit claim, keeping the LCWWRA component. They also paid off the rent arrears that were on hold to the landlord, which took away the arrears. This allowed him to avoid court action for recovery and enabled him to apply for local authority housing and supported living.

2. We supported him to get breathing space to deal with his debts, arranged a debt appointment to challenge any debts and arrange a repayment plan. The team got evidence of his health condition and applied for backdated council tax exemption due to severe mental impairment and the arrears were wiped off.

3. We challenged a PIP Mandatory reconsideration that was over the 1 month to respond time limit. We showed good cause and found evidence to ask for a late mandatory reconsideration. He was awarded enhanced daily living and low mobility due the need to be supervised. He has no insight into his condition changing, he is unpredictable in his reactions and does not self-care or take nutrition to an acceptable standard.

4. We referred him to Homegroup who also work on the wards, they supported him to access supported accommodation. Due to the work we had done, to write off debts, reinstate his benefit, apply for council tax exemption, he was able to afford this. They set up direct payment for rent to the landlord.



Debt Services

Colin contacted the service about a court hearing he had for the following week regarding his Council Tax arrears. Due to the amount of time without payment, the Local Authority had scheduled a committal hearing in the Magistrates Court which could have led to imprisonment if he did not attend and come to a suitable arrangement.

Colin is retired and lives alone in a privately rented property. He was in receipt of the State Pension and an occupational pension when he first spoke to us. Colin advised of a number of health issues. He had previously suffered a stroke as well as having heart problems and COPD. In addition, he is diagnosed with PTSD, anxiety, depression and struggles with alcohol dependency.

The Council Tax debt had accumulated over 6 years and was around £7,000 at the time Colin approached us for help. He advised that this occurred due to him having difficulties managing his money and was also partly because of the amount of money he was spending on alcohol due to his addiction. The worry about the upcoming court hearing had understandably had a further negative effect on Colin's mental health. Our debt team initially helped Colin to apply for the 60 day Breathing Space scheme which ensured that the court hearing was put on hold and therefore a more detailed evaluation of his situation could be completed.

Colin was referred to local services for further support regarding his mental health and alcohol issues whilst it was also identified that his health conditions meant he may qualify for Attendance Allowance. He received assistance from our benefits team in making an application for this and the claim was successful. In addition, the Attendance Allowance award meant that he became entitled to Housing Benefit and Council Tax Support which our debt adviser applied for on his behalf and helped to further improve his financial situation.

Due to this increase in available income, we were able to assist Colin in making an affordable payment offer to the Council Tax debt prior to the rescheduled court hearing. Thankfully the Local Authority agreed to accept this and therefore further enforcement action was prevented.

Colin was extremely relieved that the situation was resolved in a satisfactory manner and grateful for the help received from us in negotiating a payment arrangement in addition to the other assistance provided in improving his overall financial circumstances.



Crisis Support

'Gail' is 22, she is unable to work due to her health and is a single parent living with her son aged 7 months in a Local Authority rented property. She came to our drop-in session for advice and had been triaged before speaking to the Community Support Team for Crisis Support with gas, electric & food. Gail has been struggling for some time but recently lent £200 to a 'friend' who promised to pay it back but has since disappeared.

During the Triage assessment with the Generalist Adviser Gail had applied for Child Benefit which can be backdated for 3 months. She was also advised about claiming Discretionary Housing Payment and will be doing that, with support at another Drop-In session. We discussed applying for Personal Independence Payments (PIP) as she is already claiming the Limited Capability for Work related Activity element of Universal Credit. We discussed the process and support available to complete the PIP form. Gail will arrange an appointment for support once she has made the initial phone call for the application form.

We also suggested that she ask, via her Universal Credit journal, about reducing the £33.34 taken for Advance Repayment due to her financial hardship, so that she will pay less each month but over a longer period which will be more affordable for her. Gail now understands about not lending her money as she needs to be able to ensure that she can provide for her and her son.

Gail was given Gas and Electric Top Ups, an Energy Voucher to supplement the top ups as both meters were well into the emergency credit and £100 Food Vouchers from Lottery Funding. Gail was very grateful for all the support given today as was her Mum.



Community Care

'Ted' is a single person aged 35 who is currently unemployed but seeking paid work. Ted suffers with anxiety and depression. He applied for help with some items of furniture and a fridge freezer as due to a relationship breakdown, Ted had to leave the family home and has been staying in temporary accommodation but he has now secured a private rented flat. However, this is only part furnished and has no carpets and Ted is not able to afford to buy the items as he is on a low income.

Ted advised that he is unable to leave his home unless someone is with him, but does not feel that he is ill enough to claim Personal Independence Payments (PIP). We reassured Ted about his eligibility for PIP and he agreed to be referred to our Benefits team to support him with the process and application form. Ted is currently on medication and we confirmed that his GP has given him the Crisis Team number as well as The Samaritans contact details.

We awarded Ted a 2-seater sofa, drawers, double mattress, bedding, fridge freezer and a saucepan set. We were also able to help Ted with two large rugs under Glasspool's Flexible Frontline Fund. Ted was extremely grateful for the items awarded as he says this will make his home more comfortable and a better place to live. This will enable him to move from temporary accommodation to a more suitable property, will improve his living conditions and prevent a serious deterioration to health within the home.



Food bank

We received a referral from the Welfare Rights Team at the Council and from a Social Prescriber for 'David' who is 42 years old and lives alone in a Housing Association rented property. He is unable to work due to his long-term mental health issues. David's Universal Credit had been sanctioned following a mental health breakdown resulting in him being unable to leave his home for a period. Welfare Rights were supporting him to dispute this decision but he required support with food in the meantime for himself and his cat.

We contacted David, issued him a food bank voucher and arranged to meet him at Brotton Foodbank to explore how else we could support him. £20 of cat food was also purchased for David's cat.

At the foodbank we explored the issues David was having and found that as well as the problems caused by the benefit sanction he also had some debts including council tax, gas and electric and mobile phone debts totalling around £5,000. We provided budgeting advice to David to look at areas where he could save money on his bills which would help now and after the sanction was lifted. We completed a debt assessment and arranged an appointment with our specialist debt team to go through David's options with him and support him to put his chosen option in place. A hold on action was arranged with the Council for the council tax arrears pending his debt appointment.

We completed a benefits check and identified that it did not appear David was receiving limited capability for work and work related activity and explained the claiming process for this. This could increase his income by £416.19 per month. We also discussed David's entitlement to PIP and how to begin the claim. It was estimated he would be entitled to standard rate daily living and mobility which would increase his income by £101.35 per week. David was encouraged to return for support to complete the UC50 and PIP2 forms when they were received. We advised David about local income maximisation schemes available including the Household Support Fund.

David contacted us after the initial meeting to explain that his mobile phone had broken and he was unable to speak to the DWP to progress his benefit situation as a result. We contacted Footprints and were able to source a mobile phone and a sim card which will enable David to keep in touch with the DWP, his support network and the organisations providing help to him; we ensured everyone was informed of his new contact number. David is now in a better position and feels supported to get back on his feet and resolve the issues that have been affecting him.



Mortgage and Rent Arrears Service

Rose is a single person aged 24 and she is currently living in the property with her 6 year old and 4 year old children. She lives in a three bedroom Beyond Housing property and she suffers with some health issues which consist of depression, anxiety and dyslexia. She receives a lot of support from her grandmother due to her dyslexia.

Rose was referred to us from RCBC Homeless section and Beyond Housing as they are proceeding to possession action due to non-payment of rent. We completed a benefits check with Rose and we have identified she may be entitled to PIP due to her health issues and we discussed how she would apply for PIP and that we could offer assistance in completing the PIP application.

We identified that Rose is currently in receipt of universal credit, child benefits and a small wage from work. We also checked as to whether Rose had any further priority or non-priority debts and she stated that she did not. We completed a financial statement with Rose and identified that she did have some money left over so as to be able to make an offer of repayment to Beyond Housing for her rent arrears.

Also as part of the financial statement we discussed budgeting and that she could reduce her monthly outgoings. Rose stated that she wanted to make an offer to Beyond Housing of £100 pcm off the arrears and one off lump sum payment of £1000.

As Rose is working we checked she had the correct tax code and we confirmed this was the case. Rose states that she will be able to maintain the repayment arrangement agreed with Beyond Housing via standing order when she gets paid and due to receiving full housing costs paid from UC LHA she should not incur any further arrears. Beyond Housing have agreed to stop possession action based on the agreement and the one off lump sum payment. So with budgeting and the possibility of her income increasing due to PIP it is affordable to maintain the property going forward.



Mortgage and Rent Arrears Service

Kaitlyn is a single person aged 52 and she is currently living in the property with her three children aged 17, 15 and 31. She lives in a three bedroom Beyond Housing property. She states that she has some health issues which consist of anxiety and depression.

Kaitlyn was referred to us as she has rent arrears which has occurred due to the shortfall she has between her rent and UC LHA. Due to the amount of rent arrears owed Beyond Housing had proceeded to eviction action.

We completed a benefits check with Kaitlyn and identified that she may be entitled to personal independence payment, UC LCWRA. We discussed the process of claiming these benefits and what help we are able to provide with assisting completing the application forms.

We identified that Kaitlyn is currently in receipt of council tax support and is currently in receipt of Universal Credit, UC LHA and child benefit. We also checked as to whether Kaitlyn had any further priority or non-priority debts and she stated that she did not.

We completed a financial statement with Kaitlyn within the appointment and identified that she does have a shortfall with her rent and due to the income and expenditure that she would meet the criteria for discretionary housing payment. We completed this application with her so that if this was awarded and the fact that she already has an APA where her rent is going directly to Beyond Housing she then should not incur further arrears.

Also as part of the financial statement we discussed budgeting and arrears that she could reduce her monthly outgoings. This then means that she is able to make an offer of £33 pcm off the arrears to Beyond Housing. A referral was also made into the homeless section and due to her circumstances, they looked at and awarded a one off lump sum payment towards her arrears for her to remain in the property.

Kaitlyn was confident with the increase in her income with the benefits that had been discussed and budgeting it would be affordable to stay in the property and continue to maintain the arrangement set up with Beyond Housing for the arrears.



Mortgage and Rent Arrears Service

May is a single person aged 31 she is currently living in the property with her 12 year old daughter. She lives in a three bedroom Beyond Housing property and she has no health issues.

May approached us as she did have an arrangement set up with Beyond Housing previously for her arrears but due to the rise in cost of living she had missed two payments. And now that she had defaulted on the arrangement they were proceeding to eviction with an eviction date set.

We completed a benefits check with May and she is currently in receipt of all the benefits she is currently entitled to. We identified that May is currently in receipt of universal credit, child benefits, council tax support and has a wage from working part time. We also checked as to whether May had any further priority or non-priority debts and she stated that she did not.

We completed a financial statement with May within the appointment and identified that she does have a shortfall each month but states that her mum and dad are helping her with paying some of her bills.

Also as part of the financial statement we discussed budgeting and that she could reduce her monthly outgoings. May stated that she wanted to make an offer to Beyond Housing of £100 pcm off the arrears. Due to the eviction date being set we completed a N244 to ask for an emergency hearing and EX160 fee remission form within the appointment. We sent an email to Beyond Housing and the RCBC Homeless section to make the offer of repayment. But due to there being a deadline of returning the forms to the court we advised May to return the forms to the court that day so that an emergency hearing could be granted before her eviction date.

May was also given Watson and Woodhouse details so that she could contact them for them to provide assistance and the emergency court hearing.

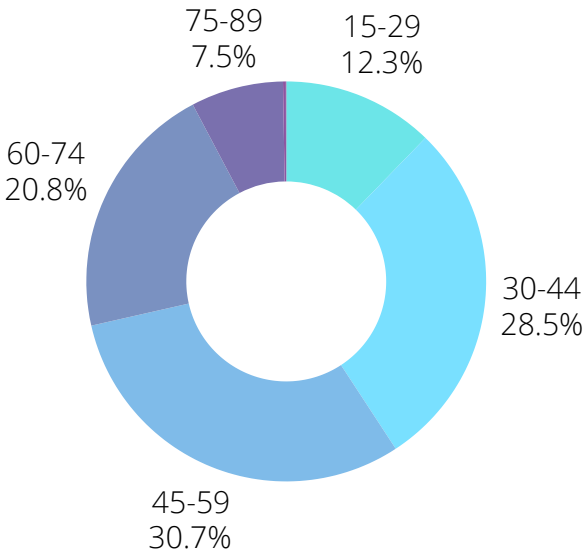
As May is working we checked she had the correct tax code and we confirmed this was the case.

May was confident with budgeting and assistance from her mum and dad with dealing with her finances that she would be able to afford to maintain the offer made to the court for the arrears and was happy to set up a standing order so that she cannot default on the payment. Also she has now set it up so there is an APA in place so her rent goes straight from UC to her landlord so that she is unable to incur any further arrears.

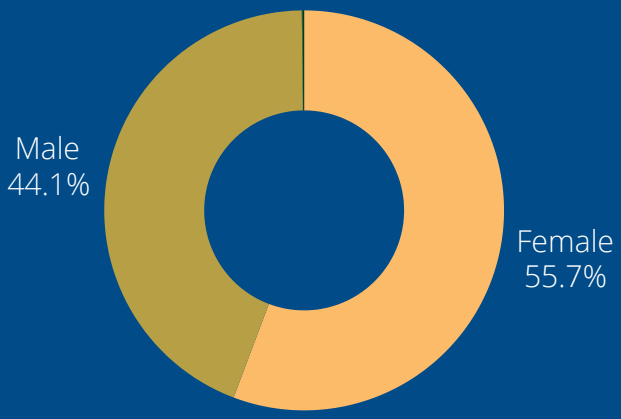


CLIENT PROFILES DARLINGTON

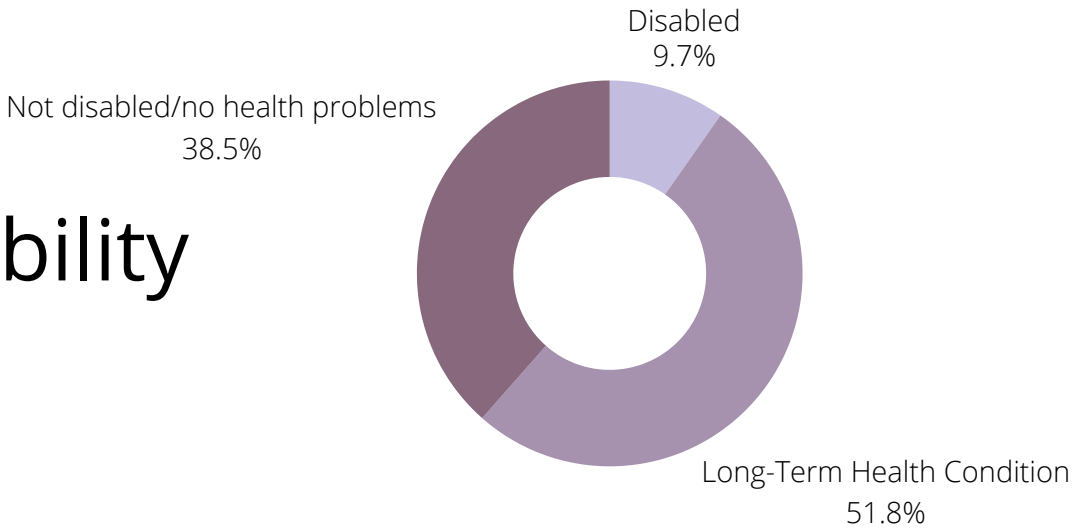
Age



Gender

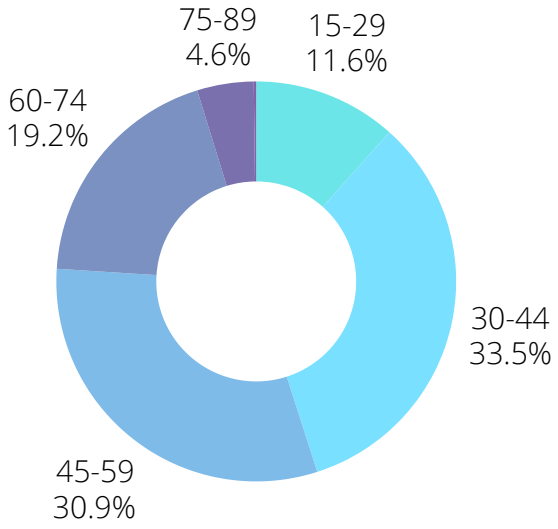


Disability

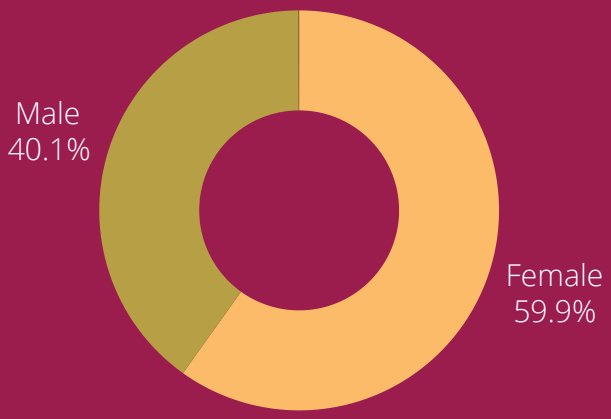


CLIENT PROFILES REDCAR & CLEVELAND

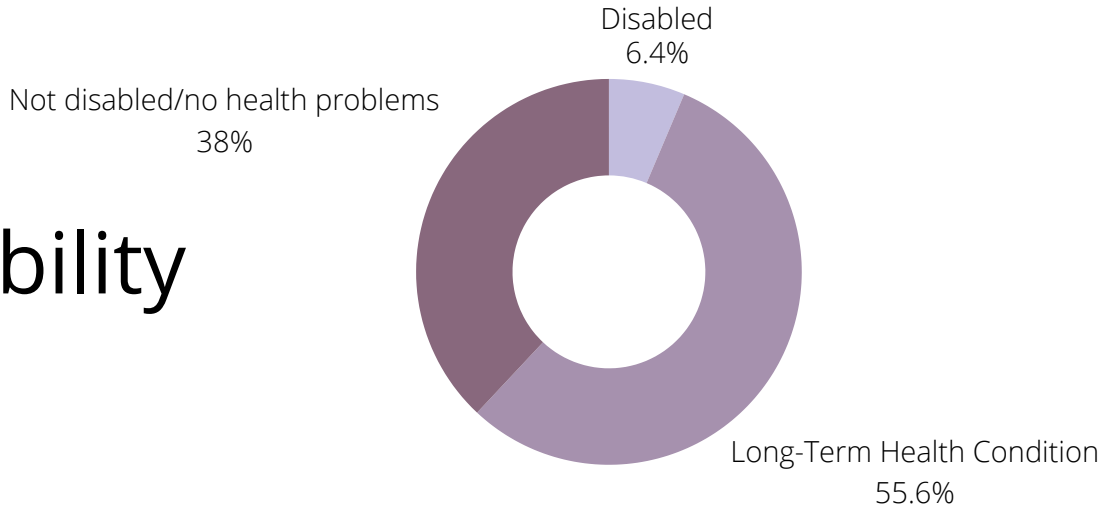
Age



Gender



Disability



CLIENTS COMMENTS



"Visited Citizens advice bureau in Redcar recently. Very impressed with the amount of information given to us by very friendly, well informed staff. It's such a relief to find people who can help with the Benefit process."

"Helpful friendly staff and volunteers."



"The advisor (Tracey) was very good and professional. I am going back there on Wednesday to get form completed. Would recommend to anybody. Thank you."

"They help very much we hen it comes to filling documents out and very friendly staff."



"Excellent free service from people genuinely wanting to help."

"Plenty of people here who know what they're talking about, I got the info that I needed so I would recommend."

"The staff are very helpful aswell as getting you to help yourself. Working together with the Citizens Advice can be very beneficial. Helping with debts, community care grants, advice on civil matters and much more."

"Alison was very helpful with an energy voucher and advised me on looking for work - I am now working in a care home."

"Attended a pre booked appointment this week with a member of staff at the Redcar office . The lady was extremely knowledgeable and provided me with so much helpful information."

"I became upset during the appointment and was treated with such kindness. I have been given a follow up appointment to help with other issues. I can't recommend this service enough ....loads of information available and really lovely and helpful people."

"Totally free, genuine, concise advice. Ordinary people helping ordinary people. Most excellent."

"The only place to have given me the best and complete advice. No other org could help with my situation CAB all in one."

"Very helpful service will be recommending to friends and family."







STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

Citizens Advice Darlington, Redcar and Cleveland is a registered charity and a company limited by guarantee. The maximum liability of each member is limited to £1.00. Citizens Advice Darlington, Redcar and Cleveland is governed by its Memorandum and Articles of Association as amended on 28/03/2013.

Wider network

Citizens Advice Darlington, Redcar and Cleveland is a member of Citizens Advice, the National Association of Citizens Advice Bureaux. It adheres to the principles of the national network, and is audited on the quality of advice and its organisational structure.

Risk management

The Board has conducted a review of the major risks to which the charity is exposed, and where possible has established systems to mitigate these. Internal risks are minimised by the development and implementation of policies and procedures, including those on health and safety, cash handling, IT, complaints and grievances. These are reviewed periodically to ensure that they meet the organisation's needs.

Organisational structure

Citizens Advice Darlington, Redcar and Cleveland has a Board that consists of up to 15 members. This meets quarterly. There is a finance committee and an operations committee, which make up the Board; from time to time, working groups are established to address specific issues: for example, health and safety, tendering, building and equipment. Membership of such groups may include staff, volunteers and others who can assist the organisation. The Board may also establish consultation forums and focus groups. Responsibility for implementing the strategic development of the organisation is delegated to the Chief Executive, who ensures that the organisation delivers the services specified and that it meets its key performance indicators. The Chief Executive manages a team responsible for the day to day running of specialist and generalist advice provision.

Recruitment/appointment of new trustees

The directors of the company are also Charity Trustees for the purposes of Charity Law. Under the requirements of the Memorandum and Articles of Association the

members of the Board are elected to serve for a period of three years after which they must stand for re-election at the next Annual General Meeting. The directors have drawn up a set of role descriptions and person specifications to cover the varied requirements of a balanced board. In order to achieve this broad skill mix, candidates are asked to indicate their areas of expertise and complete a skills assessment. A Board recruitment panel considers all applicants and invites them to a panel interview. Appointments to the Board of Trustees are by co-option or election.

Induction/training of new trustees

The organisation runs a programme of training, which all board members are expected to attend. New Trustees are taken through an 'induction pack' to ensure that they are fully aware of Citizens Advice Darlington, Redcar and Cleveland principles and their responsibilities to the organisation.

OBJECTIVES AND ACTIVITIES

Funds held as a custodian

Citizens Advice Darlington, Redcar and Cleveland also manages a client account for the Local Authority as a custodian.

Public Benefit of Citizens Advice

The charity's aims and achievements set out have been undertaken within this report. The activities set out in this report have been undertaken to further the organisation's charitable purposes for the public benefit. The Trustees have complied with the duty under Section 4 of the Charities Act 2011 to have due regard to public benefit guidance published by the Charities Commission and the Trustees and have paid due regard to this guidance in deciding what activities the charity should undertake. The organisation's main objective is the promotion of any charitable purpose for the benefit of the community in Darlington and surrounding areas by the advancement of education, the protection of health and the relief of poverty, sickness and distress.

Statement of Purpose and Strategic Objectives

The Citizens Advice service provides free, independent, confidential and impartial advice and counsel to everyone on their rights and responsibilities. It values diversity, promotes equality and challenges discrimination.

Citizens Advice Darlington, Redcar and Cleveland aims to:

- Provide the advice people need for the problems they face;
- Improve the policies and practices that affect people's lives;
- Train all workers to provide an accurate, high quality client centred service;

Citizens Advice Darlington, Redcar and Cleveland provides services that work to:

- Inform people about the law and how it affects them;
- Advise people of the possible options available to them and the potential consequences of different courses of action;
- Listen to and support people as they consider and decide what to do;
- Assist people in pursuing their chosen course of action;
- Influence those responsible for policies and services by recommending changes based upon people's experiences.

Citizens Advice Darlington, Redcar and Cleveland Key Objectives:

- The maintenance and development of high quality client-centred service
- Increased partnership working as a means of meeting client expectations
- The provision of support and advice, particularly for clients with the greatest needs
- To maintain effective governance and increase the reputation and profile of the organisation in Darlington, Redcar and Cleveland area.
- To build upon the commitment of the staff through effective recognition and personal development strategies
- The development of a finance strategy that supports the aims and aspirations of the organisation and its long-term viability

FINANCIAL REVIEW

Reserves policy

We hold contracts/Service Level Agreements with a range of statutory bodies that recognise the value of advice in improving health and wellbeing. We are grateful for the investment in the charity outreach providers, which continues to ensure that we provide a more co-ordinated service for vulnerable hard to reach clients. The number and range of sources provides us with a diversified financial base to ensure the charity is robust and not over dependent on any one source of funding. We are committed to robust financial planning and to this effect we maintain a projection of income for at least three years ahead and will ensure that this continues to be derived from as wide a variety of sources as possible.

Incoming resources for the year were £1,245,552 of which £1,041,432 related to restricted activities. A surplus of £135,485 was generated throughout the year.

DATA PROTECTION

Information Assurance - Statement of Internal Control

The organisation Trustee Board has approved a new Information Assurance Strategy, having identified the risk presented by the significant amounts of client data held in the organisation. An Information Assurance Management team exists to ensure the confidentiality, integrity and availability of all our sensitive data assets is maintained to a level which is consistent with the requirements of our clients, our funders and our strategic partners.

The organisation aims to achieve an appropriate level of compliance to the Data Protection Act, the Cabinet Office's Security Policy Framework and to industry best practice, as defined by the ISO 27000 series of standards.



BIG THANK YOU

Would like to says a **big thank you** to our supporters and funders:

MACMILLAN CANCER SUPPORT
RIGHT THERE WITH YOU

NHS
Darlington
Clinical Commissioning Group

the Money Advice Service
Free and impartial money advice

northern cancer alliance

LEAP
What will your next step be?

County Durham
Community Foundation

advice quality standard

Funded by UK Government


DARLINGTON
Borough Council


REDCAR & CLEVELAND
BOROUGH COUNCIL


the
trussell
trust
Stop UK Hunger


HARTLEPOOL
BOROUGH COUNCIL

WHO'S WHO

Reference and administrative details

Charity name: Citizens Advice Darlington, Redcar and Cleveland

Charity Registration: 1112414

Company Registration: 5562437 (England and Wales)

Registered Office:

The CORE
Church Row
Darlington
Co. Durham
DL1 5QD

Chief Executive: Helen Howson

Company Secretary: Hazel Thompson

Senior statutory auditor

P W Lamb FCA DipPFS

Auditors

Allen Sykes Limited
5 Henson Close
South Church Enterprise Park
Bishop Auckland
Co. Durham
DL14 6WA

Bank

Barclays Bank Plc
27/31 High Row
Darlington
Co. Durham
DL3 7QS

Solicitors

Latimer Hinks
5-8 Priestgate
Darlington
Co Durham
DL1 1NL

Trustee Board

Date of appointment within the given year (DA)
Date of leaving within the given year (DOL)

Mr. L McLeman (Vice-chairman)
Mr. R Murphy (Chairman)
Mr. D Byers (DOL) 15/11/2023
Mr. P Pimm
Mrs. C Flintoft-Smith
Mrs. B Buckle
Mr. M Redhead
Mr. M Head (DOL) 15/10/2023
Mr. C Payne
Dr. M Betterton
Mrs. M Fairley (DA) 15/11/2023

WE HAVE VOLUNTEER ROLES IN YOUR AREA

All sort of people volunteer with us and for many different reasons, but one thing that unites them all is that they find it challenging, rewarding and varied.

It's a chance to make an active difference to people's live in your community.

Volunteering with us offers you:

- a chance to meet new people
- new skills
- an opportunity to contribute to your community
- full training
- enhanced employability skills.

We have roles including:

- telephone assessor
- adviser
- charity fundraising
- trusteeship
- customer service
- campaigning
- publicity
- administration

Contact details:

training@citizensadvicedrc.org.uk



citizens advice

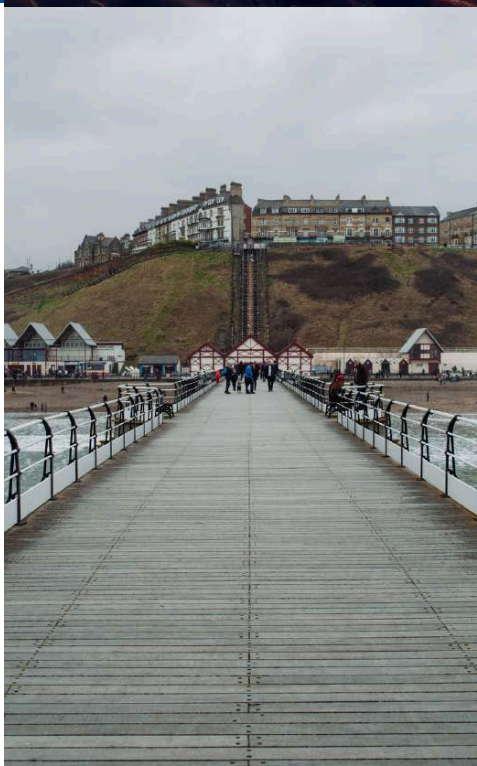
Darlington, Redcar & Cleveland





We provide free, independent, confidential and impartial advice to everyone about their rights and responsibilities.

We value diversity, promote equality and challenge discrimination.



© Citizens Advice Darlington, Redcar and Cleveland
Company limited by guarantee No. 5562437
Charity Registration No. 1112414
Authorised & Regulated by the Financial Conduct Authority FRN: 617578

COMPANY REGISTRATION NUMBER: 05562437
CHARITY REGISTRATION NUMBER: 1112414

Citizens Advice Darlington, Redcar & Cleveland

Company Limited by Guarantee
Financial Statements
For the Year Ending
31 March 2024

Citizens Advice Darlington, Redcar & Cleveland
Company Limited by Guarantee
Year end 31 March 2024

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Citizens Advice Darlington, Redcar & Cleveland
Company Limited by Guarantee
Year end 31 March 2024

Reference and Administrative Details

COMPANY REGISTRATION NUMBER	05562437
CHARITY REGISTRATION NUMBER	1112414
REGISTERED OFFICE	The Core Church Row Darlington DL1 5QD

THE TRUSTEES

Barbara J Buckle	
Michael J Betterton	
Christopher J H Payne	
Christine Flintoft-Smith	
David Byers	resigned 15th November 2023
Lawrence McLeman	
Malcolm Head	resigned 25th October 2023
Marian Fairley	appointed 15th November 2023
Mark Redhead	
Paul J Pimm	
Robert W Murphy	

COMPANY SECRETARY	Hazel Thompson
INDEPENDENT AUDITORS	Allen Sykes Ltd Chartered Accountants & Statutory Auditors 5 Henson Close South Church Enterprise Park Bishop Auckland DL14 6WA
BANKERS	Barclays, Darlington branch Leicester LE87 2BB

Citizens Advice Darlington, Redcar & Cleveland
Company Limited by Guarantee
Year end 31 March 2024

Trustees Annual Report (Incorporating the Directors Report)

Objectives and Activities

Summary of the Main Objectives

The trustees of Citizens Advice Darlington, Redcar & Cleveland (formerly Darlington Citizens Advice Bureau), herein The Charity, who are also Directors for the purposes of Company Law, present their report and the accounts of the charity for the year ended 31 March 2024.

Objectives and Activities

The main objective is the promotion of any charitable purpose for the benefit of the community in Darlington and District and Redcar and Cleveland by the advancement of education, the protection of health and the relief of poverty, sickness and distress.

Strategic Objectives

The Citizens Advice service provides free, independent, confidential and impartial advice and counsel to everyone on their rights and responsibilities. It values diversity, promotes equality and challenges discrimination. Darlington, Redcar and Cleveland Citizens Advice aims to:

- Provide the advice people need for the problems they face;
- Improve the policies and practices that affect people's lives;
- Train all workers to provide an accurate, high quality, client centred service.

Darlington, Redcar and Cleveland Citizens Advice provides services that work to:

- Inform people about the law and how it affects them;
- Advise people of the possible options available to them and the potential consequences of different courses of action;
- Listen to and support people as they consider and decide what to do;
- Assist people in pursuing their chosen course of action;
- Influence those responsible for policies and services by recommending changes based upon peoples experiences;
- The maintenance and development of high-quality client centred services;
- Increased partnership working as a means of meeting client expectations;
- The provision of support and advice particularly for clients with the greatest needs;

Trustees Annual Report (Incorporating the Directors Report) **(continued)**

- To maintain effective governance and increase reputation and profile of the offices in Darlington and Redcar and Cleveland;
- To build on the commitment of staff through effective recognition and personal development strategies;
- The development of a financial strategy that supports the aims and aspirations of the service its long-term viability.

Achievements and performance

Citizens Advice Darlington, Redcar & Cleveland has achieved a good relationship with employees as evidenced by its annual people survey and supportive supervision arrangements. Our Quality of Advice (QA) metrics are rated green by National Citizens Advice and we score highly in independent accessibility surveys for the clients and communities we serve. Communities report that they can identify and access our services easily and we are responsive to changing needs and requests.

We have strong and productive operational and strategic relationships with funders with reporting and meetings to share information, good practice and monitoring of progress.

Citizens Advice Darlington, Redcar & Cleveland enjoys good links with other organisations in its area of benefit, including statutory and voluntary agencies. We have good relationships with beneficiaries as evidenced by our satisfaction surveys. Citizens Advice Darlington, Redcar Cleveland continues to provide a diverse range of high-quality services within the Darlington and Redcar and Cleveland areas. From 1 April 2023 -31 March 2024 we helped with over 22,115 enquiries. All funder requirements for outcomes and numbers helped are met.

Trustees Annual Report (Incorporating the Directors Report) (continued)

Financial Review

Incoming resources for the year were £1,245,552 of which £1,041,432 related to restricted activities. A surplus of £135,484 was generated throughout the year. At 31 March 2024 free reserves were £609,434.

Reserves policy

We hold contracts and service level agreements with a range of statutory bodies and recognise the value of advice in improving health and wellbeing. We are grateful for the investment in our outreach to provide a coordinated approach to services for vulnerable and hard to reach clients.

The number and range of funding sources provides us with a diversified base and ensures we are not over dependant on any one source of funding. We are committed to robust financial planning and we maintain a projection of income for at least 3 years ahead.

We are also aware there is no such thing as secure funding. The board's view is that a charity such as Darlington and Redcar and Cleveland Citizens Advice should aim for free reserves of 3 months activity excluding disbursements and partner payments estimated to be £206,247.

The trustees can report an improved position on the free reserves from last year with free reserves being £609,434 compared to £555,283 at the end of the previous year.

The trustees are satisfied that the charity has adequate funds to continue its work for the next 12 months.

Plans for the Future Period

The financial outlook for Citizens Advice Darlington, Redcar & Cleveland looks to be extremely challenging with a cost of living crisis and projected record numbers of people seeking help and support from our services.

Structure, Governance and Management

Nature of the governing document:
The charity is a registered charity and a company limited by guarantee. The charity is also known and referred to as Citizens Advice Darlington. The maximum liability of each member is limited to £1. The charity is governed by its Memorandum and

Trustees Annual Report (Incorporating the Directors Report) (continued)

Articles of Association as amended on 29th August 2013. The charity was incorporated as a company limited by guarantee on 13 September 2005. The charity commenced operations on 1 December 2005 at which date the assets and liabilities of the unincorporated entity were acquired.

Organisational Structure
The charity has a Board that consists of up to 10 members. This meets quarterly. There is a finance committee and an operations committee, each of which meets quarterly to fulfil their delegated authority from the Board.

Membership of such groups may include staff, volunteers and others who can assist the Bureau. The Board may also establish consultation forums and focus groups. Responsibility for implementing the strategic development of the Bureau is delegated to the Chief Executive, who ensures that the organisation delivers the services specified and that it meets its key performance indicators.

Recruitment/appointment of new trustees
The directors of the company are also Charity Trustees for the purposes of Charity Law. Under the requirements of the Memorandum and Articles of Association members of the Board are elected to serve for a period of three years after which they must stand for re-election at the next Annual General Meeting.

The directors have drawn up a set of job descriptions and person specifications to cover the varied requirements of an ideally balanced board. In order to achieve this broad skill mix, candidates are asked to indicate their areas of expertise through a skills assessment. A Board recruitment panel considers all applicants and invites them to a panel interview. Appointments to the Board of Trustees are by co-option or election.

Induction/training of new trustees

The organisation runs a programme of training, which all board members are expected to attend. New Trustees are taken through an 'induction pack' to ensure that they are fully aware of the Charity's principles and their responsibilities to the organisation.

Wider network

The charity is a member of Citizens Advice, the National Association of Citizens Advice Bureaux. It adheres to the principles of the national network and is audited on the quality of advice and its organisational structure.

Trustees Annual Report (Incorporating the Directors Report) (continued)

Risk Management

The Board has conducted a review of the major risks to which the charity is exposed and where possible has established systems to mitigate these. Internal risks are minimised by the development and implementation of policies and procedures, including those on health and safety, cash handling, IT, complaints and grievances. These are reviewed periodically to ensure that they meet the organisation's needs. A statement on reserves is included in this report: the Trustees recognise this is a significant area of risk for the organisation.

Public Benefit

The charity's aims and achievements have been set out within this report. The activities set out in this report have been undertaken to further the charity's charitable purposes for the public benefit. The Trustees have complied with the duty under Section 4 of the Charities Act 2011 to have due regard to public benefit guidance published by the Charities Commission and the Trustees have paid due regard to this guidance in deciding what activities the charity should undertake.

All Trustees give their time voluntarily and receive no benefit from the charity. No expenses were reclaimed from the charity during the year.

Trustees' Responsibilities Statement

The trustees, who are also directors for the purposes of company law, are responsible for preparing the trustees' report and the accounts in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the charity trustees to prepare accounts for each year which give a true and fair view of the state of affairs of the charitable company and the incoming resources and application of resources, including the income and expenditure, for that period.

In preparing these accounts, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the applicable Charities SORP;
- make judgments and accounting estimates that are reasonable and prudent;

Trustees Annual Report (Incorporating the Directors Report) (continued)

- prepare the accounts on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charity's transactions and disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the accounts comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Auditor

Each of the persons who is a trustee at the date of approval of this report confirms that:

- so far as they are aware, there is no relevant audit information of which the charity's auditor is unaware; and
- they have taken all steps that they ought to have taken as a trustee to make themselves aware of any relevant audit information and to establish that the charity's auditor is aware of that information.

The auditor is deemed to have been re-appointed in accordance with section 487 of the Companies Act 2006.

Small Company Provisions

This report has been prepared in accordance with the provisions applicable to companies entitled to the small companies exemption.

The trustees' annual report was approved on 29th November 2024 and signed on behalf of the board of trustees by:

Robert W Murphy

Chair

Citizens Advice Darlington, Redcar and Cleveland (formerly Darlington Citizens Advice Bureau)

Company Limited by Guarantee

Independent Auditor's Report to the Members of Citizens Advice Darlington, Redcar and Cleveland

Year Ended 31 March 2024

Opinion

We have audited the accounts of Citizens Advice Darlington, Redcar and Cleveland (the 'charity') for the year ended 31 March 2024 which comprise the statement of financial activities (including income and expenditure account), statement of financial position, statement of cash flows and the related notes, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including FRS 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

In our opinion the accounts:

- give a true and fair view of the state of the charity's affairs as at 31 March 2024 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice;
- 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 accounts section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the accounts 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 accounts, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the accounts 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 charity's ability to continue as a going concern for a period of at least twelve months from when the accounts 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 annual report, other than the accounts and our auditor's report thereon. The trustees are responsible for the other information. Our opinion on the accounts does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the accounts, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the accounts or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the accounts or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Opinions on Other Matters Prescribed by the Companies Act 2006

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

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

Matters on Which We are Required to Report by Exception

In the light of the knowledge and understanding of the charity and its environment obtained in the course of the audit, we have not identified material misstatements in the trustees' 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 accounts are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' 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 accounts 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, the trustees (who are also the directors for the purposes of company law) are responsible for the preparation of the accounts 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 accounts that are free from material misstatement, whether due to fraud or error.

In preparing the accounts, the trustees are responsible for assessing the charity'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 charity or to cease operations, or have no realistic alternative but to do so.

Auditor's Responsibilities for the Audit of the Accounts

Our objectives are to obtain reasonable assurance about whether the accounts 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 accounts.

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 extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

Our approach to identifying and assessing the risks of material misstatement in respect of irregularities, including fraud and non-compliance with laws and regulations, was as follows:

- the engagement partner ensured that the engagement team collectively had the appropriate competence, capabilities and skills to identify or recognise non-compliance with applicable laws and regulations;
- we identified the laws and regulations applicable to the company through discussions with directors and other management, and from our commercial knowledge and experience of the sector;
- we focused on specific laws and regulations which we considered may have a direct material effect on the financial statements or the operations of the company, including the Companies Act 2006, Charities Act 2011, taxation legislation, data protection, anti-bribery, employment, environmental and health and safety legislation;
- we assessed the extent of compliance with the laws and regulations identified above through making enquiries of management and inspecting legal correspondence; and
- identified laws and regulations were communicated within the audit team regularly and the team remained alert to instances of non-compliance throughout the audit.

We assessed the susceptibility of the company's financial statements to material misstatement, including obtaining an understanding of how fraud might occur, by:

- making enquiries of management as to where they considered there was susceptibility to fraud, their knowledge of actual, suspected and alleged fraud; and
- considering the internal controls in place to mitigate risks of fraud and non-compliance with laws and regulations.

To address the risk of fraud through management bias and override of controls, we:
- performed analytical procedures to identify any unusual or unexpected relationships;
- tested journal entries to identify unusual transactions;
- assessed whether judgements and assumptions made in determining the accounting estimates were indicative of potential bias; and
- investigated the rationale behind any identified significant or unusual transactions.

In response to the risk of irregularities and non-compliance with laws and regulations, we designed procedures which included, but were not limited to:
- agreeing financial statement disclosures to underlying supporting documentation;
- enquiring of management as to actual and potential litigation and claims; and
- reviewing correspondence with HMRC, relevant regulators and the company's legal advisors.

There are inherent limitations in our audit procedures described above. The more removed that laws and regulations are from financial transactions, the less likely it is that we would become aware of non-compliance. Auditing standards also limit the audit procedures required to identify non-compliance with laws and regulations to enquiry of the directors and other management and the inspection of regulatory and legal correspondence, if any. Material misstatements that arise due to fraud can be harder to detect than those that arise from error as they may involve deliberate concealment or collusion.

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 accounts, 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 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 charity'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 accounts 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 charity to cease to continue as a going concern.

- Evaluate the overall presentation, structure and content of the accounts, including the disclosures, and whether the accounts represent the underlying transactions and events in a manner that achieves fair presentation.

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

Use of Our Report

This report is made solely to the charity'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 charity'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 charity and the charity's members as a body, for our audit work, for this report, or for the opinions we have formed.

P W L

Mr P W Lamb (Senior Statutory Auditor)

For and on behalf of
Allen Sykes Ltd
Chartered Accountants & Statutory Auditor
5 Henson Close
South Church Enterprise Park
Bishop Auckland
County Durham
DL14 6WA

28/11/2024

Citizens Advice Darlington, Redcar & Cleveland

STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 MARCH 2024
(INCLUDING INCOME AND EXPENDITURE ACCOUNT)

	Note	Unrestricted Funds £	Restricted Funds £	Total 2024 £	Total 2023 £
Income from:					
Donations & legacies	3	1,461	956	2,417	3,822
Charitable activities	4	192,221	1,036,377	1,228,598	940,184
Trading Activities	5	1,143	1,223	2,366	12,865
Investment income	6	586	-	586	593
Other income	7	8,709	2,876	11,585	29,352
TOTAL INCOME		204,120	1,041,432	1,245,552	986,816
EXPENDITURE ON					
Charitable activities					
Advice and Information	8	168,609	941,458	1,110,067	989,293
TOTAL EXPENDITURE		168,609	941,458	1,110,067	989,293
NET INCOME/ (EXPENDITURE) - before net gains/(losses)		35,511	99,974	135,485	(2,477)
Actuarial gain/(loss) on defined benefit pension scheme		(1)	-	(1)	106
NET INCOME/ (EXPENDITURE)		35,510	99,974	135,484	(2,371)
Transfers Between Funds		21,253	(21,253)	-	-
NET MOVEMENT IN FUNDS		56,763	78,721	135,484	(2,371)
Reconciliation of Funds					
Funds brought forward at 1 April 2023		666,820	99,946	766,766	769,137
Funds carried forward 31 March 2024		723,583	178,667	902,250	766,766

A comparative Statement of Financial Activities is found in Note 2
The Statement of Financial Activities includes all gains and losses recognised in the year.
All of the Charity's activities derive from continuing operations.

Citizens Advice Darlington, Redcar & Cleveland

BALANCE SHEET
AS AT 31 MARCH 2024

	note	2024 £	2023 £
FIXED ASSETS			
Tangible Assets	13	122,149	111,537
CURRENT ASSETS			
Debtors	14	169,915	213,392
Cash at bank and in hand		684,469	492,188
		854,384	705,580
CREDITORS: Amounts falling due within one year	15	(72,429)	(46,382)
NET CURRENT ASSETS		781,955	659,198
TOTAL ASSETS LESS CURRENT LIABILITIES		904,104	770,735
Net Assets Excluding Defined Benefit Pension		904,104	770,735
Defined benefit pension scheme asset / (liability)	17	(1,854)	(3,969)
TOTAL NET ASSETS		902,250	766,766
FUNDS			
Restricted income funds	16	178,667	99,946
Unrestricted income funds			
General fund	16	723,583	666,820
TOTAL FUNDS	16	902,250	766,766

The notes on pages 18 - 36 form part of these accounts.

These accounts are prepared in accordance with the special provisions of part 15 of the Companies Act 2006 relating to small companies and constitute the annual accounts required by the Companies Act 2006 and are for circulation to members of the company.

name: ROBERT MURPHY

role: Chair of Trustees

name: PAUL PINNA

role: TREASURER

Company Registration Number : 05562437 (England & Wales)

Citizens Advice Darlington, Redcar & Cleveland

STATEMENT OF CASH FLOWS
YEAR ENDED 31 MARCH 2024

	note	2024 £	2023 £
Cash flows from operating activities			
Net income/(Expenditure) for the period		135,484	(2,371)
Adjusted for:			
Depreciation charge	13	684	585
Investment Income	6	(586)	(593)
Pension scheme finance cost	17	152	118
Pension scheme Deficit contributions	17	(2,268)	(2,268)
Pension scheme (gain)/loss	17	1	(106)
Decrease/(increase) in debtors	14	43,477	(126,377)
(Decrease)/increase in creditors	15	26,047	(6,978)
Net cash flows from operating activities		202,991	(137,990)
Cash flows from investing activities			
Dividends, interest and rents from investments	6	586	593
Tangible fixed assets additions	13	(11,296)	-
Net cash flows from investing activities		(10,710)	593
Net increase/(decrease) in cash and cash equivalents		192,281	(137,397)
Cash and cash equivalents at 1 April 2023		492,188	629,585
Cash and cash equivalents at 31 March 2024		684,469	492,188

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

Citizens Advice Darlington, Redcar & Cleveland

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024

1. Accounting Policies

The principal accounting policies adopted, judgements and key sources of estimation uncertainty in the preparation of the financial statements are as follows:

1.1 General Information

The charity is a public benefit entity and a private company limited by guarantee, registered in England and Wales and a registered charity in England and Wales. The address of the registered office is The Core, Church Row, Darlington, DL1 5QD.

1.2 Statement of Compliance

These accounts have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the 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) (Charities SORP (FRS 102)) and the Companies Act 2006.

1.3 Basis of Preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investments measured at fair value through income or expenditure.

The financial statements are prepared in sterling, which is the functional currency of the entity.

1.4 Going Concern

There are no material uncertainties about the charity's ability to continue.

1.5 Judgements and Key Sources of Estimation Uncertainty

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

Key sources of estimation uncertainty: Defined benefit pension scheme.
The charity is a member of a multi-employer defined benefit scheme. The charity has recognised its liability under the deficit recovery plan at fair value which is based on the recommendations of the scheme actuary. The actuary uses certain critical assumptions, such as discount rate, mortality and expected rates
of return when setting the deficit recovery plan for the scheme at each triennial review.

1.6 Fund Accounting

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the purposes of the charity.

Designated funds are unrestricted funds earmarked by the trustees for specific purposes.

Restricted funds are subjected to restrictions on their expenditure imposed by the donor.

1.7 Income

All income is included in the statement of financial activities when the charity is entitled to the income, any performance related conditions attached have been met or are fully within the control of the charity, the income is considered probable and the amount can be quantified with reasonable accuracy. The following specific policies are applied to particular categories of income:

Donations and legacy income is received by way of donations, legacies, grants and gifts and is included in full in the Statement of Financial Activities when receivable. Where legacies have been notified to the charity but the criteria for income recognition have not been met, the legacy is treated as a contingent asset and disclosed if material. Grants, where entitlement is not conditional on the delivery of a specific performance by the charity, are recognised when the charity becomes unconditionally entitled to the grant.

Donated services and facilities are included at the value to the charity, being the amount the charity would have been willing to pay to obtain services or facilities of equivalent economic benefit on the open market.

Investment income is included when receivable.

Income from charitable trading activity is accounted for when earned.

Income from grants, where related to performance and specific deliverables, are accounted for as the charity earns the right to consideration by its performance.

1.8 Expenditure

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates:

Costs of raising funds comprise the costs associated with attracting donations, grants and legacies and the costs of trading for fundraising purposes.

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated between the expenditure categories of the SOFA on a basis designed to reflect the use of the resource. Costs relating to a particular activity are allocated directly, others are apportioned on an appropriate basis, as set out in the notes to the accounts.

1.9 Tangible Assets

Tangible fixed assets are initially recorded at cost, and subsequently stated at cost less any accumulated depreciation and impairment losses. The costs of minor additions or those costing below £2000 are not capitalised.

1.10 Depreciation

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Computers - 25% straight line

Fixtures & Fittings - 25% straight line

Land and buildings are measured at fair value with sufficient regularity to ensure that the carrying amount does not differ materially from the fair value at the reporting date, with changes in fair value recognised in the statement of financial activities.

1.11 Impairment of Fixed Assets

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date.

1.12 Financial Instruments

A financial asset or financial liability is recognised only when the entity becomes a party to the contractual provisions of the instrument.

Basic financial instruments are initially recognised at the amount receivable or payable including any related transaction costs, unless the arrangement constitutes a financing transaction, where it is recognised at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.
Current assets and current liabilities are subsequently measured at the cash or other consideration expected to be paid or received and not discounted.

Debt instruments are subsequently measured at amortised cost.

1.13 Retirement Benefits

Contributions to defined contribution plans are recognised as an expense in the period in which the related service is provided. Prepaid contributions are recognised as an asset to the extent that the prepayment will lead to a reduction in future payments or a cash refund.

When contributions are not expected to be settled wholly within 12 months of the end of the reporting date in which the employees render the related service, the liability is measured on a discounted present value basis. The unwinding of the discount is recognised as an expense in the period in which it arises.

The charity also contributes to The Growth Plan administered by TPT Retirement Solutions. The Plan is a multi-employer pension plan. It is not possible in the normal course of events to identify on a reasonable and consistent basis the charity's share of underlying assets and liabilities. In accordance with Charities SORP (FRS 102) the obligation to make good the deficit by way of deficit contributions has been recognised in these Financial Statements at fair value.

1.14 Debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

Accrued income and tax recoverable is included at the best estimate of the amounts receivable at the balance sheet date.

1.15 Cash at Bank and in Hand

Cash at bank and cash in hand includes cash and any short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

1.16 Creditors

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

1.17 Limited by Guarantee

The company is limited by guarantee. In the event of the company being wound up members are required to contribute an amount not exceeding £1. The number of members at the period end was 8.

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024

2. Comparative Statement of Financial Activities Year Ended 31 March 2023 (Including Income And Expenditure Account)

	Unrestricted Funds £	Restricted Funds £	Total 2023 £
Income from:			
Donations & legacies	2,622	1,200	3,822
Charitable activities	120,000	820,184	940,184
Trading Activities	12,865	-	12,865
Investment income	593	-	593
Other income	21,270	8,082	29,352
TOTAL INCOME	157,350	829,466	986,816
EXPENDITURE ON			
Charitable activities			
Advice and Information	144,389	844,904	989,293
TOTAL EXPENDITURE	144,389	844,904	989,293
NET INCOME/ (EXPENDITURE) - before net gains/(losses)	12,961	(15,438)	(2,477)
Actuarial gain/(loss) on defined benefit pension scheme	106	-	106
NET INCOME/ (EXPENDITURE)	13,067	(15,438)	(2,371)
Transfers Between Funds	2,473	(2,473)	-
NET MOVEMENT IN FUNDS	15,540	(17,911)	(2,371)
Reconciliation of Funds			
Funds brought forward at 1 April 2022	651,280	117,857	769,137
Funds carried forward 31 March 2023	666,820	99,946	766,766

3. Income from Donations and Legacies

	Unrestricted Funds	Restricted Funds	Total 2024	Unrestricted Funds	Restricted Funds	Total 2023
	£	£	£	£	£	£
Donations	1,461	956	2,417	2,622	1,200	3,822
Total	1,461	956	2,417	2,622	1,200	3,822

4. Income from Charitiable Activities

	Unrestricted Funds	Restricted Funds	Total 2024	Unrestricted Funds	Restricted Funds	Total 2023
Advice & Information Services:						
Funder	£	£	£	£	£	£
CCG Health - GP Surgeries	-	24,960	24,960	-	25,000	25,000
Citizens Advice - Cost of Living	-	62,250	62,250	-	15,000	15,000
Citizens Advice - Debt Modernisation Fund	-	8,655	8,655	-	-	-
Citizens Advice - Energy	28,920	-	28,920	-	-	-
Citizens Advice - Money Advice Service Debt Advice	-	212,483	212,483	-	207,496	207,496
Darlington BC - Benefits Advice & Support Service	-	30,000	30,000	-	30,000	30,000
Darlington BC - Community Care	-	166,880	166,880	-	176,085	176,085
Darlington BC - Financial Crisis	-	118,239	118,239	-	104,510	104,510
Darlington BC - Household Support Fund	30,000	-	30,000	-		-
Darlington BC - Trailblazer	-	827	827	-	15,846	15,846
Good Things Foundation	-	4,476	4,476	-	-	-
Hartlepool Citizens Advice	3,301	-	3,301	-	-	-
Lottery - Client disbursement	-	69,552	69,552	-	-	-
Lottery - GOLD	-	35,989	35,989	-	-	-
Lottery - LEAP	-	82,472	82,472	-	-	-
Macmillan Cancer Support	-	18,025	18,025	-	15,021	15,021
North East Law Centre	-	-	-	-	16,518	16,518
North Star	-	-	-	10,000	-	10,000
Redcar BC	70,000	-	70,000	110,000	-	110,000
Redcar BC - Household Support Fund	60,000	-	60,000	-	-	-
Redcar BC - Mortgage Rescue	-	38,851	38,851	-	38,851	38,851
Saltburn Solidarity	-	3,259	3,259	-	-	-
Step Forward Tees Valley	-	1,495	1,495	-	30,617	30,617
Stockton Citizens Advice - Energy Redress	-	24,928	24,928	-	11,517	11,517
Tees Valley Move Forward	-	21,427	21,427	-	-	-
Tees, Esk & Wear Valleys NHS Foundation	-	30,000	30,000	-	-	-
Trussell Trust	-	30,575	30,575	-	20,384	20,384
West Park Hospital	-	24,929	24,929	-	31,470	31,470
Woodsmith Foundation	-	1,903	1,903	-	10,000	10,000
Youth Employment Initiative	-	24,202	24,202	-	71,869	71,869
Total	192,221	1,036,377	1,228,598	120,000	820,184	940,184

5. Trading Activities

	Unrestricted Funds	Restricted Funds	Total 2024	Unrestricted Funds	Restricted Funds	Total 2023
	£	£	£	£	£	£
Room Hire	1,143	1,223	2,366	6,160	-	6,160
Management Consultancy	-	-	-	6,705	-	6,705
Total	1,143	1,223	2,366	12,865	-	12,865

6. Investment Income

	Unrestricted Funds	Restricted Funds	**Total 2024**	Unrestricted Funds	Restricted Funds	**Total 2023**
	£	£	**£**	£	£	**£**
Income from bank deposits	586	-	**586**	593	-	**593**
	586	-	**586**	593	-	**593**

7. Other Income

	Unrestricted Funds	Restricted Funds	**Total 2024**	Unrestricted Funds	Restricted Funds	**Total 2023**
	£	£	**£**	£	£	**£**
DWP - KickStart	1,493	-	**1,493**	19,601	-	**19,601**
Other Income	7,216	2,876	**10,092**	1,669	8,082	**9,751**
Total	8,709	2,876	**11,585**	21,270	8,082	**29,352**

8. Analysis of Expenditure on Charitable Activities

	Unrestricted Funds	Restricted Funds	**Total 2024**
Advice & information services:	£	£	**£**
Direct costs	129,138	719,172	**848,310**
Allocated Support Costs (see below)	37,785	210,976	**248,761**
Governance Costs	1,686	11,310	**12,996**
Total Resources Expended	168,609	941,458	**1,110,067**

	Staff Costs	**Other Costs**	**Total 2024**
	£	**£**	**£**
Allocated Support Costs comprise	206,293	42,468	248,761

Prior year	Unrestricted Funds	Restricted Funds	**Total 2023**
Advice & information services:	£	£	**£**
Direct costs	114,326	575,893	**690,219**
Allocated Support Costs (see below)	27,989	254,469	**282,458**
Governance Costs	2,074	14,542	**16,616**
Total Resources Expended	144,389	844,904	**989,293**

	Staff Costs	**Other Costs**	**Total 2023**
	£	£	**£**
Allocated Support Costs comprise	233,057	49,401	**282,458**

9. Net Income/(Expenditure) for the year

This is stated after charging/(crediting):	**2024**	**2023**
	£	£
Depreciation	684	585
Audit Fees	4,410	6,320

10. Staff costs

Staff costs during the year were as follows:	Total 2024	Total 2023
	£	£
Wages & Salaries	601,182	567,265
Social Security Costs	39,843	37,853
Pension Costs	13,878	13,580
Termination payments	-	10,000
	654,903	628,698

No employee has employee benefits between £60,000 and £70,000 in the year (2023: 0)

The average number of employees during the year was

	2024	2023
	No.	No.
Management	4	5
Advice Delivery	24	21
Admin & support	2	2
Total	30	28

Key Management Personnel include all persons that have authority and responsibility for planning, directing and controlling the activities of the charity. The total emoluments of the key management personnel were £174,950 (2023: £164,032)

11. Trustee Remuneration and expenses

Neither the Trustees nor any persons connected with them received any remuneration or reimbursed expenses during the year (2023: £76 travel)

12. Corporation tax

The charity is exempt from corporation tax on income and gains falling within Chapter 3 of Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects. No tax charges have arisen in the charity.

13. Fixed assets: tangible assets

	Freehold Property £	Computers £	Fixtures and fittings £	Total £
Cost				
At 1 April 2023	110,000	621	117,552	228,173
Additions	-	8,000	3,296	11,296
At 31 March 2024	110,000	8,621	120,848	239,469
Depreciation				
At 1 April 2023	-	621	116,015	116,636
Charge for the year	-	-	684	684
At 31 March 2024	-	621	116,699	117,320
Net Book Value				
At 31 March 2024	110,000	8,000	4,149	122,149
At 31 March 2023	110,000	-	1,537	111,537

The freehold property is carried at its fair value based on valuations undertaken when the property was transferred into the charity. The Trustees believe that the fair value of the property has not changed significantly since that date. If the property was not carried at its fair value it would be included at the following historical cost:

Cost £110000 (current and prior year), Depreciation b/fwd £2200, charge £1100, c/fwd £3300, NBV b/fwd £107800, NBV c/fwd £106700

14. Debtors

	2024 £	2023 £
Trade debtors	100,121	158,704
Prepayments	10,739	5,846
Accrued income	59,055	48,842
	169,915	213,392

15. Creditors: Amounts falling due within one year

	2024 £	2023 £
Trade Creditors	18,770	10,353
Taxation and social security costs	12,063	7,688
Accruals	27,772	15,389
Other Creditors	13,824	12,952
	72,429	46,382

16. Funds

	Balance 1 April 2023 £	Incoming Resources £	Outgoing Resources £	Gains & (Losses) £	Transfers £	Balance 31 March 2024 £
Unrestricted funds:						
General Funds	666,820	204,120	(168,609)	(1)	21,253	723,583
Designated Funds	-	-	-	-	-	-
Pension reserve	-	-	-	-	-	-
Total unrestricted funds	666,820	204,120	(168,609)	(1)	21,253	723,583
Restricted Funds:						
CCG - Northern Cancer Alliance	13,810	-	(1,092)	-	-	12,718
CCG Health - GP Surgeries	-	24,960	(24,960)	-	-	-
Citizens Advice - Cost of Living	14,241	62,250	(76,491)	-	-	-
Citizens Advice - Debt Modernisation Fund	-	8,655	(655)	-	(8,000)	-
Citizens Advice - LIBOR	13,356	-	-	-	-	13,356
Citizens Advice - Money Advice Service Del	-	212,483	(191,606)	-	(20,877)	-
Client Disbursements - Inner Wheel	1,093	-	(1,093)	-	-	-
County Durham Community Foundation	3,543	-	(3,543)	-	-	-
Darlington BC - Benefits Advice & Support S	-	30,000	(30,000)	-	-	-
Darlington BC - Community Care	19,408	166,880	(178,599)	-	-	7,689
Darlington BC - Emergency Assistance Gra	4,781	-	(4,781)	-	-	-
Darlington BC - Financial Crisis	6,802	118,239	(112,644)	-	-	12,397
Darlington BC - Trailblazer	-	827	(827)	-	-	-
Energy Redress Scheme	-	24,928	(24,552)	-	(376)	-
Fixed Assets	-	-	-	-	8,000	8,000
Good Things Foundation	-	4,476	(4,476)	-	-	-
Growing Old Living in Darlington (GOLD)	11,600	5,055	(6,431)	-	-	10,224
Lottery - Client disbursement	-	69,552	(69,552)	-	-	-
Lottery - GOLD	-	35,989	(4,178)	-	-	31,811
Lottery - LEAP	-	82,472	-	-	-	82,472
Macmillan Cancer Support	-	18,025	(18,025)	-	-	-
Redcar BC - Mortgage Rescue	-	38,851	(38,851)	-	-	-
Saltburn Solidarity	-	3,259	(3,259)	-	-	-
Step Forward Tees Valley	-	1,495	(1,495)	-	-	-
Tees Valley Move Forward	-	21,427	(21,427)	-	-	-
Tees, Esk & Wear Valleys NHS Foundation	-	30,000	(30,000)	-	-	-
Trussell Trust	10,970	30,575	(41,545)	-	-	-
West Park Hospital	-	24,929	(24,929)	-	-	-
Woodsmith Foundation	342	1,903	(2,245)	-	-	-
Youth Employment Initiative	-	24,202	(24,202)	-	-	-
Total restricted funds	99,946	1,041,432	(941,458)	-	(21,253)	178,667
Total funds	766,766	1,245,552	(1,110,067)	(1)	-	902,250

16. Funds (Prior year comparative)

	Balance 1 April 2022 £	Incoming Resources £	Outgoing Resources £	Pension Gain/(Loss) £	Transfers £	Balance 31 March 2023 £
Unrestricted funds:						
General Funds	651,280	157,350	(144,389)	106	2,473	666,820
Designated Funds	-	-	-	-	-	-
Pension reserve	-	-	-	-	-	-
Total unrestricted funds	651,280	157,350	(144,389)	106	2,473	666,820
Restricted Funds:						
CCG - Northern Cancer Alliance	21,799	-	(7,989)	-	-	13,810
CCG Health - GP Surgeries	-	25,000	(25,000)	-	-	-
Citizens Advice - Cost of Living	-	15,000	(759)	-	-	14,241
Citizens Advice - LIBOR	13,356	-	-	-	-	13,356
Citizens Advice - Money Advice Service Debt Advice	-	207,496	(207,496)	-	-	-
Client Disbursements - 700 Club	-	5,000	(5,000)	-	-	-
Client Disbursements - Inner Wheel	-	1,200	(107)	-	-	1,093
County Durham Community Foundation	11,620	-	(8,077)	-	-	3,543
Darlington BC - Benefits Advice & Support Service	-	30,000	(30,000)	-	-	-
Darlington BC - Community Care	7,782	176,085	(164,459)	-	-	19,408
Darlington BC - Emergency Assistance Grant	20,196	-	(15,415)	-	-	4,781
Darlington BC - Financial Crisis	6,408	104,510	(104,116)	-	-	6,802
Darlington BC - Trailblazer	-	15,846	(15,846)	-	-	-
Growing Old Living in Darlington (GOLD)	12,242	3,082	(3,724)	-	-	11,600
Macmillan Cancer Support	131	15,021	(15,152)	-	-	-
North East Law Centre	-	16,518	(16,518)	-	-	-
Redcar BC - Mortgage Rescue	-	38,851	(38,851)	-	-	-
Step Forward Tees Valley	-	30,617	(30,617)	-	-	-
Stockton Citizens Advice - Energy Redress	-	11,517	(11,002)	-	(515)	-
Trussell Trust	-	20,384	(9,414)	-	-	10,970
West Park Hospital	24,323	31,470	(55,793)	-	-	-
Woodsmith Foundation	-	10,000	(7,700)	-	(1,958)	342
Youth Employment Initiative	-	71,869	(71,869)	-	-	-
Total restricted funds	117,857	829,466	(844,904)	-	(2,473)	99,946
Total funds	769,137	986,816	(989,293)	106	-	766,766

16. Funds (continued)

The specific purposes for which the funds are to be applied are as follows:

DESIGNATED FUNDS:

There are no designated funds balance taken from the general funds of the charity:

RESTRICTED FUNDS:

CCG - Northern Cancer Alliance
To deliver a volunteer Infrastructure to improve the quality of life for people living with and beyond cancer.

CCG Health - GP Surgeries
To provide advice in Darlington GP Practices

Citizens Advice - Cost of Living

A fund to expand Adviceline capacity for expected demand increases due to the Cost of Living crisis

Citizens Advice - Debt Modernisation Fund
A fund to purchase new equipment to support advice services

Citizens Advice - LIBOR

A fund for the delivery of debt advice and financial capability to veterans and emergency service personnel

Citizens Advice - Money Advice Service Debt Advice
Funding from Citizens Advice National to provide face to face money advice.

Client Disbursements - 700 Club
Grant funding for direct financial client support via the Household Support Fund

Client Disbursements - Inner Wheel
Grant funding for direct financial client support via the Household Support Fund

County Durham Community Foundation

To provide school uniform items to families and children in financial hardship and poverty.

Darlington BC - Benefits Advice & Support Service
Funded by Darlington Borough Council to provide a comprehensive service for residents presenting with needs around benefit eligibility; supporting benefit applications & claims and/or appeals where required.

16. Funds (continued)

Darlington BC - Community Care
To help to support vulnerable residents to remain in the community or move back in to the community after a period in supported or unsettled accommodation by providing a range of standard items (i.e. brown & white goods).

Darlington BC - Emergency Assistance Grant
To provide emergency food support for people experiencing food poverty.

Darlington BC - Financial Crisis
consumables & clothing vouchers along with generalist information & advice on how to maximise income, reduce debts

Darlington BC - Trailblazer
Funded through the Department for Communities and Local Government (DCLG) Citizens Advice Darlington is a partner working to support people with benefit and financial advice who are at risk of homelessness.

Energy Redress Scheme
The Energy Redress Scheme (ERS) is designed to support energy consumers in vulnerable situations. The ERS project aims to provide energy advice to vulnerable consumers by bringing together local Citizens Advice with Health and Social agencies to deliver targeted support to vulnerable people in the borough of Darlington.

Fixed Assets
Funding for specific Fixed Assets.

Good Things Foundation
A grant to increase digital inclusion and capability.

Growing Old Living in Darlington (GOLD)
This fund contains money raised for the project via fundraising and social events.

Lottery - Client disbursement
The project is project aimed at supporting residents in need due to the cost of living crisis. As well as addressing hardship and crisis, providing longer-term solutions by ensuring people are receiving all the help they are lawfully entitled to.

Lottery - GOLD
A 3 year project to set up a Growing Older provision in Redcar & Cleveland and Hartlepool and continue to develop the Growing older project (GOLD) in Darlington, shaping services and encouraging positive life changes for residents over 50.

Lottery - LEAP
As part of a wider Tees Valley initiative, moving participants closer to the labour market with interventions and removing financial barriers to work and volunteering. We will provide income maximisation and financial capability services to support beneficiaries.

Macmillan Cancer Support
This fund provides support to individuals affected by cancer.

North East Law Centre
A regional project aimed at providing specialist advice to support individuals to progress legal matters in the areas of welfare benefits, family law and employment. The project aim is to work with clients to help and support them to advance their own legal rights and follow legal processes.

Redcar BC - Mortgage Rescue
A fund to deliver household budgeting advice to clients struggling to meet mortgage payments.

Saltburn Solidarity
Working in partnership with Saltburn Solidarity to deliver Advice sessions at their foodbank.

16. Funds (continued)

Step Forward Tees Valley

The Building Better Opportunities programme is jointly funded by the Lottery and the European Social Fund to support the hardest to reach to achieve real change in their lives, improving links between services to address needs and move people towards employment. As a partner organisation Citizens Advice Darlington provide specialist support to improve participant's financial skills.

Tees, Esk & Wear Valleys NHS Foundation

Funding to provide advice for patients at West Park Hospital.

Tees Valley Move Forward

Tees Valley: Move Forward is an initiative funded by the UK Government through the UK Shared Prosperity Fund, with the aim of supporting economically inactive people to secure long term employment. We provide income maximisation and financial capability services to support beneficiaries.

Trussell Trust

Funding to deliver advice within Trussell Trust foodbanks in the area.

West Park Hospital

Funding to provide advice for patients at West Park Hospital.

Woodsmith Foundation

A grant for direct financial support to clients.

Youth Employment Initiative

The Youth Employment Initiative is part-funded by the European Social Fund as part of the European Structural and Investment Funds Growth Programme in England. Supporting young people aged between 16-29 not in employment, education or training to access skills training and real life opportunities to move into education, training or employment.

17. Pensions and Other Retirement Benefits

Defined contributions schemes:
The company participates in a number of defined contribution pension schemes. The amount recognised in income or expenditure as an expense in relation to defined contribution plans was £13,878
(2023: £13,580)

Defined Benefit Scheme

The company participates in the scheme, a multi-employer scheme which provides benefits to some 638 non-associated participating employers. The scheme is a defined benefit scheme in the UK. It is not possible for the company to obtain sufficient information to enable it to account for the scheme as a defined benefit scheme. Therefore it accounts for the scheme as a defined contribution scheme.
The scheme is subject to the funding legislation outlined in the Pensions Act 2004 which came into force on 30 December 2005. This, together with documents issued by the Pensions Regulator and Technical Actuarial Standards issued by the Financial Reporting Council, set out the framework for funding defined benefit occupational pension schemes in the UK.

The scheme is classified as a 'last-man standing arrangement'. Therefore the company is potentially liable for other participating employers' obligations if those employers are unable to meet their share of the scheme deficit following withdrawal from the scheme. Participating employers are legally required to meet their share of the scheme deficit on an annuity purchase basis on withdrawal from the scheme.
A full actuarial valuation for the scheme was carried out at 30 September 2020. This valuation showed assets of £800.3m, liabilities of £831.9m and a deficit of £31.6m. To eliminate this funding shortfall, the Trustee has asked the participating employers to pay additional contributions to the scheme as follows:

Deficit contributions

From 1 April 2022 to 31 January 2025:	£3,312,000 per annum (payable monthly)

Unless a concession has been agreed with the Trustee the term to 31 January 2025 applies.

Note that the scheme's previous valuation was carried out with an effective date of 30 September 2017. This valuation showed assets of £794.9m, liabilities of £926.4m and a deficit of £131.5m. To eliminate this funding shortfall, the Trustee asked the participating employers to pay additional contributions to the scheme as follows:

Deficit contributions

From 1 April 2019 to 30 September 2025:	£11,243,000 per annum (payable monthly and increasing by 3% each on 1st April)

The recovery plan contributions are allocated to each participating employer in line with their estimated share of the Series 1 and Series 2 scheme liabilities.

Where the scheme is in deficit and where the company has agreed to a deficit funding arrangement the company recognises a liability for this obligation. The amount recognised is the net present value of the deficit reduction contributions payable under the agreement that relates to the deficit. The present value is calculated using the discount rate detailed in these disclosures. The unwinding of the discount rate is recognised as a finance cost.

17. Pension Commitments

	31-Mar-24	31-Mar-23	31-Mar-22
	£	£	£
Present value of provision	1,854	3,969	6,225

RECONCILIATION OF OPENING AND CLOSING PROVISIONS

	Period Ending 31-Mar-24	**Period Ending** 31-Mar-23
	£	£
Provision at start of period	3,969	6,225
Unwinding of the discount factor (interest expense)	152	118
Deficit contribution paid	(2,268)	(2,268)
Remeasurements - impact of any change in assumptions	1	(106)
Remeasurements - amendments to the contribution	-	-
Provision at end of period	**1,854**	**3,969**

INCOME AND EXPENDITURE IMPACT

	Period Ending 31-Mar-24	**Period Ending** 31-Mar-23
	£	£
Interest expense	152	118
Remeasurements – impact of any change in assumptions	1	(106)
Remeasurements – amendments to the contribution	-	-
Contributions paid in respect of future service*	-	-
Costs recognised in income and expenditure account	-	-

*includes defined contribution schemes and future service contributions (i.e. excluding any deficit reduction

	31-Mar-24	31-Mar-23	31-Mar-22
	% per annum	% per annum	% per annum
Rate of discount	5.31	5.52	2.35

The discount rates shown above are the equivalent single discount rates which, when used to discount the future recovery plan contributions due, would give the same results as using a full AA corporate bond yield curve to discount the same recovery plan contributions.

18. Analysis of net assets between funds

	General funds	Designated funds	Restricted funds	Total
Current reporting period				
Tangible fixed assets	114,149	-	8,000	122,149
Current assets	620,643	-	233,741	854,384
Current liabilities	(9,355)		(63,074)	(72,429)
Pension Liability	(1,854)	-	-	(1,854)
Total	723,583	-	178,667	902,250

	General funds	Designated funds	Restricted funds	Total
Previous reporting period				
Tangible fixed assets	111,537	-	-	111,537
Current assets	562,623	-	142,957	705,580
Current liabilities	(3,371)	-	(43,011)	(46,382)
Pension Liability	(3,969)	-	-	(3,969)
Total	666,820	-	99,946	766,766

19. Analysis of changes in Net Debt

	At 1 April 2023	cashflow	at 31 March 2024
Cash at bank and in hand	492,188	192,281	684,469
Total	492,188	192,281	684,469

	At 1 April 2022	cashflow	at 31 March 2023
Cash at bank and in hand	629,585	(137,397)	492,188
Total	629,585	(137,397)	492,188

20. Operating lease commitments

The charity's total future minimum lease payments under non-cancellable operating leases is as follows for each of the following periods:

	Property	
	2024	2023
	£	£
Less than one year	30,000	30,000
two to five years	120,000	120,000
over five years	270,000	300,000
	420,000	450,000

21. Related Party Transactions

The Trustees include representatives from local councils, organisations and businesses. A number of these bodies are currently funders of the charity, but any payments to or from them are in the normal course of business. There are no other related party transactions to disclose.

22. Ultimate Controlling Party

The company is under the control of the directors as a body and as such is not controlled by any individual.

Allen Sykes
Chartered Accountants

5 Henson Close
South Church Enterprise Park
Bishop Auckland
Co. Durham DL14 6WA

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Email: allensykesba@allensykes.co.uk

Our Ref: JY/PWL/D261

1st October 2023

The Board of Trustees
Darlington Citizens Advice Bureau
The Core
Church Row
Darlington
County Durham
DL1 5QD

Dear Sirs

Report on the audit of Darlington Citizens Advive Bureau for the year ended 31 March 2023

Following completion of the 2023 audit we are required, under International Standards on Auditing (UK), to report to you matters arising which we consider should be brought to your attention.

Accounting Systems and Controls

The accounting system appeared to have been kept up-to-date during the year, the information being processed correctly and controls being adhered to. We have not provided a comprehensive statement of all weaknesses which may exist in internal control or of all improvements which may be made as we have addressed only those matters which have come to our attention as a result of our audit procedures.

Unadjusted Errors

A full list of unadjusted errors was included in the letter of representation. We do not consider these errors to be material either individually or in aggregate, and have agreed that the financial statements need not be adjusted for these amounts.

Impact on the Accounts

We have not adjusted for any of the above matters or any other minor differences as they are not material for audit purposes, and there is no impact on our audit report. Had we made an adjustment the deficit for the year would have been £2,350 higher than that stated.

Conclusion

The 2023 audit appears to have run smoothly. There are no major deficiencies in the accounting systems and controls nor are there any major accounting issues to be addressed.

We would like to thank Hazel Thompson and Helen Howson for their assistance during the audit and look forward to working with them again in the future.

Yours sincerely

Allen Sykes Ltd

ALLEN SYKES LTD

Citizens Advice Darlington, Redcar and Cleveland

England & Wales - Charity number 1112414

Accounts

COMPANY REGISTRATION NUMBER: 05562437
CHARITY REGISTRATION NUMBER: 1112414

Citizens Advice Darlington, Redcar & Cleveland
(formerly Darlington Citizens Advice Bureau)

Company Limited by Guarantee
Financial Statements
For the Year Ending
31 March 2023

Citizens Advice Darlington, Redcar & Cleveland
(formerly Darlington Citizens Advice Bureau)
Company Limited by Guarantee
Year end 31 March 2023

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Citizens Advice Darlington, Redcar & Cleveland
(formerly Darlington Citizens Advice Bureau)
Company Limited by Guarantee
Year end 31 March 2023

Reference and Administrative Details

COMPANY REGISTRATION NUMBER	05562437
CHARITY REGISTRATION NUMBER	1112414
REGISTERED OFFICE	The Core Church Row Darlington DL1 5QD

THE TRUSTEES

Barbara J Buckle	
Michael J Betterton	appointed 22nd December 2022
Christopher J H Payne	
Christine Flintoft-Smith	
David Byers	
David Egglestone	resigned 21st December 2022
Francis M Harris	resigned 29th April 2022
Lawrence McLeman	
Malcolm Head	resigned 25th October 2023
Mark Redhead	
Paul J Pimm	
Robert W Murphy	

COMPANY SECRETARY	Hazel Thompson
INDEPENDENT AUDITORS	Allen Sykes Ltd Chartered Accountants & Statutory Auditors 5 Henson Close South Church Enterprise Park Bishop Auckland DL14 6WA
BANKERS	Barclays, Darlington branch Leicester LE87 2BB

Trustees Annual Report (Incorporating the Directors Report)

Objectives and Activities

Summary of the Main Objectives

The trustees of Citizens Advice Darlington, Redcar & Cleveland (formerly Darlington Citizens Advice Bureau), herein The Charity, who are also Directors for the purposes of Company Law, present their report and the accounts of the charity for the year ended 31 March 2023.

Objectives and Activities

The main objective is the promotion of any charitable purpose for the benefit of the community in Darlington and District and Redcar and Cleveland by the advancement of education, the protection of health and the relief of poverty, sickness and distress.

Strategic Objectives

The Citizens Advice service provides free, independent, confidential and impartial advice and counsel to everyone on their rights and responsibilities. It values diversity, promotes equality and challenges discrimination. Darlington, Redcar and Cleveland Citizens Advice aims to:

- Provide the advice people need for the problems they face;
- Improve the policies and practices that affect people's lives;
- Train all workers to provide an accurate, high quality, client centred service.

Darlington, Redcar and Cleveland Citizens Advice provides services that work to:

- Inform people about the law and how it affects them;
- Advise people of the possible options available to them and the potential consequences of different courses of action;
- Listen to and support people as they consider and decide what to do;
- Assist people in pursuing their chosen course of action;
- Influence those responsible for policies and services by recommending changes based upon peoples experiences;
- The maintenance and development of high-quality client centred services;
- Increased partnership working as a means of meeting client expectations;
- The provision of support and advice particularly for clients with the greatest needs;

Trustees Annual Report (Incorporating the Directors Report) (continued)

- To maintain effective governance and increase reputation and profile of the offices in Darlington and Redcar and Cleveland;
- To build on the commitment of staff through effective recognition and personal development strategies;
- The development of a financial strategy that supports the aims and aspirations of the service its long-term viability.

Achievements and performance

The key indicators of achievement are:

At the beginning of the previous year the charity was combined with another local Citizens Advice, Redcar & Cleveland. This introduced efficiencies on back office costs, processes, and opens up opportunities for our beneficiaries with an increased diversity in services across the two local authority areas.

Citizens Advice Darlington, Redcar & Cleveland has also achieved a good relationship with employees as evidenced by its annual people survey and supportive supervision arrangements. Our Quality of Advice (QA) are rated green by national Citizens Advice and we score highly in independent accessibility surveys for the clients and communities we serve. Communities report that they can identify and access our services easily.

We have strong and productive operational and strategic relationships with funders with reporting and meetings to share information, good practice and monitoring of progress.

Darlington, Redcar and Cleveland Citizens Advice enjoys good links with other organisations in its area of benefit, including statutory and voluntary agencies. We have good relationships with beneficiaries as evidenced by our satisfaction surveys and positive client feedback. Darlington, Redcar and Cleveland Citizens Advice continues to provide a diverse range of high-quality services within the Darlington and Redcar and Cleveland areas. From 1 April 2022 -31 March 2023 we helped with over 24,085 enquiries. All funder requirements for outcomes and numbers helped are met.

Trustees Annual Report (Incorporating the Directors Report) (continued)

Financial Review

Incoming resources for the year were £986,816 of which £829,466 related to restricted activities. A deficit of £2,371 was generated throughout the year. At 31 March 2023 free reserves were £555,283.

Reserves policy

We hold contracts and service level agreements with a range of statutory bodies and recognise the value of advice in improving health and wellbeing. We are grateful for the investment in our outreach to provide a coordinated approach to services for vulnerable and hard to reach clients.

The number and range of funding sources provides us with a diversified base and ensures we are not over dependant on any one source of funding. We are committed to robust financial planning and we maintain a projection of income for at least 3 years ahead.

We are also aware there is no such thing as secure funding. The board's view is that a charity such as Darlington and Redcar and Cleveland Citizens Advice should aim for free reserves of 3 months activity excluding disbursements estimated to be £200,045.

The trustees can report an improved position on the free reserves from last year with free reserves being £555,283 compared to £539,158 at the end of the previous year.

The trustees are satisfied that the charity has adequate funds to continue its work for the next 12 months.

Plans for the Future Period

The financial outlook for Citizens Advice Darlington, Redcar & Cleveland looks to be extremely challenging with a cost of living crisis and projected record numbers of people seeking help and support from our services.

Structure, Governance and Management

Nature of the governing document:

The charity is a registered charity and a company limited by guarantee. The charity is also known and referred to as Citizens Advice Darlington. The maximum liability of each member is limited to £1. The charity is governed by its Memorandum and

Trustees Annual Report (Incorporating the Directors Report) (continued)

Articles of Association as amended on 29th August 2013. The charity was incorporated as a company limited by guarantee on 13 September 2005. The charity commenced operations on 1 December 2005 at which date the assets and liabilities of the unincorporated entity were acquired.

Organisational Structure

The charity has a Board that consists of up to 10 members. This meets quarterly. There is a finance committee and an operations committee, each of which meets quarterly to fulfil their delegated authority from the Board.

Membership of such groups may include staff, volunteers and others who can assist the Bureau. The Board may also establish consultation forums and focus groups. Responsibility for implementing the strategic development of the Bureau is delegated to the Chief Executive, who ensures that the organisation delivers the services specified and that it meets its key performance indicators.

Recruitment/appointment of new trustees

The directors of the company are also Charity Trustees for the purposes of Charity Law. Under the requirements of the Memorandum and Articles of Association members of the Board are elected to serve for a period of three years after which they must stand for re-election at the next Annual General Meeting.

The directors have drawn up a set of job descriptions and person specifications to cover the varied requirements of an ideally balanced board. In order to achieve this broad skill mix, candidates are asked to indicate their areas of expertise through a skills assessment. A Board recruitment panel considers all applicants and invites them to a panel interview. Appointments to the Board of Trustees are by co-option or election.

Induction/training of new trustees

The organisation runs a programme of training, which all board members are expected to attend. New Trustees are taken through an 'induction pack' to ensure

Trustees Annual Report (Incorporating the Directors Report) (continued)

that they are fully aware of the Charity's principles and their responsibilities to the organisation.

Wider network

The charity is a member of Citizens Advice, the National Association of Citizens Advice Bureaux. It adheres to the principles of the national network and is audited on the quality of advice and its organisational structure.

Risk Management

The Board has conducted a review of the major risks to which the charity is exposed and where possible has established systems to mitigate these. Internal risks are minimised by the development and implementation of policies and procedures, including those on health and safety, cash handling, IT, complaints and grievances. These are reviewed periodically to ensure that they meet the organisation's needs. A statement on reserves is included in this report: the Trustees recognise this is a significant area of risk for the organisation.

Public Benefit

The charity's aims and achievements have been set out within this report. The activities set out in this report have been undertaken to further the charity's charitable purposes for the public benefit. The Trustees have complied with the duty under Section 4 of the Charities Act 2006 to have due regard to public benefit guidance published by the Charities Commission and the Trustees have paid due regard to this guidance in deciding what activities the charity should undertake.

All Trustees give their time voluntarily and receive no benefit from the charity. No expenses were reclaimed from the charity during the year.

Trustees' Responsibilities Statement

The trustees, who are also directors for the purposes of company law, are responsible for preparing the trustees' report and the accounts in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the charity trustees to prepare accounts for each year which give a true and fair view of the state of affairs of the charitable company and the incoming resources and application of resources, including the income and expenditure, for that period.

Trustees Annual Report (Incorporating the Directors Report) (continued)

In preparing these accounts, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the applicable Charities SORP;
- make judgments and accounting estimates that are reasonable and prudent;
- prepare the accounts on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charity's transactions and disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the accounts comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Auditor

Each of the persons who is a trustee at the date of approval of this report confirms that:

- so far as they are aware, there is no relevant audit information of which the charity's auditor is unaware; and
- they have taken all steps that they ought to have taken as a trustee to make themselves aware of any relevant audit information and to establish that the charity's auditor is aware of that information.

The auditor is deemed to have been re-appointed in accordance with section 487 of the Companies Act 2006.

Small Company Provisions

This report has been prepared in accordance with the provisions applicable to companies entitled to the small companies exemption.

The trustees' annual report was approved on ....15/11/2022..... and signed on behalf of the board of trustees by:

Robert W Murphy - Chair

Citizens Advice Darlington, Redcar and Cleveland (formerly Darlington Citizens Advice Bureau)

Company Limited by Guarantee

Independent Auditor's Report to the Members of Citizens Advice Darlington, Redcar and Cleveland

Year Ended 31 March 2023

Opinion

We have audited the accounts of Citizens Advice Darlington, Redcar and Cleveland (the 'charity') for the year ended 31 March 2023 which comprise the statement of financial activities (including income and expenditure account), statement of financial position, statement of cash flows and the related notes, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including FRS 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

In our opinion the accounts:

- give a true and fair view of the state of the charity's affairs as at 31 March 2023 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice;
- 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 accounts section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the accounts 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 accounts, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the accounts 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 charity's ability to continue as a going concern for a period of at least twelve months from when the accounts 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 annual report, other than the accounts and our auditor's report thereon. The trustees are responsible for the other information. Our opinion on the accounts does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the accounts, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the accounts or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the accounts or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Opinions on Other Matters Prescribed by the Companies Act 2006

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

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

Matters on Which We are Required to Report by Exception

In the light of the knowledge and understanding of the charity and its environment obtained in the course of the audit, we have not identified material misstatements in the trustees' 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 accounts are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' 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 accounts 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, the trustees (who are also the directors for the purposes of company law) are responsible for the preparation of the accounts 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 accounts that are free from material misstatement, whether due to fraud or error.

In preparing the accounts, the trustees are responsible for assessing the charity'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 charity or to cease operations, or have no realistic alternative but to do so.

Auditor's Responsibilities for the Audit of the Accounts

Our objectives are to obtain reasonable assurance about whether the accounts 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 accounts.

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 extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

Our approach to identifying and assessing the risks of material misstatement in respect of irregularities, including fraud and non-compliance with laws and regulations, was as follows:

- the engagement partner ensured that the engagement team collectively had the appropriate competence, capabilities and skills to identify or recognise non-compliance with applicable laws and regulations;
- we identified the laws and regulations applicable to the company through discussions with directors and other management, and from our commercial knowledge and experience of the sector;
- we focused on specific laws and regulations which we considered may have a direct material effect on the financial statements or the operations of the company, including the Companies Act 2006, Charities Act 2011, taxation legislation, data protection, anti-bribery, employment, environmental and health and safety legislation;
- we assessed the extent of compliance with the laws and regulations identified above through making enquiries of management and inspecting legal correspondence; and
- identified laws and regulations were communicated within the audit team regularly and the team remained alert to instances of non-compliance throughout the audit.

We assessed the susceptibility of the company's financial statements to material misstatement, including obtaining an understanding of how fraud might occur, by:

- making enquiries of management as to where they considered there was susceptibility to fraud, their knowledge of actual, suspected and alleged fraud; and
- considering the internal controls in place to mitigate risks of fraud and non-compliance with laws and regulations.

To address the risk of fraud through management bias and override of controls, we:
- performed analytical procedures to identify any unusual or unexpected relationships;
- tested journal entries to identify unusual transactions;
- assessed whether judgements and assumptions made in determining the accounting estimates were indicative of potential bias; and
- investigated the rationale behind any identified significant or unusual transactions.

In response to the risk of irregularities and non-compliance with laws and regulations, we designed procedures which included, but were not limited to:
- agreeing financial statement disclosures to underlying supporting documentation;
- enquiring of management as to actual and potential litigation and claims; and
- reviewing correspondence with HMRC, relevant regulators and the company's legal advisors.

There are inherent limitations in our audit procedures described above. The more removed that laws and regulations are from financial transactions, the less likely it is that we would become aware of non-compliance. Auditing standards also limit the audit procedures required to identify non-compliance with laws and regulations to enquiry of the directors and other management and the inspection of regulatory and legal correspondence, if any. Material misstatements that arise due to fraud can be harder to detect than those that arise from error as they may involve deliberate concealment or collusion.

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 accounts, 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 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 charity'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 accounts 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 charity to cease to continue as a going concern.

- Evaluate the overall presentation, structure and content of the accounts, including the disclosures, and whether the accounts represent the underlying transactions and events in a manner that achieves fair presentation.

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

Use of Our Report

This report is made solely to the charity'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 charity'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 charity and the charity's members as a body, for our audit work, for this report, or for the opinions we have formed.

PWL

Mr P W Lamb (Senior Statutory Auditor)

For and on behalf of
Allen Sykes Ltd
Chartered Accountants & Statutory Auditor
5 Henson Close
South Church Enterprise Park
Bishop Auckland
County Durham
DL14 6WA

15/11/2023

Citizens Advice Darlington, Redcar & Cleveland (formerly Darlington Citizens Advice Bureau)

STATEMENT OF FINANCIAL ACTIVITIES YEAR ENDED 31 MARCH 2023
(INCLUDING INCOME AND EXPENDITURE ACCOUNT)

	Note	Unrestricted Funds £	Restricted Funds £	Total 2023 £	Total 2022 £
Income and endowments from:					
Donations & legacies	3	2,622	1,200	3,822	359,565
Charitable activities	4	120,000	820,184	940,184	1,106,827
Trading Activities	5	12,865	-	12,865	7,465
Investment income	6	593	-	593	38
Other income	7	21,270	8,082	29,352	27,115
TOTAL INCOME		157,350	829,466	986,816	1,501,010
EXPENDITURE ON					
Charitable activities					
Advice and Information	8	144,389	844,904	989,293	1,068,319
TOTAL EXPENDITURE		144,389	844,904	989,293	1,068,319
NET INCOME/ (EXPENDITURE)		12,961	(15,438)	(2,477)	432,691
Transfers Between Funds		2,473	(2,473)	-	-
Actuarial gain/(loss) on defined benefit pension scheme		106	-	106	10,949
NET MOVEMENT IN FUNDS		15,540	(17,911)	(2,371)	443,640
Reconciliation of Funds					
Funds brought forward at 1 April 2022		651,280	117,857	769,137	325,497
Funds carried forward 31 March 2023		666,820	99,946	766,766	769,137

A comparative Statement of Financial Activities is found in Note 2

All of the Charity's activities derive from continuing operations during the above two periods.

Citizens Advice Darlington, Redcar & Cleveland (formerly Darlington Citizens Advice Bureau)

STATEMENT OF FINANCIAL POSITION
AS AT 31 MARCH 2023

	note	2023 £	2022 £
FIXED ASSETS			
Tangible Assets	13	111,537	112,122
CURRENT ASSETS			
Debtors	14	213,392	87,015
Cash at bank and in hand		492,188	629,585
		705,580	716,600
CREDITORS: Amounts falling due within one year	15	(46,382)	(53,360)
NET CURRENT ASSETS		659,198	663,240
TOTAL ASSETS LESS CURRENT LIABILITIES		770,735	775,362
Defined benefit pension scheme asset / (liability)	16	(3,969)	(6,225)
TOTAL NET ASSETS		766,766	769,137
FUNDS			
Restricted income funds		99,946	117,857
Designated funds		-	-
Unrestricted funds		666,820	651,280
TOTAL FUNDS		766,766	769,137

These financial statements have been prepared in accordance with the provisions applicable to charitable companies subject to the small companies regime. They were approved by the Trustees, and authorised for issue on 15/11/2023 and signed on their behalf by

name: Robert W Murphy
role: Trustee

Paul J Pimm
Trustee

Company Registration Number : 05562437 (England & Wales)

The notes of pages 18 - 35 form part of thes accounts

Citizens Advice Darlington, Redcar & Cleveland (formerly Darlington Citizens Advice Bureau)

STATEMENT OF CASH FLOWS
YEAR ENDED 31 MARCH 2023

	note	2023 £	2022 £
Cash flows from operating activities			
Net income/(Expenditure) for the period		(2,477)	432,691
Adjusted for:			
Depreciation charge	13	585	839
Investment income	6	(593)	(38)
Pension scheme finance cost	16	118	132
Pension scheme deficit contributions	16	(2,268)	(5,774)
Pension scheme deficit transferred from Redcar CAB	16	-	22,816
Decrease/(increase) in debtors	14	(126,377)	14,492
(Decrease)/increase in creditors	15	(6,978)	(14,472)
Net cash flows from operating activities		(137,990)	450,686
Cash flows from investing activities			
Interest receivable and similar income	6	593	38
Tangible fixed assets additions	13	-	(112,961)
Net cash flows from investing activities		593	(112,923)
Net increase/(decrease) in cash and cash equivalents		(137,397)	337,763
Cash and cash equivalents at 1 April 2022		629,585	291,822
Cash and cash equivalents at 31 March 2023	19	492,188	629,585

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

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2023

1. Accounting Policies

The principal accounting policies adopted, judgements and key sources of estimation uncertainty in the preparation of the financial statements are as follows:

1.1 General Information

The charity is a public benefit entity and a private company limited by guarantee, registered in England and Wales and a registered charity in England and Wales. The address of the registered office is The Core, Church Row, Darlington, DL1 5QD.

1.2 Statement of Compliance

These accounts have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the 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) (Charities SORP (FRS 102)) and the Companies Act 2006.

1.3 Basis of Preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investments measured at fair value through income or expenditure.

The financial statements are prepared in sterling, which is the functional currency of the entity.

1.4 Going Concern

There are no material uncertainties about the charity's ability to continue.

1.5 Judgements and Key Sources of Estimation Uncertainty

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

Key sources of estimation uncertainty: Defined benefit pension scheme.
The charity is a member of a multi-employer defined benefit scheme. The charity has recognised its liability under the deficit recovery plan at fair value which is based on the recommendations of the scheme actuary. The actuary uses certain critical assumptions, such as discount rate, mortality and expected rates of return when setting the deficit recovery plan for the scheme at each triennial review.

1.6 Fund Accounting

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the purposes of the charity.

Designated funds are unrestricted funds earmarked by the trustees for specific purposes.

Restricted funds are subjected to restrictions on their expenditure imposed by the donor.

1.7 Income

All income is included in the statement of financial activities when the charity is entitled to the income, any performance related conditions attached have been met or are fully within the control of the charity, the income is considered probable and the amount can be quantified with reasonable accuracy. The following specific policies are applied to particular categories of income:

Donations and legacy income is received by way of donations, legacies, grants and gifts and is included in full in the Statement of Financial Activities when receivable. Where legacies have been notified to the charity but the criteria for income recognition have not been met, the legacy is treated as a contingent asset and disclosed if material. Grants, where entitlement is not conditional on the delivery of a specific performance by the charity, are recognised when the charity becomes unconditionally entitled to the grant.

Donated services and facilities are included at the value to the charity, being the amount the charity would have been willing to pay to obtain services or facilities of equivalent economic benefit on the open market.

Investment income is included when receivable.

Income from charitable trading activity is accounted for when earned.

Income from grants, where related to performance and specific deliverables, are accounted for as the charity earns the right to consideration by its performance.

1.8 Expenditure

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates:

Costs of raising funds comprise the costs associated with attracting donations, grants and legacies and the costs of trading for fundraising purposes.

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated between the expenditure categories of the SOFA on a basis designed to reflect the use of the resource. Costs relating to a particular activity are allocated directly, others are apportioned on an appropriate basis, as set out in the notes to the accounts.

1.9 Tangible Assets

Tangible fixed assets are initially recorded at cost, and subsequently stated at cost less any accumulated depreciation and impairment losses. The costs of minor additions or those costing below £2000 are not capitalised.

1.10 Depreciation

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Computers - 25% straight line

Fixtures & Fittings - 25% straight line

Land and buildings are measured at fair value with sufficient regularity to ensure that the carrying amount does not differ materially from the fair value at the reporting date, with changes in fair value recognised in the statement of financial activities.

1.11 Impairment of Fixed Assets

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date.

1.12 Financial Instruments

A financial asset or financial liability is recognised only when the entity becomes a party to the contractual provisions of the instrument.

Basic financial instruments are initially recognised at the amount receivable or payable including any related transaction costs, unless the arrangement constitutes a financing transaction, where it is recognised at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.
Current assets and current liabilities are subsequently measured at the cash or other consideration expected to be paid or received and not discounted.

Debt instruments are subsequently measured at amortised cost.

1.13 Retirement Benefits

Contributions to defined contribution plans are recognised as an expense in the period in which the related service is provided. Prepaid contributions are recognised as an asset to the extent that the prepayment will lead to a reduction in future payments or a cash refund.

When contributions are not expected to be settled wholly within 12 months of the end of the reporting date in which the employees render the related service, the liability is measured on a discounted present value basis. The unwinding of the discount is recognised as an expense in the period in which it arises.
The charity also contributes to The Growth Plan administered by TPT Retirement Solutions. The Plan is a multi-employer pension plan. It is not possible in the normal course of events to identify on a reasonable and consistent basis the charity's share of underlying assets and liabilities. In accordance with Charities SORP (FRS 102) the obligation to make good the deficit by way of deficit contributions has been recognised in these Financial Statements at fair value.

1.14 Debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

Accrued income and tax recoverable is included at the best estimate of the amounts receivable at the balance sheet date.

1.15 Cash at Bank and in Hand

Cash at bank and cash in hand includes cash and any short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

1.16 Creditors

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

1.17 Limited by Guarantee

The company is limited by guarantee. In the event of the company being wound up members are required to contribute an amount not exceeding £1. The number of members at the period end was 10.

2. Comparative Statement of Financial Activities Year Ended 31 March 2022 (Including Income And Expenditure Account)

	Unrestricted Funds £	Restricted Funds £	Total 2022 £
Income and endowments from:			
Donations & legacies	324,374	35,191	359,565
Charitable activities	70,000	1,036,827	1,106,827
Trading Activities	7,465	-	7,465
Investments	38	-	38
Other Income	26,900	215	27,115
TOTAL INCOMING RESOURCES	428,777	1,072,233	1,501,010
RESOURCES EXPENDED			-
Charitable activities			
Advice and Information	56,472	1,011,847	1,068,319
TOTAL RESOURCES EXPENDED	56,472	1,011,847	1,068,319
NET INCOME/ (EXPENDITURE)	372,305	60,386	432,691
Transfers between funds	18,915	(18,915)	-
Actuarial gain/(loss) on defined benefit pension scheme	10,949	-	10,949
NET MOVEMENT IN FUNDS	402,169	41,471	443,640
Reconciliation of Funds			
Funds brought forward at 1 April 2021	249,111	76,386	325,497
Funds carried forward 31 March 2022	651,280	117,857	769,137

3. Income from Donations and Legacies

	Unrestricted Funds	Restricted Funds	Total 2023	Total 2022
	£	£	£	£
Donations	2,622	1,200	3,822	1,006
Covid Grants	-	-	-	16,496
Funds Transferred from Redcar CAB	-	-	-	342,063
Total	2,622	1,200	3,822	359,565

4. Income from Charitable Activity

Advice & Information Services:

Funder	Unrestricted Funds	Restricted Funds	Total 2023	Total 2022
	£	£	£	£
CCG Health - GP Surgeries	-	25,000	25,000	25,000
Citizens Advice - Cost of Living	-	15,000	15,000	-
Citizens Advice - Money Advice Service Debt A	-	207,496	207,496	259,781
Citizens Advice - Universal Credit	-	-	-	163,909
County Durham Community Foundation	-	-	-	9,948
Darlington BC - Benefits Advice & Support Ser	-	30,000	30,000	30,000
Darlington BC - Community Care	-	176,085	176,085	140,013
Darlington BC - Emergency Assistance Grant	-	-	-	20,196
Darlington BC - Financial Crisis	-	104,510	104,510	74,438
Darlington BC - Trailblazer	-	15,846	15,846	16,608
Macmillan Cancer Support	-	15,021	15,021	17,631
North East Law Centre	-	16,518	16,518	25,074
North Star	10,000	-	10,000	-
Redcar BC	110,000	-	110,000	70,000
Redcar BC - Mortgage Rescue	-	38,851	38,851	31,638
Step Forward Tees Valley	-	30,617	30,617	36,520
Stockton Citizens Advice - Energy Redress	-	11,517	11,517	35,334
Stockton Citizens Advice - Warm Homes Fund	-	-	-	43,737
Trussell Trust	-	20,384	20,384	-
West Park Hospital	-	31,470	31,470	53,272
Woodsmith Foundation	-	10,000	10,000	-
Youth Employment Initiative	-	71,869	71,869	53,728
Total	120,000	820,184	940,184	1,106,827

5. Trading Activities

	Unrestricted Funds	Restricted Funds	Total 2023	Total 2022
	£	£	£	£
Room Hire	6,160	-	6,160	4,374
Legal Aid	-	-	-	-
Management consultancy	6,705	-	6,705	3,091
Total	12,865	-	12,865	7,465

6. Investment Income

	Unrestricted Funds	Restricted Funds	Total 2023	Total 2022
	£	£	£	£
Interest receivable on bank deposits	593	-	593	38
Total	593	-	593	38

7. Other Income

	Unrestricted Funds	Restricted Funds	Total 2023	Total 2022
	£	£	£	£
DWP - Kickstart	19,601	-	19,601	26,700
Other Income	1,669	8,082	9,751	415
Total	21,270	8,082	29,352	27,115

8. Resources Expended

	Unrestricted Funds	Restricted Funds	Total 2023	Total 2022
Advice & information services:	£	£	£	£
Direct costs	114,326	575,893	690,218	764,318
Allocated Support Costs (see below)	27,989	254,469	282,459	284,348
Governance Costs	2,074	14,542	16,616	19,653
Total Resources Expended	144,389	844,904	989,293	1,068,319

	Staff Costs	Other Costs	Total 2023	Total 2022
	£	£	£	£
Allocated Support Costs comprise	233,057	49,402	282,459	284,348

9. Net incoming/outgoing resources

Net incoming resources for the year include:

	2023	2022
	£	£
Depreciation	585	839
Audit fees	6,320	2,880

10. Trustees remuneration and expenses

Throughout this year and the prior year no Trustees, nor any persons connected with them:
- received any benefits in kind
- received any remuneration from the charity

£76 of travel expenses were paid to trustees during the year (2022 : £0).

11. Staff Costs

Staff costs during the year were:

	2023	2022
	£	£
Wages and salaries	567,265	737,125
Social security costs	37,853	48,931
Pension costs	13,580	17,439
Termination payments	10,000	-
	628,698	803,495

The average number of employees during the year was

	2023	2022
	No.	No.
Management	5	4
Advice Delivery	21	30
Admin & support	2	5
Total	28	39

No employee received emoluments greater than £60,000 during the year

Key Management Personnel

Key Management Personnel include all persons that have authority and responsibility for planning , directing and controlling the activities of the charity.

The total emoluments received by key management personnel were £164,032 (2022: £161,619).

12. Taxation

No tax was charged in the year (2022 - £nil)

13. Tangible Fixed Assets

	Freehold Property	Computers	Fixtures & Fittings	Total
Cost	£	£	£	£
At 1 April 2022	110,000	621	117,552	228,173
Additions	-	-	-	-
At 31 March 2023	110,000	621	117,552	228,173
Depreciation				
At 1 April 2022	-	621	115,430	116,051
charge for the year	-	-	585	585
At 31 March 2023	-	621	116,015	116,636
Net Book Value				
At 1 April 2022	110,000	-	2,122	112,122
At 31 March 2023	110,000	-	1,537	111,537

The freehold property is carried at its fair value based on valuations undertaken when the property was transferred into the charity. The trustees believe that the fair value of the property has not changed significantly since that date. If the property was not carried at its fair value it would be included at the following historical cost:

Cost £110000 (current and prior year), Depreciation b/fwd £1100, charge £1100, c/fwd £2200. NBV b/fwd £108900, NBV c/fwd £107,800

14. Debtors

	2023	2022
	£	£
Trade Debtors	158,704	29,629
Accrued Income	48,842	52,787
Prepayments	5,846	4,599
Total	213,392	87,015

15. Creditors

	2023	2022
	£	£
Trade Creditors	10,353	3,342
Taxation & social security	7,688	-
Accruals	15,389	8,351
Other Creditors	12,952	41,667
Total	46,382	53,360

16. Pensions and Other Retirement Benefits

Defined contributions schemes:

The company participates in a number of defined contribution pension schemes. The amount recognised in income or expenditure as an expense in relation to defined contribution plans was £13,580 (2022 - £17,439)

Defined Benefit Scheme
The company also participates in The Pensions Trust Growth Plan, a multi-employer scheme which provides benefits to some 638 non-associated participating employers. The scheme is a defined benefit scheme in the UK.

The scheme is subject to the funding legislation outlined in the Pensions Act 2004 which came into force on 30 December 2005. This, together with documents issued by the Pensions Regulator and Technical Actuarial Standards issued by the Financial Reporting Council, set out the framework for funding defined benefit occupational pension schemes in the UK.

The scheme is classified as a 'last-man standing arrangement'. Therefore the company is potentially liable for other participating employers' obligations if those employers are unable to meet their share of the scheme deficit following withdrawal from the scheme. Participating employers are legally required to meet their share of the scheme deficit on an annuity purchase basis on withdrawal from the scheme.

A full actuarial valuation for the scheme was carried out at 30 September 2020. This valuation showed assets of £800.3m, liabilities of £831.9m and a deficit of £31.6m. To eliminate this funding shortfall, the Trustee has asked the participating employers to pay additional contributions to the scheme as follows:

Deficit contributions

From 1 April 2022 to 31 January 2025:	£3,312,000 per annum (payable monthly)

Unless a concession has been agreed with the Trustee the term to 31 January 2025 applies.

Note that the scheme's previous valuation was carried out with an effective date of 30 September 2017. This valuation showed assets of £794.9m, liabilities of £926.4m and a deficit of £131.5m. To eliminate this funding shortfall, the Trustee asked the participating employers to pay additional contributions to the scheme as follows:

Deficit contributions

From 1 April 2019 to 30 September 2025:	£11,243,000 per annum (payable monthly and increasing by 3% each on 1st April)

16. Pension Commitments

	31-Mar-23	31-Mar-22	31-Mar-21
	£	£	£
Present value of provision	3,969	6,225	22,816

RECONCILIATION OF OPENING AND CLOSING PROVISIONS

	Period	Period
	31-Mar-23	31-Mar-22
	£	£
Provision at start of period	6,225	22,816
Unwinding of the discount factor (interest expense)	118	132
Deficit contribution paid	(2,268)	(5,774)
Remeasurements - impact of any change in assumptions	(106)	(143)
Remeasurements - amendments to the contribution	-	(10,806)
Provision at end of period	**3,969**	**6,225**

INCOME AND EXPENDITURE IMPACT

	Period Ending	Period Ending
	31-Mar-23	31-Mar-22
	£	£
Interest expense	118	132
Remeasurements – impact of any change in assumptions	(106)	(143)
Remeasurements – amendments to the contribution	-	(10,806)
Contributions paid in respect of future service*	-	-
Costs recognised in income and expenditure account	-	-

*includes defined contribution schemes and future service contributions (i.e. excluding any deficit reduction payments) to defined benefit schemes which are treated as defined contribution schemes.

	31-Mar-23	31-Mar-22	31-Mar-21
	% per annum	% per annum	% per annum
Rate of discount	5.52	2.35	0.66

The discount rates shown above are the equivalent single discount rates which, when used to discount the future recovery plan contributions due, would give the same results as using a full AA corporate bond yield curve to discount the same recovery plan contributions.

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2023

17. Funds

	Balance 1 April 2022 £	Incoming Resources £	Outgoing Resources £	Pension Gain/(Loss) £	Transfers £	Balance 31 March 2023 £
Unrestricted funds:						
General Funds	651,280	157,350	(144,389)	106	2,473	666,820
Designated Funds	-	-	-	-	-	-
Pension reserve	-	-	-	-	-	-
Total unrestricted funds	651,280	157,350	(144,389)	106	2,473	666,820
Restricted Funds:						
CCG - Northern Cancer Alliance	21,799	-	(7,989)	-	-	13,810
CCG Health - GP Surgeries	-	25,000	(25,000)	-	-	-
Citizens Advice - Cost of Living	-	15,000	(759)	-	-	14,241
Citizens Advice - LIBOR	13,356	-	-	-	-	13,356
Citizens Advice - Money Advice Service Debt Advice	-	207,496	(207,496)	-	-	-
Client Disbursements - 700 Club	-	5,000	(5,000)	-	-	-
Client Disbursements - Inner Wheel	-	1,200	(107)	-	-	1,093
County Durham Community Foundation	11,620	-	(8,077)	-	-	3,543
Darlington BC - Benefits Advice & Support Service	-	30,000	(30,000)	-	-	-
Darlington BC - Community Care	7,782	176,085	(164,459)	-	-	19,408
Darlington BC - Emergency Assistance Grant	20,196	-	(15,415)	-	-	4,781
Darlington BC - Financial Crisis	6,408	104,510	(104,116)	-	-	6,802
Darlington BC - Trailblazer	-	15,846	(15,846)	-	-	-
Growing Old Living in Darlington (GOLD)	12,242	3,082	(3,724)	-	-	11,600
Macmillan Cancer Support	131	15,021	(15,152)	-	-	-
North East Law Centre	-	16,518	(16,518)	-	-	-
Redcar BC - Mortgage Rescue	-	38,851	(38,851)	-	-	-
Step Forward Tees Valley	-	30,617	(30,617)	-	-	-
Stockton Citizens Advice - Energy Redress	-	11,517	(11,002)	-	(515)	-
Trussell Trust	-	20,384	(9,414)	-	-	10,970
West Park Hospital	24,323	31,470	(55,793)	-	-	-
Woodsmith Foundation	-	10,000	(7,700)	-	(1,958)	342
Youth Employment Initiative	-	71,869	(71,869)	-	-	-
Total restricted funds	117,857	829,466	(844,904)	-	(2,473)	99,946
Total funds	769,137	986,816	(989,293)	106	-	766,766

17. Funds (Prior year comparative)

	Balance 1 April 2021 £	Incoming Resources £	Outgoing Resources £	Pension Gain/(Loss) £	Transfers £	Balance 31 March 2022 £
Unrestricted funds:						
General Funds	249,111	428,777	(56,472)	10,949	18,915	651,280
Designated Funds	-	-	-	-	-	-
Pension reserve	-	-	-	-	-	-
Total unrestricted funds	249,111	428,777	(56,472)	10,949	18,915	651,280
Restricted Funds:						
CCG - Northern Cancer Alliance	23,373	-	(1,574)	-	-	21,799
CCG Health - GP Surgeries	-	25,000	(25,000)	-	-	-
Citizens Advice - LIBOR	-	13,356	-	-	-	13,356
Citizens Advice - Money Advice Service Debt Advice	-	264,821	(242,200)	-	(22,621)	-
Citizens Advice - Universal Credit	-	163,909	(163,909)	-	-	-
County Durham Community Foundation	2,453	9,948	(781)	-	-	11,620
Darlington BC - Benefits Advice & Support Service	-	30,000	(30,000)	-	-	-
Darlington BC - Community Care	19,071	140,013	(151,302)	-	-	7,782
Darlington BC - Emergency Assistance Grant	-	20,196	-	-	-	20,196
Darlington BC - Financial Crisis	12,314	74,438	(80,344)	-	-	6,408
Darlington BC - Infection Control	-	16,496	(16,496)	-	-	-
Darlington BC - Trailblazer	-	16,608	(16,608)	-	-	-
Growing Old Living in Darlington (GOLD)	12,069	514	(341)	-	-	12,242
Macmillan Cancer Support	-	17,631	(17,500)	-	-	131
North East Law Centre	-	25,074	(25,074)	-	-	-
Redcar BC - Mortgage Rescue	-	31,638	(31,638)	-	-	-
Step Forward Tees Valley	7,106	36,520	(43,626)	-	-	-
Stockton Citizens Advice - Energy Redress	-	35,334	(35,516)	-	182	-
Stockton Citizens Advice - Warm Homes Fund	-	43,737	(47,261)	-	3,524	-
West Park Hospital	-	53,272	(28,949)	-	-	24,323
Youth Employment Initiative	-	53,728	(53,728)	-	-	-
Total restricted funds	76,386	1,072,233	(1,011,847)	-	(18,915)	117,857
Total funds	325,497	1,501,010	(1,068,319)	10,949	-	769,137

Citizens Advice - Money Advice Service Debt Advice includes £5,039 incoming resources, and Citizens Advice LIBOR includes £13,356, both of which were received from Redcar CAB as Restricted Funds transferred into the charity during the period.

17. Funds (continued)

The specific purposes for which the funds are to be applied are as follows:

DESIGNATED FUNDS:

There are no designated funds balance taken from the general funds of the charity:

RESTRICTED FUNDS:

CCG - Northern Cancer Alliance
To deliver a volunteer Infrastructure to improve the quality of life for people living with and beyond cancer.

CCG Health - GP Surgeries
To provide advice in Darlington GP Practices

Citizens Advice - Cost of Living

A fund to expand Adviceline capacity for expected demand increases due to the Cost of Living crisis

Citizens Advice - LIBOR
A fund for the delivery of debt advice and financial capability to veterans and emergency service personnel

Citizens Advice - Money Advice Service Debt Advice
Funding from Citizens Advice National to provide face to face money advice.

Citizens Advice - Universal Credit

To provide an efficient support service for first time Universal Credit claimants. Providing advice, information & digital support aimed at helping
claimants through to their first payment and any additional support that may be required.

Client Disbursements - 700 Club
Grant funding for direct financial client support via the Household Support Fund

Client Disbursements - Inner Wheel
Grant funding for direct financial client support via the Household Support Fund

County Durham Community Foundation
To provide school uniform items to families and children in financial hardship and poverty.

Darlington BC - Benefits Advice & Support Service

Funded by Darlington Borough Council to provide a comprehensive service for residents presenting with needs around benefit eligibility; supporting benefit applications & claims and/or appeals where required.

Darlington BC - Community Care
To help to support vulnerable residents to remain in the community or move back in to the community after a period in supported or unsettled accommodation by providing a range of standard items (i.e. brown & white goods).

17. Funds (continued)

Darlington BC - Infection Control
This was a fund given to enable measure to be taken in our office space to minimise person to person contact during Covid

Darlington BC - Emergency Assistance Grant
To provide emergency food support for people experiencing food poverty.

Darlington BC - Financial Crisis
Provides a service for Darlington residents presenting in immediate financial hardship for utility top-ups, baby consumables & clothing vouchers along with generalist information & advice on how to maximise income, reduce debts and manage budgets.

Darlington BC - Trailblazer

Funded through the Department for Communities and Local Government (DCLG) Citizens Advice Darlington is a partner working to support people with benefit and financial advice who are at risk of homelessness.

Growing Old Living in Darlington (GOLD)
This fund contains money raised for the project via fundraising and social events.

Macmillan Cancer Support

This fund provides support to individuals affected by cancer.

North East Law Centre
A regional project aimed at providing specialist advice to support individuals to progress legal matters in the areas of welfare benefits, family law and employment. The project aim is to work with clients to help and support them to advance their own legal rights and follow legal processes.

Redcar BC - Mortgage Rescue
A fund to deliver household budgeting advice to clients struggling to meet mortgage payments.

Step Forward Tees Valley
The Building Better Opportunities programme is jointly funded by the Lottery and the European Social Fund to support the hardest to reach to achieve real change in their lives, improving links between services to address needs and move people towards employment. As a partner organisation Citizens Advice Darlington provide specialist support to improve participant's financial skills.

17. Funds (continued)

Stockton Citizens Advice - Energy Redress
The Energy Redress Scheme (ERS) is designed to support energy consumers in vulnerable situations. The ERS project aims to provide energy advice to vulnerable consumers by bringing together local Citizens Advice with Health and Social agencies to deliver targeted support to vulnerable people in the borough of Darlington.

Stockton Citizens Advice - Warm Homes Fund
The Warm Homes Fund is designed to support Local Authorities, Housing Associations and other organisations working in partnership with them to address issues affecting
fuel poor households. DCAB offers energy efficiency advice and health related programmes to people in fuel poverty.

Trussell Trust
Funding to deliver advice within Trussell Trust foodbanks in the area.

West Park Hospital
Funded by Tees, Esk & Wear Valleys NHS Foundation Trust and provides advice for patients at West Park Hospital.

Woodsmith Foundation
A grant for direct financial support to clients.

Youth Employment Initiative
The Youth Employment Initiative is part-funded by the European Social
Fund as part of the European Structural and Investment Funds Growth Programme in England. Supporting young people aged between 16-29 not in employment, education or training to access skills training and real life opportunities to move into education, training or employment.

18. Analysis of Net Assets Between Funds

	Tangible fixed assets	Current assets	Current Liabilities	Pension Liability	Total funds 2023
Unrestricted	111,537	562,623	(3,371)	(3,969)	666,820
Designated	-	-	-	-	-
Restricted	-	142,957	(43,011)	-	99,946
Total	111,537	705,580	(46,382)	(3,969)	766,766

	Tangible fixed assets	Current assets	Current Liabilities	Pension Liability	Total funds 2022
Unrestricted	112,122	546,606	(1,223)	(6,225)	651,280
Designated		-	-	-	-
Restricted	-	169,994	(52,137)	-	117,857
Total	112,122	716,600	(53,360)	(6,225)	769,137

19. Analysis of Changes in Net Debt

	At 1 April 2022	cashflow	at 31 March 2023
Cash at bank and in hand	629,585	(137,397)	492,188
Total	629,585	(137,397)	492,188

	At 1 April 2021	cashflow	at 31 March 2022
Cash at bank and in hand	291,822	337,763	629,585
Total	291,822	337,763	629,585

20. Commitments Under Operating Leases

Total future minimum lease payments under non-cancellable operating leases are as follows:

	2023	2022
Land & buildings	£	£
Within 1 year	30,000	30,000
1 - 5 years	150,000	150,000
more than 5 years	270,000	300,000
Total	450,000	480,000

21. Related Party Transactions

The Trustees include representatives from local councils, organisations and businesses. A number of these bodies are currently funders of the charity, but any payments to or from them are in the normal course of business.

22. Ultimate Controlling Party

The company is under the control of the directors as a body and as such is not controlled by any individual.

Citizens Advice Darlington, Redcar and Cleveland

England & Wales - Charity number 1112414

Accounts

COMPANY REGISTRATION NUMBER: 05562437
CHARITY REGISTRATION NUMBER: 1112414

Citizens Advice Darlington, Redcar & Cleveland
(formerly Darlington Citizens Advice Bureau)

Company Limited by Guarantee
Financial Statements
For the Year Ending
31 March 2022

Citizens Advice Darlington, Redcar & Cleveland
(formerly Darlington Citizens Advice Bureau)
Company Limited by Guarantee
Year end 31 March 2022

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Citizens Advice Darlington, Redcar & Cleveland
(formerly Darlington Citizens Advice Bureau)
Company Limited by Guarantee
Year end 31 March 2022

Reference and Administrative Details

COMPANY REGISTRATION NUMBER	05562437
CHARITY REGISTRATION NUMBER	1112414
REGISTERED OFFICE	The Core Church Row Darlington DL1 5QD

THE TRUSTEES

Barbara J Buckle	
Christopher J H Payne	appointed 23rd April 2021
Christine Flintoft-Smith	
David Byers	
David Egglestone	
Francis M Harris	appointed 23rd April 2021 resigned 29th April 2022
Lawrence McLeman	
Malcolm Head	appointed 23rd April 2021
Mark Redhead	
Paul J Pimm	
Robert W Murphy	

COMPANY SECRETARY	Hazel Thompson
INDEPENDENT AUDITORS	Allen Sykes Ltd Chartered Accountants & Statutory Auditors 5 Henson Close South Church Enterprise Park Bishop Auckland DL14 6WA
BANKERS	Barclays, Darlington branch Leicester LE87 2BB

Citizens Advice Darlington, Redcar & Cleveland
(formerly Darlington Citizens Advice Bureau)
Company Limited by Guarantee
Year end 31 March 2022

Trustees Annual Report (Incorporating the Directors Report)

Objectives and Activities

Summary of the Main Objectives

The trustees of Citizens Advice Darlington, Redcar & Cleveland (formerly Darlington Citizens Advice Bureau), herein The Charity, who are also Directors for the purposes of Company Law, present their report and the accounts of the charity for the year end 31 March 2022.

Objectives and Activities

The main objective is the promotion of any charitable purpose for the benefit of the community in Darlington and District and Redcar and Cleveland by the advancement of education, the protection of health and the relief of poverty, sickness and distress.

Strategic Objectives

The Citizens Advice service provides free, independent, confidential and impartial advice and counsel to everyone on their rights and responsibilities. It values diversity, promotes equality and challenges discrimination. Darlington, Redcar and Cleveland Citizens Advice aims to:

- Provide the advice people need for the problems they face;
- Improve the policies and practices that affect people's lives;
- Train all workers to provide an accurate, high quality, client centred service.

Darlington, Redcar and Cleveland Citizens Advice provides services that work to:

- Inform people about the law and how it affects them;
- Advise people of the possible options available to them and the potential consequences of different courses of action;
- Listen to and support people as they consider and decide what to do;
- Assist people in pursuing their chosen course of action;
- Influence those responsible for policies and services by recommending changes based upon peoples experiences.
- The maintenance and development of high quality client centred services;
- Increased partnership working as a means of meeting client expectations;
- The provision of support and advice particularly for clients with the greatest needs;

Trustees Annual Report (Incorporating the Directors Report) (continued)

- To maintain effective governance and increase reputation and profile of the offices in Darlington and Redcar and Cleveland.
- To build on the commitment of staff through effective recognition and personal development strategies.
- The development of a financial strategy that supports the aims and aspirations of the service its long term viability.

Achievements and performance

The key indicators of achievement are:

At the beginning of the year the charity was combined with another local Citizens Advice, Redcar & Cleveland. This introduced efficiencies on back office costs and processes and opens up opportunities to diversify services across the two local authority areas.

Number of new enquiries, satisfactory client outcomes and advice sessions provided at specified locations. Satisfactory client satisfaction survey, satisfactory advice audit reports and quality assessment from national Citizens Advice carried out on a quarterly basis. Satisfactory internal supervision, case checking and independent file reviews.

Darlington, Redcar and Cleveland Citizens Advice has also achieved a good relationship with employees as evidenced by its annual people survey, good relationships with funders with regular reporting and meetings to share information, good practice and to monitor progress. Darlington, Redcar and Cleveland Citizens Advice enjoys good links with other organisations in its area of benefit. Including statutory and voluntary agencies. We have good relationships with beneficiaries as evidenced by our satisfaction surveys. Darlington, Redcar and Cleveland Citizens Advice continues to provide a diverse range of high quality services within the Darlington and Redcar and Cleveland areas. From 1 April 2021 -31 March 2022 we helped with over 30,138 enquiries. All funder requirements for outcomes and numbers helped are met.

Trustees Annual Report (Incorporating the Directors Report) (continued)

Financial Review

Incoming resources for the year were £1,501,010 of which £1,072,233 related to restricted activities and included £342,063 of funds transferred from Citizens Advice Redcar & Cleveland. A surplus of £443,640 was generated throughout the year made up predominantly of these funds transferred. At 31 March 2022 free reserves were £539,158.

Reserves policy

We hold contracts and service level agreements with a range of statutory bodies and recognise the value of advice in improving health and wellbeing. We are grateful for the investment in our outreach to provide a coordinated approach to services for vulnerable and hard to reach clients.

The number and range of funding sources provides us with a diversified base and ensures we are not over dependant on any one source of funding. We are committed to robust financial planning and we maintain a projection of income for at least 3 years ahead.

We are also aware there is no such thing as secure funding. The board's view is that a charity such as Darlington and Redcar and Cleveland Citizens Advice should aim for free reserves of 3 months activity excluding disbursements estimated to be £238,746.

The trustees can report an improved position on the free reserves from last year with free reserves being £539,158.

The trustees are satisfied that the charity has adequate funds to continue its work for the next 12 months.

Plans for the Future Period

The financial outlook for Darlington and Redcar and Cleveland looks to be extremely challenging with a cost of living crisis and projected record numbers of people seeking help and support from our services.

Structure, Governance and Management

Nature of the governing document:
The charity is a registered charity and a company limited by guarantee. The charity is also known and referred to as Citizens Advice Darlington. The maximum liability of each member is limited to £1. The charity is governed by its Memorandum and

Trustees Annual Report (Incorporating the Directors Report) **(continued)**

Articles of Association as amended on 29th August 2013. The charity was incorporated as a company limited by guarantee on 13 September 2005. The charity commenced operations on 1 December 2005 at which date the assets and liabilities of the unincorporated entity were acquired.

Organisational Structure

The charity has a Board that consists of up to 15 members. This meets quarterly. There is a finance committee and an operations committee, each of which meets quarterly to fulfil their delegated authority from the Board.

Membership of such groups may include staff, volunteers and others who can assist the Bureau. The Board may also establish consultation forums and focus groups. Responsibility for implementing the strategic development of the Bureau is delegated to the Chief Executive, who ensures that the organisation delivers the services specified and that it meets its key performance indicators.

Recruitment/appointment of new trustees

The directors of the company are also Charity Trustees for the purposes of Charity Law. Under the requirements of the Memorandum and Articles of Association members of the Board are elected to serve for a period of three years after which they must stand for re-election at the next Annual General Meeting.

The directors have drawn up a set of job descriptions and person specifications to cover the varied requirements of an ideally balanced board. In order to achieve this broad skill mix, candidates are asked to indicate their areas of expertise through a skills assessment. A Board recruitment panel considers all applicants and invites them to a panel interview. Appointments to the Board of Trustees are by co-option or election.

Induction/training of new trustees

The organisation runs a programme of training, which all board members are expected to attend. New Trustees are taken through an 'induction pack' to ensure that they are fully aware of the Charity's principles and their responsibilities to the organisation.

Wider network

The charity is a member of Citizens Advice, the National Association of Citizens Advice Bureaux. It adheres to the principles of the national network, and is audited on the quality of advice and its organisational structure.

Trustees Annual Report (Incorporating the Directors Report) (continued)

Risk Management

The Board has conducted a review of the major risks to which the charity is exposed and where possible has established systems to mitigate these. Internal risks are minimised by the development and implementation of policies and procedures, including those on health and safety, cash handling, IT, complaints and grievances. These are reviewed periodically to ensure that they meet the organisation's needs. A statement on reserves is included in this report: the Trustees recognise this is a significant area of risk for the organisation.

Public Benefit

The charity's aims and achievements have been set out within this report. The activities set out in this report have been undertaken to further the charity's charitable purposes for the public benefit. The Trustees have complied with the duty under Section 4 of the Charities Act 2006 to have due regard to public benefit guidance published by the Charities Commission and the Trustees have paid due regard to this guidance in deciding what activities the charity should undertake.

All Trustees give their time voluntarily and receive no benefit from the charity. No expenses were reclaimed from the charity during the year.

Trustees' Responsibilities Statement

The trustees, who are also directors for the purposes of company law, are responsible for preparing the trustees' report and the accounts in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the charity trustees to prepare accounts for each year which give a true and fair view of the state of affairs of the charitable company and the incoming resources and application of resources, including the income and expenditure, for that period.

In preparing these accounts, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the applicable Charities SORP;
- make judgments and accounting estimates that are reasonable and prudent;

Trustees Annual Report (Incorporating the Directors Report) (continued)

- prepare the accounts on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charity's transactions and disclose with

reasonable accuracy at any time the financial position of the charity and enable them to ensure that the accounts comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Auditor

Each of the persons who is a trustee at the date of approval of this report confirms that:

- so far as they are aware, there is no relevant audit information of which the charity's auditor is unaware; and
- they have taken all steps that they ought to have taken as a trustee to make themselves aware of any relevant audit information and to establish that the charity's auditor is aware of that information.

The auditor is deemed to have been re-appointed in accordance with section 487 of the Companies Act 2006.

Small Company Provisions

This report has been prepared in accordance with the provisions applicable to companies entitled to the small companies exemption.

The trustees' annual report was approved on 7/12/2022 and signed on behalf of the board of trustees by:

Robert W Murphy

Chair

Citizens Advice Darlington, Redcar and Cleveland (formerly Darlington Citizens Advice Bureau)

Company Limited by Guarantee

Independent Auditor's Report to the Members of Citizens Advice Darlington, Redcar and Cleveland

Year Ended 31 March 2022

Opinion

We have audited the accounts of Citizens Advice Darlington, Redcar and Cleveland (the 'charity') for the year ended 31 March 2022 which comprise the statement of financial activities (including income and expenditure account), statement of financial position, statement of cash flows and the related notes, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including FRS 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

In our opinion the accounts:

- give a true and fair view of the state of the charity's affairs as at 31 March 2022 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice;
- 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 accounts section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the accounts 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 accounts, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the accounts 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 charity's ability to continue as a going concern for a period of at least twelve months from when the accounts 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 annual report, other than the accounts and our auditor's report thereon. The trustees are responsible for the other information. Our opinion on the accounts does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the accounts, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the accounts or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the accounts or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Opinions on Other Matters Prescribed by the Companies Act 2006

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

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

Matters on Which We are Required to Report by Exception

In the light of the knowledge and understanding of the charity and its environment obtained in the course of the audit, we have not identified material misstatements in the trustees' 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 accounts are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' 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 accounts 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, the trustees (who are also the directors for the purposes of company law) are responsible for the preparation of the accounts 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 accounts that are free from material misstatement, whether due to fraud or error.

In preparing the accounts, the trustees are responsible for assessing the charity'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 charity or to cease operations, or have no realistic alternative but to do so.

Auditor's Responsibilities for the Audit of the Accounts

Our objectives are to obtain reasonable assurance about whether the accounts 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 accounts.

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 extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

Our approach to identifying and assessing the risks of material misstatement in respect of irregularities, including fraud and non-compliance with laws and regulations, was as follows:

- the engagement partner ensured that the engagement team collectively had the appropriate competence, capabilities and skills to identify or recognise non-compliance with applicable laws and regulations;
- we identified the laws and regulations applicable to the company through discussions with directors and other management, and from our commercial knowledge and experience of the sector;
- we focused on specific laws and regulations which we considered may have a direct material effect on the financial statements or the operations of the company, including the Companies Act 2006, Charities Act 2011, taxation legislation, data protection, anti-bribery, employment, environmental and health and safety legislation;
- we assessed the extent of compliance with the laws and regulations identified above through making enquiries of management and inspecting legal correspondence; and
- identified laws and regulations were communicated within the audit team regularly and the team remained alert to instances of non-compliance throughout the audit.

We assessed the susceptibility of the company's financial statements to material misstatement, including obtaining an understanding of how fraud might occur, by:

- making enquiries of management as to where they considered there was susceptibility to fraud, their knowledge of actual, suspected and alleged fraud; and
- considering the internal controls in place to mitigate risks of fraud and non-compliance with laws and regulations.

To address the risk of fraud through management bias and override of controls, we:
- performed analytical procedures to identify any unusual or unexpected relationships;
- tested journal entries to identify unusual transactions;
- assessed whether judgements and assumptions made in determining the accounting estimates were indicative of potential bias; and
- investigated the rationale behind any identified significant or unusual transactions.

In response to the risk of irregularities and non-compliance with laws and regulations, we designed procedures which included, but were not limited to:
- agreeing financial statement disclosures to underlying supporting documentation;
- enquiring of management as to actual and potential litigation and claims; and
- reviewing correspondence with HMRC, relevant regulators and the company's legal advisors.

There are inherent limitations in our audit procedures described above. The more removed that laws and regulations are from financial transactions, the less likely it is that we would become aware of non-compliance. Auditing standards also limit the audit procedures required to identify non-compliance with laws and regulations to enquiry of the directors and other management and the inspection of regulatory and legal correspondence, if any. Material misstatements that arise due to fraud can be harder to detect than those that arise from error as they may involve deliberate concealment or collusion.

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 accounts, 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 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 charity'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 accounts 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 charity to cease to continue as a going concern.

- Evaluate the overall presentation, structure and content of the accounts, including the disclosures, and whether the accounts represent the underlying transactions and events in a manner that achieves fair presentation.

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

Use of Our Report

This report is made solely to the charity'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 charity'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 charity and the charity's members as a body, for our audit work, for this report, or for the opinions we have formed.

P W Lamb

Mr P W Lamb (Senior Statutory Auditor)

For and on behalf of
Allen Sykes Ltd
Chartered Accountants & Statutory Auditor
5 Henson Close
South Church Enterprise Park
Bishop Auckland
County Durham
DL14 6WA

7/12/2022

Citizens Advice Darlington, Redcar & Cleveland (formerly Darlington Citizens Advice Bureau)

STATEMENT OF FINANCIAL ACTIVITIES YEAR ENDED 31 MARCH 2022
(INCLUDING INCOME AND EXPENDITURE ACCOUNT)

	Note	Unrestricted Funds £	Restricted Funds £	Total 2022 £	Total 2021 £
Income and endowments from:					
Donations & legacies	3	324,374	35,191	359,565	39,073
Charitable activities	4	70,000	1,036,827	1,106,827	631,352
Trading Activities	5	7,465	-	7,465	76,838
Investment income	6	38	-	38	61
Other income	7	26,900	215	27,115	4,000
TOTAL INCOME		428,777	1,072,233	1,501,010	751,324
EXPENDITURE ON					
Charitable activities					
Advice and Information	8	56,472	1,011,847	1,068,319	716,118
TOTAL EXPENDITURE		56,472	1,011,847	1,068,319	716,118
NET INCOME/ (EXPENDITURE)		372,305	60,386	432,691	35,206
Transfers Between Funds		18,915	(18,915)	-	-
Actuarial gain/(loss) on defined benefit pension scheme		10,949	-	10,949	-
NET MOVEMENT IN FUNDS		402,169	41,471	443,640	35,206
Reconciliation of Funds					
Funds brought forward at 1 April 2021		249,111	76,386	325,497	290,291
Funds carried forward 31 March 2022		651,280	117,857	769,137	325,497

A comparative Statement of Financial Activities is found in Note 2

All of the Charity's activities derive from continuing operations during the above two periods.

Citizens Advice Darlington, Redcar & Cleveland (formerly Darlington Citizens Advice Bureau)

STATEMENT OF FINANCIAL POSITION
AS AT 31 MARCH 2022

	note	2022 £	2021 £
FIXED ASSETS			
Tangible Assets	13	112,122	-
CURRENT ASSETS			
Debtors	14	87,015	101,507
Cash at bank and in hand		629,585	291,822
		716,600	393,329
CREDITORS: Amounts falling due within one year	15	(53,360)	(67,832)
NET CURRENT ASSETS		663,240	325,497
TOTAL ASSETS LESS CURRENT LIABILITIES		775,362	325,497
Defined benefit pension scheme asset / (liability)	16	(6,225)	-
TOTAL NET ASSETS		769,137	325,497
FUNDS			
Restricted income funds		117,857	76,386
Designated funds		-	-
Unrestricted funds		651,280	249,111
TOTAL FUNDS		769,137	325,497

These financial statements have been prepared in accordance with the provisions applicable to charitable companies subject to the small companies regime. They were approved by the Trustees, and authorised for issue on 7/12/2022 and signed on their behalf by

name: Robert W Murphy
role: Trustee

Paul J Pimm
Trustee

Company Registration Number : 05562437 (England & Wales)

The notes of pages 18 - 35 form part of thes accounts

Citizens Advice Darlington, Redcar & Cleveland (formerly Darlington Citizens Advice Bureau)

STATEMENT OF CASH FLOWS
YEAR ENDED 31 MARCH 2022

	note	2022 £	2021 £
Cash flows from operating activities			
Net income/(Expenditure) for the period		432,691	35,206
Adjusted for:			
Depreciation charge	13	839	690
Investment income	6	(38)	(61)
Pension scheme finance cost	16	132	-
Pension scheme deficit contributions	16	(5,774)	-
Pension scheme deficit transferred from Redcar CAB	16	22,816	-
Decrease/(increase) in debtors	14	14,492	(43,063)
(Decrease)/increase in creditors	15	(14,472)	34,060
Net cash flows from operating activities		450,686	26,832
Cash flows from investing activities			
Interest receivable and similar income	6	38	61
Tangible fixed assets additions	13	(112,961)	-
Net cash flows from investing activities		(112,923)	61
Net increase/(decrease) in cash and cash equivalents		337,763	26,893
Cash and cash equivalents at 1 April 2021		291,822	264,929
Cash and cash equivalents at 31 March 2022	19	629,585	291,822

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

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2022

1. Accounting Policies

The principal accounting policies adopted, judgements and key sources of estimation uncertainty in the preparation of the financial statements are as follows:

1.1 General Information

The charity is a public benefit entity and a private company limited by guarantee, registered in England and Wales and a registered charity in England and Wales. The address of the registered office is The Core, Church Row, Darlington, DL1 5QD.

1.2 Statement of Compliance

These accounts have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the 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) (Charities SORP (FRS 102)) and the Companies Act 2006.

1.3 Basis of Preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investments measured at fair value through income or expenditure.

The financial statements are prepared in sterling, which is the functional currency of the entity.

1.4 Going Concern

There are no material uncertainties about the charity's ability to continue.

1.5 Judgements and Key Sources of Estimation Uncertainty

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

Key sources of estimation uncertainty: Defined benefit pension scheme.
The charity is a member of a multi-employer defined benefit scheme. The charity has recognised its liability under the deficit recovery plan at fair value which is based on the recommendations of the scheme actuary. The actuary uses certain critical assumptions, such as discount rate, mortality and expected rates of return when setting the deficit recovery plan for the scheme at each triennial review.

1.6 Fund Accounting

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the purposes of the charity.

Designated funds are unrestricted funds earmarked by the trustees for specific purposes.

Restricted funds are subjected to restrictions on their expenditure imposed by the donor.

1.7 Income

All income is included in the statement of financial activities when the charity is entitled to the income, any performance related conditions attached have been met or are fully within the control of the charity, the income is considered probable and the amount can be quantified with reasonable accuracy. The following specific policies are applied to particular categories of income:

Donations and legacy income is received by way of donations, legacies, grants and gifts and is included in full in the Statement of Financial Activities when receivable. Where legacies have been notified to the charity but the criteria for income recognition have not been met, the legacy is treated as a contingent asset and disclosed if material. Grants, where entitlement is not conditional on the delivery of a specific performance by the charity, are recognised when the charity becomes unconditionally entitled to the grant.

Donated services and facilities are included at the value to the charity, being the amount the charity would have been willing to pay to obtain services or facilities of equivalent economic benefit on the open market.

Investment income is included when receivable.

Income from charitable trading activity is accounted for when earned.

Income from grants, where related to performance and specific deliverables, are accounted for as the charity earns the right to consideration by its performance.

1.8 Expenditure

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates:

Costs of raising funds comprise the costs associated with attracting donations, grants and legacies and the costs of trading for fundraising purposes.

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated between the expenditure categories of the SOFA on a basis designed to reflect the use of the resource. Costs relating to a particular activity are allocated directly, others are apportioned on an appropriate basis, as set out in the notes to the accounts.

1.9 Tangible Assets

Tangible fixed assets are initially recorded at cost, and subsequently stated at cost less any accumulated depreciation and impairment losses. The costs of minor additions or those costing below £2000 are not capitalised.

1.10 Depreciation

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Computers - 25% straight line

Fixtures & Fittings - 25% straight line

Land and buildings are measured at fair value with sufficient regularity to ensure that the carrying amount does not differ materially from the fair value at the reporting date, with changes in fair value recognised in the statement of financial activities.

1.11 Impairment of Fixed Assets

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date.

1.12 Financial Instruments

A financial asset or financial liability is recognised only when the entity becomes a party to the contractual provisions of the instrument.

Basic financial instruments are initially recognised at the amount receivable or payable including any related transaction costs, unless the arrangement constitutes a financing transaction, where it is recognised at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.
Current assets and current liabilities are subsequently measured at the cash or other consideration expected to be paid or received and not discounted.

Debt instruments are subsequently measured at amortised cost.

1.13 Retirement Benefits

Contributions to defined contribution plans are recognised as an expense in the period in which the related service is provided. Prepaid contributions are recognised as an asset to the extent that the prepayment will lead to a reduction in future payments or a cash refund.

When contributions are not expected to be settled wholly within 12 months of the end of the reporting date in which the employees render the related service, the liability is measured on a discounted present value basis. The unwinding of the discount is recognised as an expense in the period in which it arises.
The charity also contributes to The Growth Plan administered by TPT Retirement Solutions. The Plan is a multi-employer pension plan. It is not possible in the normal course of events to identify on a reasonable and consistent basis the charity's share of underlying assets and liabilities. In accordance with Charities SORP (FRS 102) the obligation to make good the deficit by way of deficit contributions has been recognised in these Financial Statements at fair value.

1.14 Debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

Accrued income and tax recoverable is included at the best estimate of the amounts receivable at the balance sheet date.

1.15 Cash at Bank and in Hand

Cash at bank and cash in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

1.16 Creditors

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

1.17 Limited by Guarantee

The company is limited by guarantee. In the event of the company being wound up members are required to contribute an amount not exceeding £1. The number of members at the period end were 11.

2. Comparative Statement of Financial Activities Year Ended 31 March 2021 (Including Income And Expenditure Account)

	Unrestricted Funds £	Restricted Funds £	Total 2021 £
Income and endowments from:			
Donations & legacies	39,073	-	39,073
Charitable activities	6,726	624,626	631,352
Trading Activities	76,838	-	76,838
Investments	61	-	61
Other Income	4,000	-	4,000
TOTAL INCOMING RESOURCES	126,698	624,626	751,324
RESOURCES EXPENDED			-
Charitable activities			
Advice and Information	69,293	646,825	716,118
TOTAL RESOURCES EXPENDED	69,293	646,825	716,118
NET INCOME/ (EXPENDITURE)	57,405	(22,199)	35,206
Transfers between funds	15,741	(15,741)	-
NET MOVEMENT IN FUNDS	73,146	(37,940)	35,206
Reconciliation of Funds			
Funds brought forward at 1 April 2020	175,965	114,326	290,291
Funds carried forward 31 March 2021	249,111	76,386	325,497

3. Income from Donations and Legacies

	Unrestricted Funds	Restricted	Total 2022	Total 2021
	£	£	£	£
Donations	706	300	1,006	2,517
Covid Grants	-	16,496	16,496	36,556
Funds Transferred from Redcar CAB	323,668	18,395	342,063	-
Total	324,374	35,191	359,565	39,073

4. Income from Charitable Activity

Advice & Information Services:

Funder	Unrestricted Funds	Restricted Funds	Total 2022	Total 2021
	£	£	£	£
CCG Health - GP Surgeries	-	25,000	25,000	25,000
Citizens Advice - Money Advice Service Debt	-	259,781	259,781	125,726
Citizens Advice - Universal Credit	-	163,909	163,909	65,425
County Durham Community Foundation	-	9,948	9,948	5,000
Darlington BC - Benefits Advice & Support Ser	-	30,000	30,000	30,000
Darlington BC - Community Care	-	140,013	140,013	147,116
Darlington BC - Emergency Assistance Grant	-	20,196	20,196	-
Darlington BC - Financial Crisis	-	74,438	74,438	65,917
Darlington BC - Trailblazer	-	16,608	16,608	14,475
Hartlepool Community Grants	-	-	-	6,032
Macmillan Cancer Support	-	17,631	17,631	17,500
North East Law Centre	-	25,074	25,074	4,985
Redcar BC	70,000	-	70,000	-
Redcar BC - Mortgage Rescue	-	31,638	31,638	-
Step Forward Tees Valley	-	36,520	36,520	30,329
Stockton Citizens Advice - Energy Redress	-	35,334	35,334	-
Stockton Citizens Advice - Warm Homes Fund	-	43,737	43,737	-
West Park Hospital	-	53,272	53,272	22,594
Youth Employment Initiative	-	53,728	53,728	64,527
Other Charitable Income	-	-	-	6,726
Total	70,000	1,036,827	1,106,827	631,352

5. Trading Activities

	Unrestricted Funds	Restricted Funds	Total 2022	Total 2021
	£	£	£	£
Room Hire	4,374	-	4,374	5,050
Legal Aid	-	-	-	5,809
Management consultancy	3,091	-	3,091	65,979
Total	7,465	-	7,465	76,838

6. Investment Income

	Unrestricted Funds	Restricted Funds	Total 2022	Total 2021
	£	£	£	£
Interest receivable on bank deposits	38	-	38	61
Total	38	-	38	61

7. Other Income

	Unrestricted Funds	Restricted Funds	Total 2022	Total 2021
	£	£	£	£
DWP - Kickstart	26,700	-	26,700	-
Other Income	200	215	415	4,000
Total	26,900	215	27,115	4,000

8. Resources Expended

	Unrestricted Funds	Restricted Funds	Total 2022	Total 2021
Advice & information services:	£	£	£	£
Direct costs	11,301	753,016	764,318	559,549
Allocated Support Costs (see below)	35,189	249,160	284,348	150,979
Governance Costs	9,982	9,671	19,653	5,590
Total Resources Expended	56,472	1,011,847	1,068,319	716,118

	Staff Costs	Other Costs	Total 2022	Total 2021
	£	£	£	£
Allocated Support Costs comprise	245,555	38,793	284,348	150,979

9. Net incoming/outgoing resources

Net incoming resources for the year include:

	2022	2021
	£	£
Depreciation	839	690
Audit fees	2,880	2,880

10. Trustees remuneration and expenses

Throughout this year and the prior year no Trustees, nor any persons connected with them:
- received any benefits in kind
- received any remuneration from the charity

There were no travel expenses paid to trustees during the year (2021 : £0).

11. Staff Costs

Staff costs during the year were:

	2022	2021
	£	£
Wages and salaries	737,125	410,369
Social security costs	48,931	30,136
Pension costs	17,439	9,843
	803,495	450,348

The average number of employees during the year was

	2022	2021
	No.	No.
Management	4	3
Advice Delivery	30	15
Admin & support	5	4
Total	39	22

No employee received emoluments greater than £60,000 during the year

Key Management Personnel

Key Management Personnel include all persons that have authority and responsibility for planning , directing and controlling the activities of the charity.

The total emoluments received by key management personnel were £161,619 (2021: £117,128).

12. Taxation

No tax was charged in the year (2021 - £nil)

13. Tangible Fixed Assets

	Freehold Property	Computers	Fixtures & Fittings	Total
Cost	£	£	£	£
At 1 April 2021	-	0	115,212	115,212
Additions	110,000	621	2,340	112,961
At 31 March 2022	110,000	621	117,552	228,173
Depreciation				
At 1 April 2021	-	0	115,212	115,212
charge for the year	-	621	218	839
At 31 March 2022	-	621	115,430	116,051
Net Book Value				
At 1 April 2021	-	-	-	-
At 31 March 2022	110,000	-	2,122	112,122

Freehold property and Computer additions are the Fixed asset fund balances donated from Redcar Citizens Advice.

14. Debtors

	2022	2021
	£	£
Trade Debtors	29,629	64,929
Accrued Income	52,787	36,106
Prepayments	4,599	472
Total	87,015	101,507

15. Creditors

	2022	2021
	£	£
Trade Creditors	3,342	16,491
Accruals	8,351	6,654
Deferred Income	-	42,845
Other Creditors	41,667	1,842
Total	53,360	67,832

16. Pensions and Other Retirement Benefits

Defined contributions schemes:

The company participates in a number of defined contribution pension schemes. The amount recognised in income or expenditure as an expense in relation to defined contribution plans was £17,439 (2021 - £9,843)

Defined Benefit Scheme
The company also participates in The Pensions Trust Growth Plan, a multi-employer scheme which provides benefits to some 638 non-associated participating employers. The scheme is a defined benefit scheme in the UK.

The scheme is subject to the funding legislation outlined in the Pensions Act 2004 which came into force on 30 December 2005. This, together with documents issued by the Pensions Regulator and Technical Actuarial Standards issued by the Financial Reporting Council, set out the framework for funding defined benefit occupational pension schemes in the UK.

The scheme is classified as a 'last-man standing arrangement'. Therefore the company is potentially liable for other participating employers' obligations if those employers are unable to meet their share of the scheme deficit following withdrawal from the scheme. Participating employers are legally required to meet their share of the scheme deficit on an annuity purchase basis on withdrawal from the scheme.

A full actuarial valuation for the scheme was carried out at 30 September 2020. This valuation showed assets of £800.3m, liabilities of £831.9m and a deficit of £31.6m. To eliminate this funding shortfall, the Trustee has asked the participating employers to pay additional contributions to the scheme as follows:

Deficit contributions

From 1 April 2022 to 31 January 2025:	£3,312,000 per annum (payable monthly)

Unless a concession has been agreed with the Trustee the term to 31 January 2025 applies.

Note that the scheme's previous valuation was carried out with an effective date of 30 September 2017. This valuation showed assets of £794.9m, liabilities of £926.4m and a deficit of £131.5m. To eliminate this funding shortfall, the Trustee asked the participating employers to pay additional contributions to the scheme as follows:

Deficit contributions

From 1 April 2019 to 30 September 2025:	£11,243,000 per annum (payable monthly and increasing by 3% each on 1st April)

16. Pension Commitments

	31-Mar-22	31-Mar-21	31-Mar-20
	£	£	£
Present value of provision	6,225	22,816	27,034

RECONCILIATION OF OPENING AND CLOSING PROVISIONS

note: prior period comparatives are for information only. They relate to balances previously held with Redcar Citizens Advice and therefore were transferred to the charity as part of the business combination on 1st May 2021

	Period	**Period**
	31-Mar-22	31-Mar-21
	£	£
Provision at start of period	22,816	27,034
Unwinding of the discount factor (interest expense)	132	608
Deficit contribution paid	(5,774)	(5,606)
Remeasurements - impact of any change in assumptions	(143)	780
Remeasurements - amendments to the contribution	(10,806)	-
Provision at end of period	**6,225**	**22,816**

INCOME AND EXPENDITURE IMPACT

	Period Ending	**Period Ending**
	31-Mar-22	31-Mar-21
	£	£
Interest expense	132	608
Remeasurements – impact of any change in assumptions	(143)	780
Remeasurements – amendments to the contribution	(10,806)	-
Contributions paid in respect of future service*	-	-
Costs recognised in income and expenditure account	-	-

*includes defined contribution schemes and future service contributions (i.e. excluding any deficit reduction payments) to defined benefit schemes which are treated as defined contribution schemes.

	31-Mar-22	31-Mar-21	31-Mar-20
	% per annum	% per annum	% per annum
Rate of discount	2.35	0.66	2.53

The discount rates shown above are the equivalent single discount rates which, when used to discount the future recovery plan contributions due, would give the same results as using a full AA corporate bond yield curve to discount the same recovery plan contributions.

17. Funds

	Balance 1 April 2021 £	Incoming Resources £	Outgoing Resources £	Pension Gain/(Loss) £	Transfers £	Balance 31 March 2022 £
Unrestricted funds:						
General Funds	249,111	428,777	(56,472)	10,949	18,915	651,280
Designated Funds	-	-	-	-	-	-
Pension reserve	-	-	-	-	-	-
Total unrestricted funds	249,111	428,777	(56,472)	10,949	18,915	651,280
Restricted Funds:						
CCG - Northern Cancer Alliance	23,373	-	(1,574)	-	-	21,799
CCG Health - GP Surgeries	-	25,000	(25,000)	-	-	-
Citizens Advice - LIBOR	-	13,356	-	-	-	13,356
Citizens Advice - Money Advice Service Debt Advice	-	264,821	(242,200)	-	(22,621)	-
Citizens Advice - Universal Credit	-	163,909	(163,909)	-	-	-
County Durham Community Foundation	2,453	9,948	(781)	-	-	11,620
Darlington BC - Benefits Advice & Support Service	-	30,000	(30,000)	-	-	-
Darlington BC - Community Care	19,071	140,013	(151,302)	-	-	7,782
Darlington BC - Emergency Assistance Grant	-	20,196	-	-	-	20,196
Darlington BC - Financial Crisis	12,314	74,438	(80,344)	-	-	6,408
Darlington BC - Infection Control	-	16,496	(16,496)	-	-	-
Darlington BC - Trailblazer	-	16,608	(16,608)	-	-	-
Growing Old Living in Darlington (GOLD)	12,069	514	(341)	-	-	12,242
Hartlepool Community Grants	-	-	-	-	-	-
Macmillan Cancer Support	-	17,631	(17,500)	-	-	131
North East Law Centre	-	25,074	(25,074)	-	-	-
Redcar BC - Mortgage Rescue	-	31,638	(31,638)	-	-	-
Step Forward Tees Valley	7,106	36,520	(43,626)	-	-	-
Stockton Citizens Advice - Energy Redress	-	35,334	(35,516)	-	182	-
Stockton Citizens Advice - Warm Homes Fund	-	43,737	(47,261)	-	3,524	-
West Park Hospital	-	53,272	(28,949)	-	-	24,323
Youth Employment Initiative	-	53,728	(53,728)	-	-	-
Total restricted funds	76,386	1,072,233	(1,011,847)	-	(18,915)	117,857
Total funds	325,497	1,501,010	(1,068,319)	10,949	-	769,137

Citizens Advice - Money Advice Service Debt Advice includes £5,039 incoming resources, and Citizens Advice LIBOR includes £13,356, both of which were received from Redcar CAB as Restricted Funds transferred into the charity during the period.

17. Funds (Prior year comparative)

	Balance 1 April 2020 £	Income £	Expenditure £	Transfers £	Balance 31 March 2021 £
Unrestricted funds:					
General Funds	175,965	126,698	(69,293)	15,741	249,111
Designated Funds	-	-	-	-	-
Total unrestricted funds	175,965	126,698	(69,293)	15,741	249,111
Restricted Funds:					
CCG - Northern Cancer Alliance	29,937	-	(6,564)	-	23,373
CCG Health - GP Surgeries	-	25,000	(21,480)	(3,520)	-
Citizens Advice - LIBOR	-	-	-	-	-
Citizens Advice - Money Advice Service Debt Advice	-	125,726	(114,325)	(11,401)	-
Citizens Advice - Universal Credit	-	65,425	(56,783)	(8,642)	-
County Durham Community Foundation	-	5,000	(2,547)	-	2,453
Darlington BC - Community Care	20,839	147,116	(148,884)	-	19,071
Darlington BC - Covid 19	32,440	-	(36,203)	3,763	-
Darlington BC - Emergency Assistance Grant	-	-	-	-	-
Darlington BC - Financial Crisis	-	65,917	(53,603)	-	12,314
Darlington BC - Trailblazer	-	14,475	(13,661)	(814)	-
Darlington BC - Benefits Advice & Support Service	-	30,000	(32,727)	2,727	-
Growing Old Living in Darlington (GOLD)	12,225	-	(156)	-	12,069
Hartlepool Community Grants	5,284	6,032	(11,732)	416	-
Macmillan Cancer Support	-	17,500	(15,693)	(1,807)	-
North East Law Centre	-	4,985	(4,985)	-	-
Step Forward Tees Valley	-	30,329	(23,223)	-	7,106
Stockton Citizens Advice - Energy Redress	-	-	(1,603)	1,603	-
Stockton Citizens Advice - Warm Homes Fund	-	-	(2,996)	2,996	-
West Park Hospital	-	22,594	(13,027)	(9,567)	-
Youth Employment Initiative	13,601	64,527	(86,633)	8,505	-
Total restricted funds	114,326	624,626	(646,825)	(15,741)	76,386
Total funds	290,291	751,324	(716,118)	-	325,497

17. Funds (continued)
The specific purposes for which the funds are to be applied are as follows:

DESIGNATED FUNDS:

There are no designated funds balance taken from the general funds of the charity:

RESTRICTED FUNDS:

CCG - Northern Cancer Alliance
To deliver a volunteer Infrastructure to improve the quality of life for people living with and beyond cancer.

CCG Health - GP Surgeries
To provide advice in Darlington GP Practices

Citizens Advice - LIBOR
A fund for the delivery of debt advice and financial capability to veterans and emergency service personnel

Citizens Advice - Money Advice Service Debt Advice
Funding from Citizens Advice National to provide face to face money advice.

Citizens Advice - Universal Credit

To provide an efficient support service for first time Universal Credit claimants. Providing advice, information & digital support aimed at helping
claimants through to their first payment and any additional support that may be required.

County Durham Community Foundation
To provide school uniform items to families and children in financial hardship and poverty.

Darlington BC - Community Care
To help to support vulnerable residents to remain in the community or move back in to the community after a period in supported or unsettled accommodation by providing a range of standard items (i.e. brown & white goods).

Darlington BC - Covid 19
Darlington Citizens Advice received emergency grant funding to work in partnership with Darlington Borough Council to support Darlington residents to continue to access advice and crisis services during the lockdown period. This included the provision of additional weekend and bank holiday support to assess and provide help to those in need.

Darlington BC - Infection Control
This was a fund given to enable measure to be taken in our office space to minimise person to person contact during Covid

17. Funds (continued)

Darlington BC - Emergency Assistance Grant

To provide emergency food support for people experiencing food poverty.

Darlington BC - Financial Crisis

Provides a service for Darlington residents presenting in immediate financial hardship for utility top-ups, baby consumables & clothing vouchers along with generalist information & advice on how to maximise income, reduce debts and manage budgets.

Darlington BC - Trailblazer

Funded through the Department for Communities and Local Government (DCLG) Citizens Advice Darlington is a partner working to support people with benefit and financial advice who are at risk of homelessness.

Darlington Borough Council - Benefits Advice & Support Service

Funded by Darlington Borough Council to provide a comprehensive service for residents presenting with needs around benefit eligibility; supporting benefit applications & claims and/or appeals where required.

Growing Old Living in Darlington (GOLD)

This fund contains money raised for the project via fundraising and social events.

Hartlepool Community Grants

Community Grants Programme is ESF funded for the purpose of mobilising disadvantaged or excluded unemployed and economically inactive people to facilitate their progress towards employment.

Macmillan Cancer Support

This fund provides support to individuals affected by cancer.

North East Law Centre

A regional project aimed at providing specialist advice to support individuals to progress legal matters in the areas of welfare benefits, family law and employment. The project aim is to work with clients to help and support them to advance their own legal rights and follow legal processes.

Redcar BC - Mortgage Rescue

A fund to deliver houshold budgeting advice to clients struggling to meet mortgage payments.

Step Forward Tees Valley

The Building Better Opportunities programme is jointly funded by the Lottery and the European Social Fund to support the hardest to reach to achieve real change in their lives, improving links between services to address needs and move people towards employment. As a partner organisation Citizens Advice Darlington provide specialist support to improve participant's financial skills.

17. Funds (continued)

Stockton Citizens Advice - Energy Redress
The Energy Redress Scheme (ERS) is designed to support energy consumers in vulnerable situations. The ERS project aims to provide energy advice to vulnerable consumers by bringing together local Citizens Advice with Health and Social agencies to deliver targeted support to vulnerable people in the borough of Darlington.

Stockton Citizens Advice - Warm Homes Fund
The Warm Homes Fund is designed to support Local Authorities, Housing Associations and other organisations working in partnership with them to address issues affecting
fuel poor households. DCAB offers energy efficiency advice and health related programmes to people in fuel poverty.

West Park Hospital
Funded by Tees, Esk & Wear Valleys NHS Foundation Trust and provides advice for patients at West Park Hospital.

Youth Employment Initiative
The Youth Employment Initiative is part-funded by the European Social
Fund as part of the European Structural and Investment Funds Growth Programme in England. Supporting young people aged between 16-29 not in employment, education or training to access skills training and real life opportunities to move into education, training or employment.

18. Analysis of Net Assets Between Funds

	Tangible fixed assets	Current assets	Current Liabilities	Pension Liability	Total funds 2022
Unrestricted	112,122	546,606	(1,223)	(6,225)	651,280
Designated	-	-	-	-	-
Restricted	-	169,994	(52,137)	-	117,857
Total	112,122	716,600	(53,360)	(6,225)	769,137

	Tangible fixed assets	Current assets	Current Liabilities	Pension Liability	Total funds 2021
Unrestricted	-	316,943	(67,832)	-	249,111
Designated		-	-	-	-
Restricted	-	76,386	-	-	76,386
Total	-	393,329	(67,832)	-	325,497

19. Analysis of Changes in Net Debt

	At 1 April 2021	cashflow	at 31 March 2022
Cash at bank and in hand	291,822	337,763	629,585
Total	291,822	337,763	629,585

	At 1 April 2020	cashflow	at 31 March 2021
Cash at bank and in hand	264,929	26,893	291,822
Total	264,929	26,893	291,822

20. Commitments Under Operating Leases

Total future minimum lease payments under non-cancellable operating leases are as follows:

	2022	2021
Land & buildings	£	£
Within 1 year	30,000	30,000
1 - 5 years	150,000	150,000
more than 5 years	300,000	330,000
Total	480,000	510,000

21. Related Party Transactions

The Trustees include representatives from local councils, organisations and businesses. A number of these bodies are currently funders of the charity, but any payments to or from them are in the normal course of business.

22. Ultimate Controlling Party

The company is under the control of the directors as a body and as such is not controlled by any individual.

Citizens Advice Darlington, Redcar and Cleveland

England & Wales - Charity number 1112414

Accounts

COMPANY REGISTRATION NUMBER: 05562437
CHARITY REGISTRATION NUMBER: 1112414

Darlington Citizens Advice Bureau

Company Limited by Guarantee

Financial Statements

For the Year Ending

31 March 2021

ALLEN SYKES LTD
Chartered Accountants & Statutory Auditor
5 Henson Close
South Church Enterprise Park
Bishop Auckland
County Durham
DL14 6WA

Darlington Citizens Advice Bureau

Company Limited by Guarantee

Accounts

Year Ended 31 March 2021

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Darlington Citizens Advice Bureau

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Directors' Report)

Year Ended 31 March 2021

The trustees, who are also the directors for the purposes of company law, present their report and the accounts of the charity for the year ended 31 March 2021.

Objectives and Activities

Summary of the main objects

The Bureau's main objective is the promotion of any charitable purpose for the benefit of the community in Darlington and District by the advancement of education, the protection of health and the relief of poverty, sickness and distress.

Strategic Objectives

The Citizens Advice service provides free, independent, confidential and impartial advice and counsel to everyone on their rights and responsibilities. It values diversity, promotes equality and challenges discrimination. Darlington Citizens Advice Bureau aims to:

- Provide the advice people need for the problems they face;
- Improve the policies and practices that affect people's lives;
- Train all workers to provide an accurate, high quality client centred service.

Darlington Citizens Advice Bureau provides services that work to:

- Inform people about the law and how it affects them;
- Advise people of the possible options available to them and the potential consequences of different courses of action;
- Listen to and support people as they consider and decide what to do;
- Assist people in pursuing their chosen course of action;
- Influence those responsible for policies and services by recommending changes based upon people's experiences.

Darlington Citizens Advice Bureau Key Objectives:

- The maintenance and development of high quality client-centred services
- Increased partnership working as a means of meeting client expectations
- The provision of support and advice particularly for clients with the greatest needs
- To maintain effective governance and increase the reputation and profile of the Bureau in Darlington
- To build upon the commitment of the staff through effective recognition and personal development strategies
- The development of a finance strategy that supports the aims and aspirations of the Bureau and its long-term viability.

Achievements and Performance

The key indications of achievement are:

Number of new enquiries, satisfactory client outcomes and advice sessions provided at specified locations. Satisfactory client satisfaction surveys completed annually, satisfactory advice audit reports and quality assessment from national Citizens Advice carried out on a quarterly basis. Satisfactory internal supervision, case checking and independent file reviews.

DCAB has also achieved a good relationship with employees and their working environment as evidenced by the annual people survey. Good relationships are maintained with funders, with regular reporting and meetings to share information, good practice and monitor progress. DCAB enjoys good links with other organisations in the area of benefit, including statutory and voluntary agencies. We have a good relationship with beneficiaries, as evidenced by client Satisfaction Surveys. We provide high quality volunteer training and support as evidenced by our people survey.

DCAB continues to provide a diverse range of high quality and effective advice within the Darlington and District area. In 2020-2021 DCAB helped with over 16,252 enquiries. The service has met all the requirements of funders in both numbers of people helped and client outcomes. We achieved £6,348,911 in income maximisation gains for our clients and managed £1,893,377 of client debts.

Financial Review

Incoming resources in the year were £751,324 of which £624,626 related to restricted activities. A surplus of £35,206 was generated during the year. At 31 March 2021 total free reserves were £249,111.

Reserves Policy

We hold contracts and Service Level Agreements with a range of statutory bodies that recognise the value of advice in improving health and well-being. We are grateful for the investment in the Bureau outreach providers which ensures that we can continue to provide a more co-ordinated service for vulnerable hard to reach clients. The number and range of funding sources provides us with a diversified base to ensure the Bureau is robust and not over dependant on any one source of funding. We are committed to robust financial planning and to this effect we maintain a projection of income for at least 3 years ahead and will ensure that this continues to be derived from as wide a variety of sources as possible.

The Trustees have recognised that the greatest single area of risk lies in the Bureau's lean reserves which were exhausted in the last decade.

We are also conscious that there is no such thing as a secure funding source. The Board's view is that an organisation such as Darlington's Citizens Advice should aim for free reserves equivalent to 3 months trading currently estimated to be £132,000 excluding disbursements. The trustees have a reserves policy which is reviewed annually and takes a risk based beneficiaries focused approach. The Trustees can report an improved position on reserves from last year with free reserves being £249,111.

The Trustees are satisfied that the Charity has adequate funds to continue its work for the next twelve months.

Plans for Future Periods

The financial outlook for DCAB continues to be extremely challenging given the further contraction of public sector funding for front line vulnerable beneficiary support services and the over subscription of grant making trusts. The Trustee Board has committed to working towards a more sustainable diverse funding programme in 2021/2022 and will achieve this through:

- Continuing to look for opportunities to work in partnership to deliver new and innovative services within the Borough of Darlington.
- Further diversifying our funding base by delivering vulnerable community based support services.
- The exploration of new business and partnership initiatives designed to generate sustainable income.
- Providing emergency advice and assistance in partnership with Darlington Borough Council in response to COVID19.

- In 2019, Darlington Citizens Advice entered into a period of collaboration with Redcar and Cleveland Citizens Advice Bureau to explore opportunities for efficiency savings, sharing best practice and to look at better utilising funding streams for beneficiaries and funders. The trustees recognised the need to collaborate and to seek suitable partnership opportunities, which further support and enhance the aims and principles of Darlington Citizens Advice as a charity. The partnership allows us to progress strategically and operationally within the Tees Valley giving us access to other opportunities and wider funding streams. This includes employability funding opportunities and MAPs debt advice service scheduled for re-commissioning later in 2021. Due to the realisation of efficiency savings within the partnership, (shared management team and back-office savings), an agreement was made to conclude with a formal merger whereby Darlington Citizens Advice Bureau would acquire the trade, assets and liabilities of Redcar and Cleveland Citizens Advice Bureau. The planned merger means that for next year we will be realising the opportunity to bid as a larger partner within the CAB network and across the Tees Valley.

Structure, Governance and Management

Nature of the governing document

Darlington Citizens Advice Bureau is a registered charity and a company limited by guarantee. Darlington Citizens Advice Bureau is also known and referred to as Citizens Advice Darlington. The maximum liability of each member is limited to £1. Darlington Citizens Advice Bureau is governed by its Memorandum and Articles of Association as amended on 29th August 2013. Darlington Citizens Advice Bureau was incorporated as a company limited by guarantee on 13 September 2005. The charity commenced operations on 1 December 2005 at which date the assets and liabilities of the unincorporated Darlington Citizens Advice Bureau were acquired.

Organisational Structure

Darlington Citizens Advice Bureau has a Board that consists of up to 15 members. This meets quarterly. There is a finance committee and an operations committee, each of which meets quarterly to fulfil their delegated authority from the Board.

Membership of such groups may include staff, volunteers and others who can assist the Bureau. The Board may also establish consultation forums and focus groups. Responsibility for implementing the strategic development of the Bureau is delegated to the Chief Executive, who ensures that the organisation delivers the services specified and that it meets its key performance indicators.

Recruitment/appointment of new trustees

The directors of the company are also Charity Trustees for the purposes of Charity Law. Under the requirements of the Memorandum and Articles of Association members of the Board are elected to serve for a period of three years after which they must stand for re-election at the next Annual General Meeting.

The directors have drawn up a set of job descriptions and person specifications to cover the varied requirements of an ideally balanced board. In order to achieve this broad skill mix, candidates are asked to indicate their areas of expertise through a skills assessment. A Board recruitment panel considers all applicants and invites them to a panel interview. Appointments to the Board of Trustees are by co-option or election.

Induction/training of new trustees

The organisation runs a programme of training, which all board members are expected to attend. New Trustees are taken through an 'induction pack' to ensure that they are fully aware of Darlington Citizens Advice Bureau's principles and their responsibilities to the organisation.

Wider network
Darlington Citizens Advice Bureau is a member of Citizens Advice, the National Association of Citizens Advice Bureaux. It adheres to the principles of the national network, and is audited on the quality of advice and its organisational structure.

Risk Management
The Board has conducted a review of the major risks to which the charity is exposed and where possible has established systems to mitigate these. Internal risks are minimised by the development and implementation of policies and procedures, including those on health and safety, cash handling, IT, complaints and grievances. These are reviewed periodically to ensure that they meet the organisation's needs. A statement on reserves is included in this report: the Trustees recognise this is a significant area of risk for the organisation.

Funds held as a custodian
Darlington Citizens Advice Bureau also manages a client account for the Local Authority as a custodian.

Public Benefit
The charity's aims and achievements have been set out within this report. The activities set out in this report have been undertaken to further the charity's charitable purposes for the public benefit. The Trustees have complied with the duty under Section 4 of the Charities Act 2006 to have due regard to public benefit guidance published by the Charities Commission and the Trustees have paid due regard to this guidance in deciding what activities the charity should undertake.

All Trustees give their time voluntarily and receive no benefit from the charity. No expenses were reclaimed from the charity during the year.

Reference and Administrative Details

Registered charity name	Darlington Citizens Advice Bureau	
Charity registration number	1112414	
Company registration number	05562437	
Principal office and registered office	The Core Church Row Darlington DL1 5QD	
The Trustees		
	Lawrence McLeman	
	Robert W Murphy	
	David Byers	
	Christine Flintoft-Smith	
	Paul J Pimm	
	Barbara J Buckle	
	David Egglestone	
	Mark Redhead	
	Malcolm Head	(appointed 23 April 2021)
	Christopher J H Payne	(appointed 23 April 2021)
	Frances M Harris	(appointed 23 April 2021)
Company Secretary	Hazel Thompson	

Auditor	Allen Sykes Ltd Chartered Accountants & Statutory Auditor 5 Henson Close South Church Enterprise Park Bishop Auckland County Durham DL14 6WA
Bankers	Barclays Darlington Leicestershire Leicester LE87 2BB

Trustees' Responsibilities Statement

The trustees, who are also directors for the purposes of company law, are responsible for preparing the trustees' report and the accounts in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the charity trustees to prepare accounts for each year which give a true and fair view of the state of affairs of the charitable company and the incoming resources and application of resources, including the income and expenditure, for that period.

In preparing these accounts, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the applicable Charities SORP;
- make judgments and accounting estimates that are reasonable and prudent;
- prepare the accounts on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charity's transactions and disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the accounts comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Auditor

Each of the persons who is a trustee at the date of approval of this report confirms that:

- so far as they are aware, there is no relevant audit information of which the charity's auditor is unaware; and
- they have taken all steps that they ought to have taken as a trustee to make themselves aware of any relevant audit information and to establish that the charity's auditor is aware of that information.

The auditor is deemed to have been re-appointed in accordance with section 487 of the Companies Act 2006.

Small Company Provisions

This report has been prepared in accordance with the provisions applicable to companies entitled to the small companies exemption.

The trustees' annual report was approved on 16 November 2021 and signed on behalf of the board of trustees by:

Robert W Murphy
Chair

Darlington Citizens Advice Bureau

Company Limited by Guarantee

Independent Auditor's Report to the Members of Darlington Citizens Advice Bureau

Year Ended 31 March 2021

Opinion

We have audited the accounts of Darlington Citizens Advice Bureau (the 'charity') for the year ended 31 March 2021 which comprise the statement of financial activities (including income and expenditure account), statement of financial position, statement of cash flows and the related notes, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including FRS 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

In our opinion the accounts:

- give a true and fair view of the state of the charity's affairs as at 31 March 2021 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice;
- 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 accounts section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the accounts 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 accounts, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the accounts 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 charity's ability to continue as a going concern for a period of at least twelve months from when the accounts 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 annual report, other than the accounts and our auditor's report thereon. The trustees are responsible for the other information. Our opinion on the accounts does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the accounts, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the accounts or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the accounts or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Opinions on Other Matters Prescribed by the Companies Act 2006

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

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

Matters on Which We are Required to Report by Exception

In the light of the knowledge and understanding of the charity and its environment obtained in the course of the audit, we have not identified material misstatements in the trustees' 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 accounts are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' 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 accounts 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, the trustees (who are also the directors for the purposes of company law) are responsible for the preparation of the accounts 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 accounts that are free from material misstatement, whether due to fraud or error.

In preparing the accounts, the trustees are responsible for assessing the charity'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 charity or to cease operations, or have no realistic alternative but to do so.

Auditor's Responsibilities for the Audit of the Accounts

Our objectives are to obtain reasonable assurance about whether the accounts 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 accounts.

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 extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

Our approach to identifying and assessing the risks of material misstatement in respect of irregularities, including fraud and non-compliance with laws and regulations, was as follows:

- the engagement partner ensured that the engagement team collectively had the appropriate competence, capabilities and skills to identify or recognise non-compliance with applicable laws and regulations;
- we identified the laws and regulations applicable to the company through discussions with directors and other management, and from our commercial knowledge and experience of the sector;
- we focused on specific laws and regulations which we considered may have a direct material effect on the financial statements or the operations of the company, including the Companies Act 2006, Charities Act 2011, taxation legislation, data protection, anti-bribery, employment, environmental and health and safety legislation;
- we assessed the extent of compliance with the laws and regulations identified above through making enquiries of management and inspecting legal correspondence; and
- identified laws and regulations were communicated within the audit team regularly and the team remained alert to instances of non-compliance throughout the audit.

We assessed the susceptibility of the company's financial statements to material misstatement, including obtaining an understanding of how fraud might occur, by:

- making enquiries of management as to where they considered there was susceptibility to fraud, their knowledge of actual, suspected and alleged fraud; and
- considering the internal controls in place to mitigate risks of fraud and non-compliance with laws and regulations.

To address the risk of fraud through management bias and override of controls, we:
- performed analytical procedures to identify any unusual or unexpected relationships;
- tested journal entries to identify unusual transactions;
- assessed whether judgements and assumptions made in determining the accounting estimates were indicative of potential bias; and
- investigated the rationale behind any identified significant or unusual transactions.

In response to the risk of irregularities and non-compliance with laws and regulations, we designed procedures which included, but were not limited to:
- agreeing financial statement disclosures to underlying supporting documentation;
- enquiring of management as to actual and potential litigation and claims; and
- reviewing correspondence with HMRC, relevant regulators and the company's legal advisors.

There are inherent limitations in our audit procedures described above. The more removed that laws and regulations are from financial transactions, the less likely it is that we would become aware of non-compliance. Auditing standards also limit the audit procedures required to identify non-compliance with laws and regulations to enquiry of the directors and other management and the inspection of regulatory and legal correspondence, if any. Material misstatements that arise due to fraud can be harder to detect than those that arise from error as they may involve deliberate concealment or collusion.

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 accounts, 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 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 charity'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 accounts 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 charity to cease to continue as a going concern.

- Evaluate the overall presentation, structure and content of the accounts, including the disclosures, and whether the accounts represent the underlying transactions and events in a manner that achieves fair presentation.

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

Use of Our Report

This report is made solely to the charity'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 charity'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 charity and the charity's members as a body, for our audit work, for this report, or for the opinions we have formed.

P W Lamb

Mr P W Lamb (Senior Statutory Auditor)

For and on behalf of
Allen Sykes Ltd
Chartered Accountants & Statutory Auditor
5 Henson Close
South Church Enterprise Park
Bishop Auckland
County Durham
DL14 6WA

16/11/2021

Darlington Citizens Advice Bureau

Company Limited by Guarantee

Statement of Financial Activities
(including income and expenditure account)

Year Ended 31 March 2021

	Note	2021 Unrestricted funds £	2021 Restricted funds £	2021 **Total funds** £	2020 Total funds £
Income and endowments					
Donations and legacies	**5**	39,073	–	**39,073**	2,781
Charitable activities	**6**	6,726	624,626	**631,352**	665,168
Other trading activities	**7**	76,838	–	**76,838**	58,412
Investment income	**8**	61	–	**61**	168
Other income	**9**	4,000	–	**4,000**	3,000
Total income		126,698	624,626	**751,324**	729,529
Expenditure					
Expenditure on charitable activities	**10,11**	69,293	646,825	**716,118**	627,674
Total expenditure		69,293	646,825	**716,118**	627,674
Net income		57,405	(22,199)	**35,206**	101,855
Transfers between funds		15,741	(15,741)	–	–
Net movement in funds		73,146	(37,940)	**35,206**	101,855
Reconciliation of funds					
Total funds brought forward		175,965	114,326	**290,291**	188,436
Total funds carried forward		249,111	76,386	**325,497**	290,291

The statement of financial activities includes all gains and losses recognised in the year.
All income and expenditure derive from continuing activities.

The notes on pages 15 to 30 form part of these accounts.

Darlington Citizens Advice Bureau

Company Limited by Guarantee

Statement of Financial Position

31 March 2021

	Note	2021 £	£	2020 £
Fixed Assets				
Tangible fixed assets	17		–	690
Current Assets				
Debtors	18	101,507		58,444
Cash at bank and in hand		291,822		264,929
		393,329		323,373
Creditors: amounts falling due within one year	19	67,832		33,772
Net Current Assets			325,497	289,601
Total Assets Less Current Liabilities			325,497	290,291
Net Assets			325,497	290,291
Funds of the Charity				
Restricted funds			76,386	114,326
Unrestricted funds			249,111	175,965
Total charity funds	21		325,497	290,291

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

These accounts were approved by the board of trustees and authorised for issue on 16/11/2021 and are signed on behalf of the board by:

Robert W Murphy
Trustee

Paul J Pimm
Trustee

The notes on pages 15 to 30 form part of these accounts.

Darlington Citizens Advice Bureau

Company Limited by Guarantee

Statement of Cash Flows

Year Ended 31 March 2021

	2021	2020
	£	£
Cash Flows from Operating Activities		
Net income	**35,206**	101,855
Adjustments for:		
Depreciation of tangible fixed assets	**690**	1,597
Other interest receivable and similar income	**(61)**	(168)
Accrued (income)/expenses	**(8,076)**	2,850
Changes in:		
Trade and other debtors	**(43,063)**	6,557
Trade and other creditors	**42,136**	(9,079)
Cash generated from operations	**26,832**	103,612
Interest received	**61**	168
Net cash from operating activities	**26,893**	103,780
Net Increase in Cash and Cash Equivalents	**26,893**	103,780
Cash and Cash Equivalents at Beginning of Year	**264,929**	161,149
Cash and Cash Equivalents at End of Year	**291,822**	264,929

The notes on pages 15 to 30 form part of these accounts.

1. General Information

The charity is a public benefit entity and a private company limited by guarantee, registered in England and Wales and a registered charity in England and Wales. The address of the registered office is The Core, Church Row, Darlington, DL1 5QD.

2. Statement of Compliance

These accounts have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the 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) (Charities SORP (FRS 102)) and the Companies Act 2006.

3. Accounting Policies

Basis of Preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investments measured at fair value through income or expenditure.

The financial statements are prepared in sterling, which is the functional currency of the entity.

Going Concern

There are no material uncertainties about the charity's ability to continue.

Judgements and Key Sources of Estimation Uncertainty

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances. The trustees consider that there are no significant estimates or judgements affecting these financial statements.

Fund Accounting

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the purposes of the charity.

Designated funds are unrestricted funds earmarked by the trustees for specific purposes.

Restricted funds are subjected to restrictions on their expenditure imposed by the donor.

3. Accounting Policies *(continued)*

Income

All income is included in the statement of financial activities when the charity is entitled to the income, any performance related conditions attached have been met or are fully within the control of the charity, the income is considered probable and the amount can be quantified with reasonable accuracy. The following specific policies are applied to particular categories of income:

Donations and legacy income is received by way of donations, legacies, grants and gifts and is included in full in the Statement of Financial Activities when receivable. Where legacies have been notified to the charity but the criteria for income recognition have not been met, the legacy is treated as a contingent asset and disclosed if material. Grants, where entitlement is not conditional on the delivery of a specific performance by the charity, are recognised when the charity becomes unconditionally entitled to the grant.

Donated services and facilities are included at the value to the charity, being the amount the charity would have been willing to pay to obtain services or facilities of equivalent economic benefit on the open market.

Investment income is included when receivable.

Income from charitable trading activity is accounted for when earned.

Income from grants, where related to performance and specific deliverables, are accounted for as the charity earns the right to consideration by its performance.

Expenditure

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates:

Costs of raising funds comprise the costs associated with attracting donations, grants and legacies and the costs of trading for fundraising purposes.

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated between the expenditure categories of the SOFA on a basis designed to reflect the use of the resource. Costs relating to a particular activity are allocated directly, others are apportioned on an appropriate basis, as set out in the notes to the accounts.

Tangible Assets

Tangible fixed assets are initially recorded at cost, and subsequently stated at cost less any accumulated depreciation and impairment losses. The costs of minor additions or those costing below £500 are not capitalised.

3. Accounting Policies *(continued)*

Depreciation

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Fixtures & Fittings	-	25% straight line

Impairment of Fixed Assets

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date.

Financial Instruments

A financial asset or financial liability is recognised only when the entity becomes a party to the contractual provisions of the instrument.

Basic financial instruments are initially recognised at the amount receivable or payable including any related transaction costs, unless the arrangement constitutes a financing transaction, where it is recognised at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Current assets and current liabilities are subsequently measured at the cash or other consideration expected to be paid or received and not discounted.

Debt instruments are subsequently measured at amortised cost.

Defined Contribution Plans

Contributions to defined contribution plans are recognised as an expense in the period in which the related service is provided. Prepaid contributions are recognised as an asset to the extent that the prepayment will lead to a reduction in future payments or a cash refund.

When contributions are not expected to be settled wholly within 12 months of the end of the reporting date in which the employees render the related service, the liability is measured on a discounted present value basis. The unwinding of the discount is recognised as an expense in the period in which it arises.

Debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

Accrued income and tax recoverable is included at the best estimate of the amounts receivable at the balance sheet date.

Cash at Bank and in Hand

Cash at bank and cash in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

3. Accounting Policies *(continued)*

Creditors

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

4. Limited by Guarantee

The company is limited by guarantee. At 31 March 2021 there were 8 members (2020 - 8 members) each of whom had undertaken to contribute an amount not exceeding £1 in the event of a winding up.

5. Donations and Legacies

	Unrestricted Funds £	Restricted Funds £	**Total Funds 2021 £**
Donations			
General donations	867	–	**867**
GOLD donations	–	–	**–**
Lions Fund	1,650	–	**1,650**
Grants			
Darlington Borough Council Covid support grants	35,000	–	**35,000**
HMRC Job Retention Scheme	1,556	–	**1,556**
	39,073	–	**39,073**

	Unrestricted Funds £	Restricted Funds £	Total Funds 2020 £
Donations			
General donations	966	–	966
GOLD donations	–	1,815	1,815
Lions Fund	–	–	–
Grants			
Darlington Borough Council Covid support grants	–	–	–
HMRC Job Retention Scheme	–	–	–
	966	1,815	2,781

6. Charitable Activities

	Unrestricted Funds £	Restricted Funds £	**Total Funds 2021 £**
CCG Health - GP Surgeries	–	25,000	**25,000**
CCG - Northern Cancer Alliance	–	–	**–**
HBC Community Grants	–	6,032	**6,032**
West Park	–	22,594	**22,594**
Darlington Borough Council - Covid 19	–	–	**–**
Youth Employment Initiative (YEI)	–	64,527	**64,527**
Money Advice Service Face to Face Debt Advice (MASDAP) in partnership with Citizens Advice	–	125,726	**125,726**
Darlington Borough Council - Benefits Advice & Support Service	–	30,000	**30,000**
Macmillan Cancer Support	–	17,500	**17,500**
Universal Credit	–	65,425	**65,425**
Darlington Borough Council - Financial Crisis	–	65,917	**65,917**
Darlington Borough Council - Community Care	–	147,116	**147,116**
Step Forward Tees Valley (SFTV)	–	30,329	**30,329**
Darlington Borough Council - Trailblazer	–	14,475	**14,475**
Other charitable income	6,726	9,985	**16,711**
	6,726	624,626	**631,352**

	Unrestricted Funds £	Restricted Funds £	Total Funds 2020 £
CCG Health - GP Surgeries	–	25,000	25,000
CCG - Northern Cancer Alliance	–	25,000	25,000
HBC Community Grants	–	6,032	6,032
West Park	–	21,936	21,936
Darlington Borough Council - Covid 19	–	35,000	35,000
Youth Employment Initiative (YEI)	–	92,800	92,800
Money Advice Service Face to Face Debt Advice (MASDAP) in partnership with Citizens Advice	–	104,092	104,092
Darlington Borough Council - Benefits Advice & Support Service	–	30,016	30,016
Macmillan Cancer Support	–	17,703	17,703
Universal Credit	–	79,766	79,766
Darlington Borough Council - Financial Crisis	–	64,267	64,267
Darlington Borough Council - Community Care	–	106,085	106,085
Step Forward Tees Valley (SFTV)	–	39,034	39,034
Darlington Borough Council - Trailblazer	–	15,846	15,846
Other charitable income	2,591	–	2,591
	2,591	662,577	665,168

7. Other Trading Activities

	Unrestricted Funds £	**Total Funds 2021 £**	Unrestricted Funds £	Total Funds 2020 £
Room hire	5,050	**5,050**	36,924	36,924
Recharges from Redcar Citizens Advice	65,979	**65,979**	21,488	21,488
Legal Aid	5,809	**5,809**	–	–
	76,838	**76,838**	58,412	58,412

8. Investment Income

	Unrestricted Funds £	**Total Funds 2021 £**	Unrestricted Funds £	Total Funds 2020 £
Bank interest receivable	61	**61**	168	168

9. Other Income

	Unrestricted Funds £	**Total Funds 2021 £**	Unrestricted Funds £	Total Funds 2020 £
Employment allowance	4,000	**4,000**	3,000	3,000

10. Expenditure on Charitable Activities by Fund Type

	Unrestricted Funds £	Restricted Funds £	**Total Funds 2021 £**
General Advice	2,254	–	**2,254**
DBC Community Care	–	138,642	**138,642**
DBC Financial Crisis	–	39,869	**39,869**
YEI	–	63,419	**63,419**
SFTV	–	17,609	**17,609**
MASDAP	–	81,871	**81,871**
CCG Northern Cancer Alliance	–	4,481	**4,481**
Trailblazer	–	8,873	**8,873**
Universal Credit	–	42,499	**42,499**
Benefit Support	–	22,382	**22,382**
Redcar Recharges	65,173	–	**65,173**
Macmillan Cancer Support	–	11,816	**11,816**
DBC Covid-19	–	25,206	**25,206**
HBC Community Grants	–	8,424	**8,424**
CCG Health	–	14,916	**14,916**
GOLD	–	156	**156**
West Park	–	9,787	**9,787**
Other activities	–	2,172	**2,172**
Support costs	1,866	154,703	**156,569**
	69,293	646,825	**716,118**

	Unrestricted Funds £	Restricted Funds £	Total Funds 2020 £
General Advice	11,738	–	11,738
DBC Community Care	–	94,590	94,590
DBC Financial Crisis	–	53,082	53,082
YEI	–	72,086	72,086
SFTV	–	29,926	29,926
MASDAP	–	70,096	70,096
CCG Northern Cancer Alliance	–	13,973	13,973
Trailblazer	–	8,827	8,827
Universal Credit	–	61,892	61,892
Benefit Support	–	15,151	15,151
Redcar Recharges	–	–	–
Macmillan Cancer Support	–	12,178	12,178
DBC Covid-19	–	2,560	2,560
HBC Community Grants	–	748	748
CCG Health	–	16,510	16,510
GOLD	–	5,482	5,482
West Park	–	16,407	16,407
Other activities	–	–	–
Support costs	–	142,428	142,428
	11,738	615,936	627,674

11. Expenditure on Charitable Activities by Activity Type

	Activities undertaken directly £	Support costs £	**Total funds 2021 £**	Total funds 2020 £
General Advice	2,254	–	**2,254**	11,738
DBC Community Care	138,642	12,108	**150,750**	106,560
DBC Financial Crisis	39,869	13,734	**53,603**	66,839
YEI	63,419	23,214	**86,633**	85,619
SFTV	17,609	5,614	**23,223**	39,466
MASDAP	81,871	32,454	**114,325**	97,272
CCG Northern Cancer Alliance	4,481	2,083	**6,564**	20,063
Trailblazer	8,873	4,788	**13,661**	15,846
Universal Credit	42,499	14,283	**56,782**	79,833
Benefit Support	22,382	10,345	**32,727**	30,016
Redcar Recharges	65,173	–	**65,173**	–
Macmillan Cancer Support	11,816	3,877	**15,693**	17,703
DBC Covid-19	25,206	10,997	**36,203**	2,560
HBC Community Grants	8,424	3,308	**11,732**	748
CCG Health	14,916	6,564	**21,480**	25,000
GOLD	156	–	**156**	6,475
West Park	9,787	3,240	**13,027**	21,936
Other activities	2,172	9,960	**12,132**	–
	559,549	156,569	**716,118**	627,674

Support costs comprise:

	2021 £	2020 £
Staff costs	**45,981**	47,147
Premises costs	**56,179**	47,267
Office costs	**42,271**	38,059
Other costs	**12,138**	9,955
	156,569	142,428

12. Net Income

Net income is stated after charging/(crediting):

	2021 £	2020 £
Depreciation of tangible fixed assets	**690**	1,597

13. Auditors Remuneration

	2021 £	2020 £
Fees payable for the audit of the financial statements	**2,880**	2,880

14. Staff Costs and Emoluments

The total staff costs and employee benefits for the reporting period are analysed as follows:

	2021	2020
	£	£
Wages and salaries	**410,369**	374,276
Social security costs	**30,136**	26,177
Employer contributions to pension plans	**9,843**	8,758
	450,348	409,211

The average head count of employees during the year was 22 (2020: 22). The average number of full-time equivalent employees during the year is analysed as follows:

	2021	2020
	No.	No.
Number of staff	**22**	22

No employee received employee benefits of more than £60,000 during the year (2020: Nil).

Key Management Personnel

Key management personnel include all persons that have authority and responsibility for planning, directing and controlling the activities of the charity. The total compensation paid to key management personnel for services provided to the charity was £117,128 (2020:£110,128).

15. Trustee Remuneration and Expenses

Trustees received no remuneration or expenses in the year to 31st March 2021 (2020 - Nil).

16. Transfers between funds

The fund transfers relate to either transfers from restricted funds to unrestricted funds where non-monetary expenditure (e.g. management charges, etc) has been released during the year or transfers from unrestricted funds to restricted funds to cover a deficit on the fund where expenditure was greater than the income receivable. The transfers have been made in order that the restricted funds shown in the balance sheet at the year-end shows the total amount of funding remaining which has been restricted in its purpose.

17. Tangible Fixed Assets

	Fixtures and fittings	**Total**
	£	**£**
Cost		
At 1 April 2020 and 31 March 2021	115,212	**115,212**
Depreciation		
At 1 April 2020	114,522	**114,522**
Charge for the year	690	**690**
At 31 March 2021	115,212	**115,212**
Carrying amount		
At 31 March 2021	–	–
At 31 March 2020	690	690

18. Debtors

	2021	2020
	£	£
Trade debtors	**64,929**	16,051
Prepayments	**472**	1,477
Accrued income	**36,106**	40,916
	101,507	58,444

19. Creditors: amounts falling due within one year

	2021	2020
	£	£
Trade creditors	**16,491**	10,815
Accruals	**6,654**	14,730
Deferred income	**42,845**	6,400
Other creditors	**1,842**	1,827
	67,832	33,772

Deferred income comprises:

	2021	2020
	£	£
DBC Foodbank grant received in advance	**20,196**	–
Crisis Fund income received in advance	**2,452**	900
Community Care income received in advance	**1,927**	5,500
Trailblazer income received in advance	**762**	–
Universal Credit received in advance	**17,508**	–
	42,845	6,400

20. Pensions and Other Post Retirement Benefits

Defined contribution plans

The amount recognised in income or expenditure as an expense in relation to defined contribution plans was £9,843 (2020: £8,758).

21. Analysis of Charitable Funds

Unrestricted funds

	At 1 April 2020 £	Income £	Expenditure £	Transfers £	**At 31 March 2021 £**
General funds	175,275	126,698	(68,603)	15,741	**249,111**
Capital fund representing fixed assets	690	–	(690)	–	–
	175,965	126,698	(69,293)	15,741	**249,111**

	At 1 April 2019 £	Income £	Expenditure £	Transfers £	At 31 March 2020 £
General funds	109,131	65,137	(10,141)	11,148	175,275
Capital fund representing fixed assets	2,287	–	(1,597)	–	690
	111,418	65,137	(11,738)	11,148	175,965

21. Analysis of Charitable Funds *(continued)*

Restricted funds

	At 1 April 2020 £	Income £	Expenditure £	Transfers £	**At 31 March 2021 £**
Money Advice Service Face to Face Debt Advice Project in partnershhip with Citizens Advice (MASDAP)	–	125,726	(114,325)	(11,401)	–
CCG Health - GP Surgeries	–	25,000	(21,480)	(3,520)	–
Macmillan Cancer Support	–	17,500	(15,693)	(1,807)	–
CCG - Northern Cancer Alliance	29,937	–	(6,564)	–	**23,373**
Financial Crisis	–	65,917	(53,603)	–	**12,314**
Community Care	20,839	147,116	(148,884)	–	**19,071**
GOLD	12,225	–	(156)	–	**12,069**
Trailblazer	–	14,475	(13,661)	(814)	–
YEI	13,601	64,527	(86,633)	8,505	–
SFTV	–	30,329	(23,223)	–	**7,106**
West Park	–	22,594	(13,027)	(9,567)	–
GOLD Ballinger Trust	–	–	–	–	–
Universal Support - Help to Claim	–	65,425	(56,783)	(8,642)	–
Benefits Advice & Support Service	–	30,000	(32,727)	2,727	–
DBC Covid 19	32,440	–	(36,203)	3,763	–
HBC Community Grants	5,284	6,032	(11,732)	416	–
Warm Homes Fund 3	–	–	(2,996)	2,996	–
Energy Redress Scheme	–	–	(1,603)	1,603	–
NELC	–	4,985	(4,985)	–	–
Return to School	–	5,000	(2,547)	–	**2,453**
	114,326	624,626	(646,825)	(15,741)	**76,386**

21. Analysis of Charitable Funds *(continued)*

	At 1 April 2019 £	Income £	Expenditure £	Transfers £	At 31 March 2020 £
Money Advice Service Face to Face Debt Advice Project in partnershhip with Citizens Advice (MASDAP)	–	104,092	(97,272)	(6,820)	–
CCG Health - GP Surgeries	–	25,000	(25,000)	–	–
Macmillan Cancer Support	–	17,703	(17,703)	–	–
CCG - Northern Cancer Alliance	25,000	25,000	(20,063)	–	29,937
Financial Crisis	2,572	64,267	(66,839)	–	–
Community Care	21,314	106,085	(106,560)	–	20,839
GOLD	13,331	1,815	(2,921)	–	12,225
Trailblazer	–	15,846	(15,846)	–	–
YEI	6,420	92,800	(85,619)	–	13,601
SFTV	–	39,034	(39,466)	432	–
West Park	–	21,936	(21,936)	–	–
GOLD Ballinger Trust	8,314	–	(3,554)	(4,760)	–
Universal Support - Help to Claim	67	79,766	(79,833)	–	–
Benefits Advice & Support Service	–	30,016	(30,016)	–	–
DBC Covid 19	–	35,000	(2,560)	–	32,440
HBC Community Grants	–	6,032	(748)	–	5,284
Warm Homes Fund 3	–	–	–	–	–
Energy Redress Scheme	–	–	–	–	–
NELC	–	–	–	–	–
Return to School	–	–	–	–	–
	77,018	664,392	(615,936)	(11,148)	114,326

21. Analysis of Charitable Funds *(continued)*

Restricted funds are for the following purposes:

Money Advice Service (MAS DAP) Funded Debt Advice Project - Funding from National Advice Bureau to provide face to face money advice.

CCG Health - to provide advice in Darlington GP Practices

Macmillan Cancer support - This fund provides support to individuals affected by cancer.

CCG Northern Cancer Alliance - To deliver a volunteer Infrastructure to improve the quality of life for people living with and beyond cancer.

Financial Inclusion Crisis Support Service - provides a service for Darlington residents presenting in immediate financial hardship for utility top-ups, baby consumables & clothing vouchers along with generalist information & advice on how to maximise income, reduce debts and manage budgets.

Community Care Fund Service - to help to support vulnerable residents to remain in the community or move back in to the community after a period in supported or unsettled accommodation by providing a range of standard items (i.e. brown & white goods).

GOLD - This fund contains money raised for the project via fundraising and social events.

Trailblazer Funding - funded through the Department for Communities and Local Government (DCLG) Citizens Advice Darlington is a partner working to support people with benefit and financial advice who are at risk of homelessness.

Youth Employment Initiative - The Youth Employment Initiative is part-funded by the European Social Fund as part of the 2014- 2020 European Structural and Investment Funds Growth Programme in England. Supporting young people aged between 16-29 not in employment, education or training to access skills training and real life opportunities to move into education, training or employment.

Building Better Opportunities - Step Forward Tees Valley Programme is jointly funded by the Big Lottery Fund and the European Social Fund to support the hardest to reach to achieve real change in their lives, improving links between services to address needs and move people towards employment. As a partner organisation Citizens Advice Darlington provide specialist support to improve participant's financial skills.

West Park - funded by Tees, Esk & Wear Valleys NHS Foundation Trust and provides advice for patients at West Park Hospital.

Ballinger Trust - GOLD - 50+ Advocacy project - improving the quality of life for people 50+; delivering health support advocacy in respect of the care act and post bereavement financial safeguarding advocacy support.

Universal Support - Help to Claim - to provide an efficient support service for first time Universal Credit claimants. Providing advice, information & digital support aimed at helping claimants through to their first payment and any additional support that may be required.

Benefits Advice & Support Service - funded by Darlington Borough Council to provide a comprehensive service for residents presenting with needs around benefit eligibility; supporting benefit applications & claims and/or appeals where required.

21. Analysis of Charitable Funds *(continued)*

DBC Covid 19 - Darlington Citizens Advice received emergency grant funding to work in partnership with Darlington Borough Council to support Darlington residents to continue to access advice and crisis services during the lockdown period. This included the provision of additional weekend and bank holiday support to assess and provide help to those in need.

HBC Community Grants - Community Grants Programme is ESF funded for the purpose of mobilising disadvantaged or excluded unemployed and economically inactive people to facilitate their progress towards employment.

Warm Homes Fund 3 - The Warm Homes Fund (WHF) is designed to support Local Authorities, Housing Associations and other organisations working in partnership with them to address issues affecting fuel poor households. DCAB offers energy efficiency advice and health related programmes to people in fuel poverty.

Energy Redress Scheme - The Energy Redress Scheme (ERS) is designed to support energy consumers in vulnerable situations. The ERS project aims to provide energy advice to vulnerable consumers by bringing together local Citizens Advice with Health and Social agencies to deliver targeted support to vulnerable people in the borough of Darlington.

NELC (North East Law Centre)- A regional project aimed at providing specialist advice to support individuals to progress legal matters in the areas of welfare benefits, family law and employment. The project aim is to work with clients to help and support them to advance their own legal rights and follow legal processes.

Return to School – To provide school uniform items to families and children in financial hardship and poverty.

22. Analysis of Net Assets Between Funds

	Unrestricted Funds £	Restricted Funds £	**Total Funds 2021 £**
Tangible fixed assets	–	–	–
Current Assets	316,943	76,386	**393,329**
Creditors less than 1 year	(67,832)	–	**(67,832)**
Net assets	249,111	76,386	**325,497**

	Unrestricted Funds £	Restricted Funds £	Total Funds 2020 £
Tangible fixed assets	690	–	690
Current Assets	209,047	114,326	323,373
Creditors less than 1 year	(33,772)	–	(33,772)
Net assets	175,965	114,326	290,291

23. Analysis of Changes in Net Debt

	At 1 Apr 2020 £	Cash flows £	**At 31 Mar 2021 £**
Cash at bank and in hand	264,929	26,893	**291,822**

24. Post Balance Sheet Events

On 30 April 2021 the company acquired the trade, assets and liabilities of Redcar and Cleveland Citizens Advice Bureau. This resulted in an increase to the net assets of the company of £396,610.

25. Related Parties

The Trustees include representatives from local councils, organisations and businesses. A number of these bodies are currently funders of the charity, but any payments to them are in the normal course of business.

The company is under the control of the directors as a body and as such is not controlled by any individual.