

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.

# **Darlington Citizens Advice Bureau**

**Company Limited by Guarantee**

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

**Year Ended 31 March 2021**

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.



# **Darlington Citizens Advice Bureau**

## **Company Limited by Guarantee**

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

#### **Year Ended 31 March 2021**

- 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.

# Darlington Citizens Advice Bureau

Company Limited by Guarantee

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

Year Ended 31 March 2021

### 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

# **Darlington Citizens Advice Bureau**

**Company Limited by Guarantee**

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

**Year Ended 31 March 2021**

### **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.

# Darlington Citizens Advice Bureau

Company Limited by Guarantee

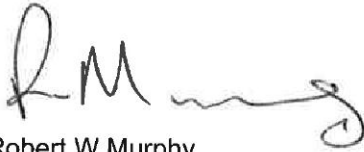
Trustees' Annual Report (Incorporating the Directors' Report) *(continued)*

Year Ended 31 March 2021

## 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:

A handwritten signature in black ink, appearing to read 'R Murphy', with a long horizontal flourish extending to the right.

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.

# **Darlington Citizens Advice Bureau**

**Company Limited by Guarantee**

**Independent Auditor's Report to the Members of Darlington Citizens Advice Bureau (continued)**

**Year Ended 31 March 2021**

## **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.

# **Darlington Citizens Advice Bureau**

**Company Limited by Guarantee**

**Independent Auditor's Report to the Members of Darlington Citizens Advice Bureau (continued)**

**Year Ended 31 March 2021**

## **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.



# **Darlington Citizens Advice Bureau**

**Company Limited by Guarantee**

## **Independent Auditor's Report to the Members of Darlington Citizens Advice Bureau (continued)**

**Year Ended 31 March 2021**

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.



# Darlington Citizens Advice Bureau

Company Limited by Guarantee

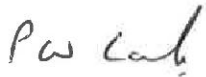
**Independent Auditor's Report to the Members of Darlington Citizens Advice Bureau** *(continued)*

**Year Ended 31 March 2021**

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.



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

		Unrestricted funds	2021 Restricted funds	Total funds	2020 Total funds
	Note	£	£	£	£
<b>Income and endowments</b>					
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
<b>Total income</b>		126,698	624,626	751,324	729,529
<b>Expenditure</b>					
Expenditure on charitable activities	10,11	69,293	646,825	716,118	627,674
<b>Total expenditure</b>		69,293	646,825	716,118	627,674
<b>Net income</b>		57,405	(22,199)	35,206	101,855
Transfers between funds		15,741	(15,741)	—	—
<b>Net movement in funds</b>		73,146	(37,940)	35,206	101,855
<b>Reconciliation of funds</b>					
Total funds brought forward		175,965	114,326	290,291	188,436
<b>Total funds carried forward</b>		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

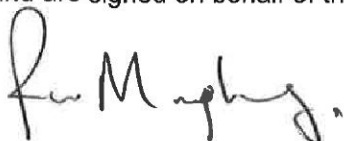
## Statement of Financial Position

31 March 2021

	Note	2021 £	£	2020 £
<b>Fixed Assets</b>				
Tangible fixed assets	17		—	690
<b>Current Assets</b>				
Debtors	18	101,507		58,444
Cash at bank and in hand		291,822		264,929
		<u>393,329</u>		<u>323,373</u>
<b>Creditors: amounts falling due within one year</b>	19	<u>67,832</u>		<u>33,772</u>
<b>Net Current Assets</b>			<u>325,497</u>	<u>289,601</u>
<b>Total Assets Less Current Liabilities</b>			<u>325,497</u>	<u>290,291</u>
<b>Net Assets</b>			<u>325,497</u>	<u>290,291</u>
<b>Funds of the Charity</b>				
Restricted funds			76,386	114,326
Unrestricted funds			<u>249,111</u>	<u>175,965</u>
<b>Total charity funds</b>	21		<u>325,497</u>	<u>290,291</u>

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 £
<b>Cash Flows from Operating Activities</b>		
Net income	35,206	101,855
<i>Adjustments for:</i>		
Depreciation of tangible fixed assets	690	1,597
Other interest receivable and similar income	(61)	(168)
Accrued (income)/expenses	(8,076)	2,850
<i>Changes in:</i>		
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
<b>Net Increase in Cash and Cash Equivalents</b>	26,893	103,780
<b>Cash and Cash Equivalents at Beginning of Year</b>	264,929	161,149
<b>Cash and Cash Equivalents at End of Year</b>	291,822	264,929

The notes on pages 15 to 30 form part of these accounts.

# **Darlington Citizens Advice Bureau**

**Company Limited by Guarantee**

**Notes to the Financial Statements**

**Year Ended 31 March 2021**

## **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.

# **Darlington Citizens Advice Bureau**

**Company Limited by Guarantee**

**Notes to the Financial Statements *(continued)***

**Year Ended 31 March 2021**

## **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.

# **Darlington Citizens Advice Bureau**

**Company Limited by Guarantee**

**Notes to the Financial Statements *(continued)***

**Year Ended 31 March 2021**

## **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.

# Darlington Citizens Advice Bureau

## Company Limited by Guarantee

### Notes to the Financial Statements (continued)

Year Ended 31 March 2021

#### 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 £
<b>Donations</b>			
General donations	867	—	867
GOLD donations	—	—	—
Lions Fund	1,650	—	1,650
<b>Grants</b>			
Darlington Borough Council Covid support grants	35,000	—	35,000
HMRC Job Retention Scheme	1,556	—	1,556
	<u>39,073</u>	<u>—</u>	<u>39,073</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2020 £
<b>Donations</b>			
General donations	966	—	966
GOLD donations	—	1,815	1,815
Lions Fund	—	—	—
<b>Grants</b>			
Darlington Borough Council Covid support grants	—	—	—
HMRC Job Retention Scheme	—	—	—
	<u>966</u>	<u>1,815</u>	<u>2,781</u>



# Darlington Citizens Advice Bureau

Company Limited by Guarantee

Notes to the Financial Statements (continued)

Year Ended 31 March 2021

## 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
	<u>6,726</u>	<u>624,626</u>	<u>631,352</u>

	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
	<u>2,591</u>	<u>662,577</u>	<u>665,168</u>

# Darlington Citizens Advice Bureau

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year Ended 31 March 2021

## 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	—	—
	<u>76,838</u>	<u>76,838</u>	<u>58,412</u>	<u>58,412</u>

## 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

# Darlington Citizens Advice Bureau

Company Limited by Guarantee

Notes to the Financial Statements (continued)

Year Ended 31 March 2021

## 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
	<u>69,293</u>	<u>646,825</u>	<u>716,118</u>

	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
	<u>11,738</u>	<u>615,936</u>	<u>627,674</u>

# Darlington Citizens Advice Bureau

Company Limited by Guarantee

## Notes to the Financial Statements (continued)

Year Ended 31 March 2021

### 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	—
	<u>559,549</u>	<u>156,569</u>	<u>716,118</u>	<u>627,674</u>

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
	<u>156,569</u>	<u>142,428</u>

### 12. Net Income

Net income is stated after charging/(crediting):

	2021 £	2020 £
Depreciation of tangible fixed assets	<u>690</u>	<u>1,597</u>

### 13. Auditors Remuneration

	2021 £	2020 £
Fees payable for the audit of the financial statements	<u>2,880</u>	<u>2,880</u>

# Darlington Citizens Advice Bureau

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year Ended 31 March 2021

## 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
	<u>450,348</u>	<u>409,211</u>

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	<u>22</u>	<u>22</u>

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 £
<b>Cost</b>		
At 1 April 2020 and 31 March 2021	<u>115,212</u>	<u>115,212</u>
<b>Depreciation</b>		
At 1 April 2020	114,522	114,522
Charge for the year	<u>690</u>	<u>690</u>
At 31 March 2021	<u>115,212</u>	<u>115,212</u>
<b>Carrying amount</b>		
At 31 March 2021	<u>—</u>	<u>—</u>
At 31 March 2020	<u>690</u>	<u>690</u>

# Darlington Citizens Advice Bureau

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year Ended 31 March 2021

## 18. Debtors

	2021	2020
	£	£
Trade debtors	64,929	16,051
Prepayments	472	1,477
Accrued income	36,106	40,916
	<u>101,507</u>	<u>58,444</u>

## 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
	<u>67,832</u>	<u>33,772</u>

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	—
	<u>42,845</u>	<u>6,400</u>

## 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).

# Darlington Citizens Advice Bureau

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year Ended 31 March 2021

## 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)	—	—
	<u>175,965</u>	<u>126,698</u>	<u>(69,293)</u>	<u>15,741</u>	<u>249,111</u>

	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
	<u>111,418</u>	<u>65,137</u>	<u>(11,738)</u>	<u>11,148</u>	<u>175,965</u>

# Darlington Citizens Advice Bureau

Company Limited by Guarantee

Notes to the Financial Statements (continued)

Year Ended 31 March 2021

## 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					
partnership 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
	<u>114,326</u>	<u>624,626</u>	<u>(646,825)</u>	<u>(15,741)</u>	<u>76,386</u>



# Darlington Citizens Advice Bureau

Company Limited by Guarantee

## Notes to the Financial Statements (continued)

Year Ended 31 March 2021

### 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 partnership 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	—	—	—	—	—
	<u>77,018</u>	<u>664,392</u>	<u>(615,936)</u>	<u>(11,148)</u>	<u>114,326</u>

# **Darlington Citizens Advice Bureau**

**Company Limited by Guarantee**

**Notes to the Financial Statements *(continued)***

**Year Ended 31 March 2021**

## **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.

# Darlington Citizens Advice Bureau

Company Limited by Guarantee

## Notes to the Financial Statements (continued)

Year Ended 31 March 2021

### 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)
<b>Net assets</b>	<b>249,111</b>	<b>76,386</b>	<b>325,497</b>

	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)
<b>Net assets</b>	<b>175,965</b>	<b>114,326</b>	<b>290,291</b>

### 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

# **Darlington Citizens Advice Bureau**

**Company Limited by Guarantee**

**Notes to the Financial Statements *(continued)***

**Year Ended 31 March 2021**

## **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.