

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
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INDEPENDENT AUDITORS	Allen Sykes Ltd Chartered Accountants & Statutory Auditors 5 Henson Close South Church Enterprise Park Bishop Auckland DL14 6WA
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BANKERS	Barclays, Darlington branch Leicester LE87 2BB
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Citizens Advice Darlington, Redcar & Cleveland
(formerly Darlington Citizens Advice Bureau)
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Year end 31 March 2023

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;

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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.

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

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.

Citizens Advice Darlington, Redcar & Cleveland
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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

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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.

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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:

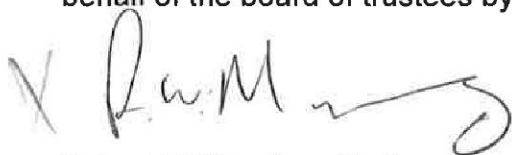
- so far as they are aware, there is no relevant audit information of which the charity's auditor is unaware; and
- they have taken all steps that they ought to have taken as a trustee to make themselves aware of any relevant audit information and to establish that the charity's auditor is aware of that 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 on15/11/2022.... 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.

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 (continued)

Year Ended 31 March 2023

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.

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 (continued)

Year Ended 31 March 2023

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.

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 (continued)

Year Ended 31 March 2023

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.

**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 (continued)**

Year Ended 31 March 2023

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

15/11/2022

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

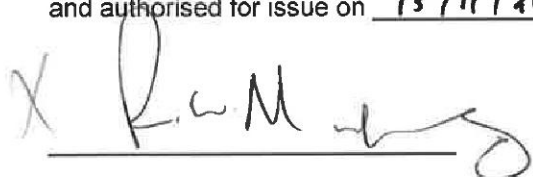
All of the Charity's activities derive from continuing operations during the above two periods.

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		<u>492,188</u>	<u>629,585</u>
		705,580	716,600
CREDITORS: Amounts falling due within one year	15	(46,382)	(53,360)
NET CURRENT ASSETS		<u>659,198</u>	<u>663,240</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>770,735</u>	<u>775,362</u>
Defined benefit pension scheme asset / (liability)	16	(3,969)	(6,225)
TOTAL NET ASSETS		<u><u>766,766</u></u>	<u><u>769,137</u></u>
FUNDS			
Restricted income funds		99,946	117,857
Designated funds		-	-
Unrestricted funds		<u>666,820</u>	<u>651,280</u>
TOTAL FUNDS		<u><u>766,766</u></u>	<u><u>769,137</u></u>

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

X 

name: Robert W Murphy
role: Trustee

X 

Paul J Pimm
Trustee

Company Registration Number : 05562437 (England & Wales)

The notes of pages 18 - 35 form part of these 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		<u>(137,990)</u>	<u>450,686</u>
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		<u>593</u>	<u>(112,923)</u>
 Net increase/(decrease) in cash and cash equivalents		 (137,397)	 337,763
 Cash and cash equivalents at 1 April 2022		 <u>629,585</u>	 <u>291,822</u>
Cash and cash equivalents at 31 March 2023	19	<u>492,188</u>	<u>629,585</u>

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.

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

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.

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

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.

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

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.

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

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.

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

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

**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

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

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

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:

	Unrestricted Funds	Restricted Funds	Total 2023	Total 2022
Funder	£	£	£	£
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

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

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

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

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

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

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	-
	<u>628,698</u>	<u>803,495</u>

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).

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

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

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

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

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

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

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	Period
	Ending	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	% per	% per
	annum	annum	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.

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

**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	-	207,496	(207,496)	-	-	-
Service Debt Advice	-	5,000	(5,000)	-	-	-
Client Disbursements - 700 Club	-	1,200	(107)	-	-	1,093
Client Disbursements - Inner Wheel	-	-	-	-	-	-
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

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

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

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	-	264,821	(242,200)	-	(22,621)	-
Service Debt Advice	-	163,909	(163,909)	-	-	-
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.

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

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

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).

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

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

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.

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

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.

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

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

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.