

HARTLEPOOL CITIZENS ADVICE BUREAU

England & Wales · Charity number 1140773

Details

Status Registered

Legal form Charitable company

Company number [07508891](#)

Registered 2011-03-10

Register [View on the Charity Commission register](#)

Contact

Address Citizens Advice Bureau
87 Park Road
Hartlepool
Cleveland
TS26 9HP

Phone 01429268242

Email enquiries@hartlepool.cabnet.org.uk

Website www.hartlepool-cab.co.uk

Activities

Objects: THE CHARITY’S OBJECTS ARE TO PROMOTE ANY CHARITABLE PURPOSE FOR THE PUBLIC BENEFIT BY THE ADVANCEMENT OF EDUCATION, THE PROTECTION AND PRESERVATION OF HEALTH AND THE RELIEF OF POVERTY, SICKNESS AND DISTRESS IN PARTICULAR, BUT WITHOUT LIMITATION, FOR THE BENEFIT OF THE COMMUNITY IN HARTLEPOOL AND SURROUNDING AREAS.

Activities: Citizens Advice Bureau in Hartlepool provides an advice, information and advocacy service for local residents. The Service provided covers a number of areas, these include, debt advice, employment law, consumer advice, housing advice and tenancy support service, welfare benefit advice, money guidance, taxes, utilities and other matters.

Classification

- **How:** Provides Advocacy/advice/information
- **What:** The Prevention Or Relief Of Poverty, Accommodation/housing
- **Who:** Children/young People, Elderly/old People, People With Disabilities, The General Public/mankind

Geography

- **Area of benefit:** HARTLEPOOL
- Hartlepool

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£605,441	£526,867	£597,855	13
2024-03-31	£418,498	£466,404	-	-
2023-03-31	£481,226	£443,720	-	-
2022-03-31	£477,320	£405,253	-	-
2021-03-31	£337,428	£284,601	-	-

Trustees

Name	Role	Appointed
ANTHONY RAINE	Chair	2014-01-27
ANTHONY JACKSON		2013-08-03
Brenda Harrison		2022-10-25
EDWIN JEFFRIES		
Gayle Longmire		2014-01-27
Julie Seymour		2024-06-14
Lynne Humphries		2022-10-25

HARTLEPOOL CITIZENS ADVICE BUREAU

England & Wales - Charity number 1140773

Accounts

REGISTRAR.

COMPANY REGISTRATION NUMBER: 07508891
CHARITY REGISTRATION NUMBER: 1140773

**Hartlepool Citizens Advice Bureau
Company Limited by Guarantee
Unaudited Financial Statements
31 March 2025**

TREMAINE

Chartered accountants
19 Tremaine Close
Hartlepool
TS27 3LE



Hartlepool Citizens Advice Bureau

Company Limited by Guarantee

Financial Statements

Year ended 31 March 2025

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Hartlepool Citizens Advice Bureau

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report)

Year ended 31 March 2025

The trustees, who are also the directors for the purposes of company law, present their report and the unaudited financial statements of the charity for the year ended 31 March 2025.

Reference and administrative details

Registered charity name Hartlepool Citizens Advice Bureau

Charity registration number 1140773

Company registration number 07508891

Principal office and registered office 87 Park Road
Hartlepool
TS26 9HP

The trustees

Anthony N Jackson
Edwin Jeffries
Gayle Longmire
Anthony Raine
Brenda Harrison
Dr Lynne P Humphries
J Seymour (Appointed 14 June 2024)

Ken Natt (Resigned 15 April 2024)
Yousuf Khan (Resigned 15 April 2024)

Company secretary Ruairidh Brooks (Ross)

Independent examiner Julie Todd Tremaine Chartered Certified Accountants
19 Tremaine Close
Hartlepool
TS27 3LE

Hartlepool Citizens Advice Bureau

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2025

Structure, governance and management

The organisation for the period covered by this report was an incorporated charity registered with the Charity Commission of England and Wales. The charity is governed by its memorandum and articles of association adopted on the 28th January 2011. The memorandum sets out the aims and objectives of the organisation and delegates day-to-day management responsibilities to the manager who is currently Mr Ruairidh Brooks (Ross).

The organisation is registered as a company limited by guarantee and the company was registered with the Charity Commission on the 10th March 2011. For operational purposes the company became fully incorporated on the 1st July 2011. The previous unincorporated charity registration number was 514760.

The manager takes the responsibility for the induction of new Trustee board members and this induction process can include:

- provision of background information about the organisation and about Citizens Advice
- question and answer sessions
- meetings with other staff members
- internal and external seminars.

The organisation has a Business and Development Plan (B&DP) which covers a period of three years and progress reports on the implementation of the aims and objectives of the plan are presented to the Trustee Board. The B&DP is also subject to a full yearly review.

The Trustee Board undertakes a yearly Risk Assessment and compiles a Risk Register for which any known and potential risks to the organisation are identified and plans formulated to address such risks. The Trustee Board also has a Business Continuity Plan which is also reviewed and updated every 12 months.

The Trustee Board also carries out an annual appraisal of its own performance.

Objectives and activities

The organisation's overall objective is to maintain a Citizens Advice service in the Hartlepool district with the aim of offering local residents advice, advocacy and information services. The organisation compiles and publishes an Annual Report and this report contains information and detail on all of various activities and services provided during the preceding year as well as performance indicators and reports from staff members on their work.

The manager prepares quarterly reports for the Trustee board covering service delivery, project performances and related matters. The organisation has a well-publicised complaints procedure and all complaints are dealt with in accordance with guidance from Citizens Advice. The organisation is also fully compliant with the General Data Protection Regulations (GDPR).

Strategic report

The following sections for achievements and performance and financial review form the strategic report of the charity.

Hartlepool Citizens Advice Bureau

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2025

Achievements and performance

In 2024/2025, the organisation strengthened our core services and expanded our targeted support. Our Energy Advice programme, funded by the British Gas Energy Trust, helped hundreds of households manage rising utility costs and access grants and efficiency measures. We also deepened our partnership with the Money Advice and Pensions Service (MAPS), ensuring continuity of debt and budgeting support for vulnerable clients.

We remain committed to providing face-to-face advice, championing equity in service delivery, and adapting to the evolving needs of our community. Our achievements this year reflect the resilience of our organisation and the trust placed in us by the people of Hartlepool.

Public Benefit

The organisation provided significant public value and some of the key benefits for 2024/2025 were:

- A comprehensive face-to-face debt advice service
- A welfare benefit advice service, including income maximisation and tribunal appeals
- An advocacy service for individuals with mental health problems
- An employment law advice service, including help with employment tribunals and Settlement Agreements
- Energy and housing advice
- 4,989 clients received our support covering 15,576 separate issues
- Across the service we helped clients secure a total of £3,689,540 in additional income via benefit claims.

Details of the above services are included in the organisation's Annual Report for 2024/2025. During the year the organisation also worked in partnership with a number of other agencies and these included:

- British gas Energy trust
- Hartlepool Borough Council
- Waythrough
- National Citizens Advice
- TMJ Legal Services
- Hodge Wealth Management
- Hartlepool Advocacy Hub
- Citizens Advice Darlington Redcar & Cleveland
- Hartlepool and Stockton Health
- Hartlepool Foodbank
- Hartlepower

Hartlepool Citizens Advice Bureau

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2025

Financial review

The organisation received grants, donations and fees from a number of sources during the year and these included: The Money Advice and Pensions Service, Hartlepool Borough Council, The Northern Inclusion Consortium, Citizens advice, The Access to Justice Foundation, The British Gas Energy Trust, The Warm Home Fund, The National Lottery Community Fund and others.

The organisation seeks to act prudently in all matters related to financial management and during 2024/2025 had the following support arrangements in place:

- a Treasurer
- a Financial Consultant
- a Financial Administrative Assistant
- a Finance, Staffing and General Purposes Sub-Committee
- an external payroll company (Jane Ascroft Accountancy)
- an accountancy firm (TREMAINE).

Financial reports are presented to quarterly meetings of the Finance, Staffing and General Purposes Sub-Committee covering budget performance, projects income and expenditure and financial health monitoring.

Reserves Policy

The Trustee Board has set a Reserves Policy equivalent to 4 month's full operating costs and seeks to reach a level of 6 months operating costs when feasible and prudent to do so. The Trustee Board reviews this policy on a yearly basis or earlier if circumstances justify this.

Transactions and Financial Position

The statement of financial activities shows a surplus for the year of £78,574 and total charity funds were £597,855 of which fixed assets were £205,160.

The unrestricted funds of the charity as of the 31st March 2025 amounted to £355,795.

Plans for the Future

For the year 2023/2024, the organisation will:

- comply with all Citizens Advice membership requirements
- meet all of the contractual requirements set by funding bodies
- seek to secure funding for service development
- work with other local organisations to enhance and expand our services
- continue to recruit and train volunteer staff
- work in partnership with other Citizens Advice offices

Funds held as custodian trustee

There are no such funds held by the organisation.

Funds held as custodian trustee

There are no such funds held by the organisation.

Hartlepool Citizens Advice Bureau

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2025

The trustees' annual report and the strategic report were approved on 22 September 2025 and signed on behalf of the board of trustees by:



Anthony Raine
Trustee

Hartlepool Citizens Advice Bureau

Company Limited by Guarantee

Independent Examiner's Report to the Trustees of Hartlepool Citizens Advice Bureau

Year ended 31 March 2025

I report to the trustees on my examination of the financial statements of Hartlepool Citizens Advice Bureau ('the charity') for the year ended 31 March 2025.

Responsibilities and basis of report

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

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

Independent examiner's statement

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

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

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

Hartlepool Citizens Advice Bureau

Company Limited by Guarantee

Independent Examiner's Report to the Trustees of Hartlepool Citizens Advice Bureau *(continued)*

Year ended 31 March 2025

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



Julie Todd
Tremaine Chartered Certified Accountants
Independent Examiner

19 Tremaine Close
Hartlepool
TS27 3LE

23 September 2025

Hartlepool Citizens Advice Bureau

Company Limited by Guarantee

Statement of Financial Activities (including income and expenditure account)

Year ended 31 March 2025

		Unrestricted funds £	2025 Restricted funds £	Total funds £	2024 Total funds £
Income and endowments	Note				
Donations and legacies	5	60,758	523,923	584,681	402,408
Charitable activities	6	11,575	—	11,575	13,667
Other trading activities	7	8,300	—	8,300	1,450
Investment income	8	885	—	885	973
Total income		<u>81,518</u>	<u>523,923</u>	<u>605,441</u>	<u>418,498</u>
Expenditure					
Expenditure on charitable activities	9	57,842	469,025	526,867	466,404
Total expenditure		<u>57,842</u>	<u>469,025</u>	<u>526,867</u>	<u>466,404</u>
Net income/(expenditure)		<u>23,676</u>	<u>54,898</u>	<u>78,574</u>	<u>(47,906)</u>
Transfers between funds		32,646	(32,646)	—	—
Net movement in funds		<u>56,322</u>	<u>22,252</u>	<u>78,574</u>	<u>(47,906)</u>
Reconciliation of funds					
Total funds brought forward		299,473	219,808	519,281	567,187
Total funds carried forward		<u>355,795</u>	<u>242,060</u>	<u>597,855</u>	<u>519,281</u>

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 12 to 25 form part of these financial statements.

Hartlepool Citizens Advice Bureau

Company Limited by Guarantee

Statement of Financial Position

31 March 2025

	Note	2025 £	2024 £
Fixed assets			
Tangible fixed assets	14	205,160	213,359
Current assets			
Debtors	15	76,278	42,242
Cash at bank and in hand		323,172	269,278
		<u>399,450</u>	<u>311,520</u>
Creditors: amounts falling due within one year	16	<u>6,755</u>	<u>5,598</u>
Net current assets		<u>392,695</u>	<u>305,922</u>
Total assets less current liabilities		<u>597,855</u>	<u>519,281</u>
Net assets		<u>597,855</u>	<u>519,281</u>
Funds of the charity			
Restricted funds		242,060	219,808
Unrestricted funds		<u>355,795</u>	<u>299,473</u>
Total charity funds	18	<u>597,855</u>	<u>519,281</u>

For the year ending 31 March 2025 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476;
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of financial statements.

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

The statement of financial position
continues on the following page.

The notes on pages 12 to 25 form part of these financial statements.

Hartlepool Citizens Advice Bureau

Company Limited by Guarantee

Statement of Financial Position *(continued)*

31 March 2025

These financial statements were approved by the board of trustees and authorised for issue on 22 September 2025, and are signed on behalf of the board by:



Anthony Raine
Trustee

The notes on pages 12 to 25 form part of these financial statements.

Hartlepool Citizens Advice Bureau

Company Limited by Guarantee

Statement of Cash Flows

Year ended 31 March 2025

	2025 £	2024 £
Cash flows from operating activities		
Net income/(expenditure)	78,574	(47,906)
<i>Adjustments for:</i>		
Depreciation of tangible fixed assets	8,199	23,698
Other interest receivable and similar income	(885)	(973)
Accrued income	(31,737)	(18,273)
<i>Changes in:</i>		
Trade and other debtors	(14)	954
Trade and other creditors	(1,128)	423
Cash generated from operations	53,009	(42,077)
Interest received	885	973
Net cash from/(used in) operating activities	<u>53,894</u>	<u>(41,104)</u>
Net increase/(decrease) in cash and cash equivalents	53,894	(41,104)
Cash and cash equivalents at beginning of year	269,278	310,382
Cash and cash equivalents at end of year	<u>323,172</u>	<u>269,278</u>

The notes on pages 12 to 25 form part of these financial statements.

Hartlepool Citizens Advice Bureau

Company Limited by Guarantee

Notes to the Financial Statements

Year ended 31 March 2025

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 87 Park Road, Hartlepool, TS26 9HP.

2. Statement of compliance

These financial statements 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 investment properties 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.

Changes in accounting policies

During the year the trustees adopted a policy of capitalising fixed assets which are above £2,000. In addition the method of depreciation for fixed assets such as fixtures, fittings and equipment will change from 20% reducing balance to 20% straight line.

Changes in accounting estimates

For the financial year ended 31 March 2024 the trustees agreed to change the method used to capitalise fixtures, fittings and equipment. All items with a value of £2,000 or less will no longer be capitalised, as a result those fixtures, fittings and equipment with a cost value of less than £2,000 have been fully depreciated.

The change in estimation gives rise to an increase in depreciation charge for the previous year. Without this change the depreciation would have been £4,141 as opposed to £15,499 charged to the Statement of Financial Activities resulting in a decrease in unrestricted reserves.

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.

Hartlepool Citizens Advice Bureau

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2025

3. Accounting policies *(continued)*

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.

Incoming resources

All incoming resources are included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
- legacy income is recognised when receipt is probable and entitlement is established.
- income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.
- income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

Hartlepool Citizens Advice Bureau

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2025

3. Accounting policies *(continued)*

Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.
- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- 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 to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

Tangible assets

Tangible assets are initially recorded at cost, and subsequently stated at cost less any accumulated depreciation and impairment losses. Any tangible assets carried at revalued amounts are recorded at the fair value at the date of revaluation less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

An increase in the carrying amount of an asset as a result of a revaluation, is recognised in other recognised gains and losses, unless it reverses a charge for impairment that has previously been recognised as expenditure within the statement of financial activities. A decrease in the carrying amount of an asset as a result of revaluation, is recognised in other recognised gains and losses, except to which it offsets any previous revaluation gain, in which case the loss is shown within other recognised gains and losses on the statement of financial activities.

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:

Freehold property	-	2% straight line
Plant and machinery	-	20% straight line
Equipment	-	20% straight line

Hartlepool Citizens Advice Bureau

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2025

3. Accounting policies *(continued)*

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.

4. Limited by guarantee

Hartlepool Citizen Advice Bureau is a company limited by guarantee and accordingly does not have a share capital.

Every member of the company undertakes to contribute such amount as may be required not exceeding £1 to the assets of the charitable company in the event of its being wound up while he or she is a member, or within one year after he or she ceases to be a member.

5. Donations and legacies

	Unrestricted Funds £	Restricted Funds £	Total Funds 2025 £
Donations			
Donations	40,758	–	40,758
Grants			
Citizen Advice - Cost of Living	–	28,742	28,742
Energy Redress Scheme	–	21,903	21,903
British Gas Energy Trust	–	107,577	107,577
Tees Valley Move Forward	–	60,031	60,031
Citizens Advice - Debt Advice Service	–	112,126	112,126
Citizens Advice - Energy Advice Programme	–	39,900	39,900
Citizens Advice - HOPE	–	12,144	12,144
Hartlepool Borough Council Household Support	–	99,000	99,000
Hartlepool Borough Council Income Maximisation	20,000	–	20,000
Glasspool Charity Trust	–	42,500	42,500
	<u>60,758</u>	<u>523,923</u>	<u>584,681</u>

Hartlepool Citizens Advice Bureau

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2025

5. Donations and legacies *(continued)*

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
Donations			
Donations	1,903	–	1,903
Grants			
Citizen Advice - Cost of Living	–	31,125	31,125
Energy Redress Scheme	–	10,763	10,763
British Gas Energy Trust	–	101,782	101,782
Tees Valley Move Forward	–	14,382	14,382
Citizens Advice - Debt Advice Service	–	116,981	116,981
Citizens Advice - Energy Advice Programme	–	23,100	23,100
Step Forward Tees Valley	–	372	372
Hartlepool Borough Council Household Support	–	102,000	102,000
	<u>1,903</u>	<u>400,505</u>	<u>402,408</u>

6. Charitable activities

	Unrestricted Funds £	Total Funds 2025 £	Unrestricted Funds £	Total Funds 2024 £
General advice service	2,450	2,450	2,287	2,287
Adult Advocacy Services	9,845	9,845	10,660	10,660
Probation Service	(720)	(720)	720	720
	<u>11,575</u>	<u>11,575</u>	<u>13,667</u>	<u>13,667</u>

7. Other trading activities

	Unrestricted Funds £	Total Funds 2025 £	Unrestricted Funds £	Total Funds 2024 £
Room hire	<u>8,300</u>	<u>8,300</u>	<u>1,450</u>	<u>1,450</u>

8. Investment income

	Unrestricted Funds £	Total Funds 2025 £	Unrestricted Funds £	Total Funds 2024 £
Bank interest received	<u>885</u>	<u>885</u>	<u>973</u>	<u>973</u>

Hartlepool Citizens Advice Bureau

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2025

9. Expenditure on charitable activities by fund type

	Unrestricted Funds £	Restricted Funds £	Total Funds 2025 £
Generalist Advice	36,041	–	36,041
Hartlepool Borough Council - Income Maximisation	9,721	–	9,721
Citizens Advice - Debt Advice Service	–	94,225	94,225
Building Fund	–	8,199	8,199
Citizen Advice - HOPE	–	12,144	12,144
Citizens Advice - Energy Advice Programme	–	16,621	16,621
Legacy Fund	256	–	256
Energy Redress Scheme	–	21,903	21,903
Glasspool	–	34,305	34,305
Cost of Living	–	26,468	26,468
Hartlepool Borough Council Household Support	–	89,100	89,100
British Gas Extra Client Grants	–	4,362	4,362
Hartlepool Advocacy	11,824	–	11,824
British Gas-Supporting Communities At Risk Programme	–	104,239	104,239
Fixtures & Fittings Fund	–	–	–
Human Kind - Boost	–	21,868	21,868
Human Kind - Leap	–	35,591	35,591
	<u>57,842</u>	<u>469,025</u>	<u>526,867</u>
	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
Generalist Advice	3,651	–	3,651
Citizens Advice - Debt Advice Service	–	111,720	111,720
Building Fund	–	8,199	8,199
Citizens Advice - Energy Advice Programme	–	23,100	23,100
Citizens Advice - Debt Modernisation	–	5,261	5,261
Energy Redress Scheme	–	10,763	10,763
BLVS	–	20,280	20,280
Step Forward Tees Valley	–	372	372
Cost of Living	–	44,673	44,673
British Gas Client Grants	–	3,231	3,231
Hartlepool Borough Council Household Support	–	102,000	102,000
British Gas Extra Client Grants	–	28,536	28,536
Hartlepool Advocacy	8,757	–	8,757
British Gas-Supporting Communities At Risk Programme	–	65,216	65,216
Fixtures & Fittings Fund	15,499	–	15,499
Human Kind - Boost	–	11,431	11,431
Human Kind - Leap	–	2,951	2,951
Probation Service Support	764	–	764
	<u>28,671</u>	<u>437,733</u>	<u>466,404</u>

Hartlepool Citizens Advice Bureau

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2025

10. Net income/(expenditure)

Net income/(expenditure) is stated after charging/(crediting):

	2025	2024
	£	£
Depreciation of tangible fixed assets	<u>8,199</u>	<u>23,698</u>

11. Independent examination fees

	2025	2024
	£	£
Fees payable to the independent examiner for: Independent examination of the financial statements	<u>600</u>	<u>700</u>

12. Staff costs

The total staff costs and employee benefits for the reporting period are analysed as follows:

	2025	2024
	£	£
Wages and salaries	305,848	257,998
Social security costs	20,308	15,182
Employer contributions to pension plans	<u>6,034</u>	<u>5,209</u>
	<u>332,190</u>	<u>278,389</u>

The average head count of employees during the year was 14 (2024: 13). The average number of full-time equivalent employees during the year is analysed as follows:

	2025	2024
	No.	No.
Management & administration	1	1
Charitable activities	<u>13</u>	<u>12</u>
	<u>14</u>	<u>13</u>

No employee received employee benefits of more than £60,000 during the year (2024: Nil).

13. Trustee remuneration and expenses

No remuneration or other benefits from employment with the charity or a related entity were received by the trustees.

Hartlepool Citizens Advice Bureau

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2025

14. Tangible fixed assets

	Freehold property £	Plant and machinery £	Equipment £	Total £
Cost				
At 1 April 2024 and 31 March 2025	<u>409,940</u>	<u>30,084</u>	<u>82,675</u>	<u>522,699</u>
Depreciation				
At 1 April 2024	196,581	30,084	82,675	309,340
Charge for the year	8,199	—	—	8,199
At 31 March 2025	<u>204,780</u>	<u>30,084</u>	<u>82,675</u>	<u>317,539</u>
Carrying amount				
At 31 March 2025	<u>205,160</u>	<u>—</u>	<u>—</u>	<u>205,160</u>
At 31 March 2024	<u>213,359</u>	<u>—</u>	<u>—</u>	<u>213,359</u>

15. Debtors

	2025 £	2024 £
Prepayments and accrued income	<u>76,278</u>	<u>42,242</u>

16. Creditors: amounts falling due within one year

	2025 £	2024 £
Accruals and deferred income	5,558	3,273
Other creditors	<u>1,197</u>	<u>2,325</u>
	<u>6,755</u>	<u>5,598</u>

17. 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 £6,034 (2024: £5,209).

Hartlepool Citizens Advice Bureau

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2025

18. Analysis of charitable funds

Unrestricted funds

	At 1 April 2024 £	Income £	Expenditure £	Transfers £	At 31 March 2025 £
Generalist Advice	272,511	13,209	(36,041)	32,646	282,325
Hartlepool Advocacy	2,006	9,845	(11,824)	-	27
Redundancy Fund	25,000	-	-	-	25,000
Legacy Fund	-	38,464	(256)	-	38,208
Hartlepool Borough Council - Income Maximisation	-	20,000	(9,721)	-	10,279
Probation Service Support	(44)	-	-	-	(44)
	<u>299,473</u>	<u>81,518</u>	<u>(57,842)</u>	<u>32,646</u>	<u>355,795</u>

	At 1 April 2023 £	Income £	Expenditure £	Transfers £	At 31 March 2024 £
Generalist Advice	269,549	6,613	(3,651)	-	272,511
Hartlepool Advocacy	103	10,660	(8,757)	-	2,006
Fixed Assets - Fixtures & Fittings	15,499	-	(15,499)	-	-
Redundancy Fund	25,000	-	-	-	25,000
Probation Service Support	-	720	(764)	-	(44)
	<u>310,151</u>	<u>17,993</u>	<u>(28,671)</u>	<u>-</u>	<u>299,473</u>

Generalist Advice

The general reserve represents the free funds of the charity which are not designated for particular purposes.

Fixed Assets - Fixtures & Fittings

Fixtures and fittings represent the net book value of office equipment and fixtures & fittings.

Redundancy Fund

The Redundancy Fund has been designated for future redundancy costs for long serving employees of the Bureau.

Hartlepool Citizens Advice Bureau

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2025

18. Analysis of charitable funds *(continued)*

Restricted funds

	At 1 April 2024 £	Income £	Expenditure £	Transfers £	At 31 March 2025 £
Citizens Advice - Increasing Debt advice Capacity	–	112,126	(94,226)	(17,900)	–
Building Fund	213,359	–	(8,199)	–	205,160
Citizens Advice - Energy Advice Programme	–	39,900	(16,621)	–	23,279
Energy Redress Scheme	–	21,903	(21,903)	–	–
Cost of Living	–	28,742	(26,468)	(2,274)	–
British Gas Client Grants	4,799	–	–	(4,799)	–
British Gas Back On Track	1,650	–	–	(1,650)	–
British Gas - Extra client grants	–	4,362	(4,362)	–	–
Hartlepool Borough Council Household Support	–	99,000	(89,100)	(9,900)	–
British Gas Supporting Communities At Risk	–	103,215	(104,238)	6,449	5,426
Tees Valley Move Forward - Humankind Boost	–	24,440	(21,868)	(2,572)	–
Tees Valley Move Forward - Humankind Leap	–	35,591	(35,591)	–	–
Citizen Advice - HOPE	–	12,144	(12,144)	–	–
Glasspool Charity Trust - Client Assistance	–	42,500	(34,305)	–	8,195
	<u>219,808</u>	<u>523,923</u>	<u>(469,025)</u>	<u>(32,646)</u>	<u>242,060</u>

Hartlepool Citizens Advice Bureau

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2025

18. Analysis of charitable funds *(continued)*

	At 1 April 2023 £	Income £	Expenditure £	Transfers £	At 31 March 2024 £
Citizen Advice - Debt Advice Service	–	111,720	(111,720)	–	–
Building Fund	221,558	–	(8,199)	–	213,359
Citizens Advice - Energy Advice Programme	–	23,100	(23,100)	–	–
Citizen Advice - Debt Modernisation	–	5,261	(5,261)	–	–
Energy Redress Scheme	–	10,763	(10,763)	–	–
Cost of Living	13,548	31,125	(44,673)	–	–
British Gas Client Grants	–	8,030	(3,231)	–	4,799
British Gas Back On Track	1,650	–	–	–	1,650
British Gas Energy Trust	–	28,536	(28,536)	–	–
Hartlepool Borough Council Household Support	–	102,000	(102,000)	–	–
Sir James Knott Trust	20,280	–	(20,280)	–	–
British Gas Supporting Communities At Risk	–	65,216	(65,216)	–	–
Step Forward Tees Valley	–	372	(372)	–	–
Tees Valley Move Forward - Humankind Boost	–	11,431	(11,431)	–	–
Tees Valley Move Forward - Humankind Leap	–	2,951	(2,951)	–	–
	<u>257,036</u>	<u>400,505</u>	<u>(437,733)</u>	<u>–</u>	<u>219,808</u>

Hartlepool Citizens Advice Bureau

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2025

18. Analysis of charitable funds *(continued)*

Universal Credit Help to Claim

This service is funded by the Department of Work and Pensions and provides help and support with online claims for Universal Credit.

Energy Advice Programme

This service is funded by energy suppliers via Ofgem and provides a range of energy related advice to local consumers.

The Debt Advice Service

The Debt Advice service provides comprehensive face-to-face debt advice support for clients who are in personal debt. The Money Advice and Pensions Service provide funding for this service and they contract with Citizens Advice who in turn then fund local offices.

British Gas Energy Trust

The British Gas Energy Trust's Supporting Communities at Risk Programme (SCARP) provides significant funding for a service that provides critical in-depth support that addresses both the symptoms and root causes of fuel deprivation, including poor money management and home energy inefficiency.

Tees Valley Move Forward

Tees Valley Move Forward (TVMF) is a programme that offers tailored, wrap-around one-to-one support to those who are short and long-term unemployed and includes help to find and access jobs, work experience and training. It is designed to give assistance to people who are not currently working but would like to return to work, including those facing health barriers to gaining employment.

Hartlepool Citizens Advice Bureau

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2025

19. Analysis of net assets between funds

	Unrestricted Funds £	Restricted Funds £	Total Funds 2025 £
Tangible fixed assets	–	205,160	205,160
Current assets	362,550	36,900	399,450
Creditors less than 1 year	(6,755)	–	(6,755)
Net assets	<u>355,795</u>	<u>242,060</u>	<u>597,855</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
Tangible fixed assets	–	213,359	213,359
Current assets	305,071	6,449	311,520
Creditors less than 1 year	(5,598)	–	(5,598)
Net assets	<u>299,473</u>	<u>219,808</u>	<u>519,281</u>

Hartlepool Citizens Advice Bureau

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2025

20. Analysis of changes in net debt

	At 1 Apr 2024	Cash flows	At 31 Mar 2025
	£	£	£
Cash at bank and in hand	<u>269,278</u>	<u>53,894</u>	<u>323,172</u>

21. Related parties

During the year a contract for IT support services was entered into with one of the directors/trustees. The amount charged for such services amounted to £Nil; (2024 - £5,000), no payments were outstanding at the year end.

In turn the same director/trustee was charged by the charity £800; (2024 - £700) for room hire. No amounts were outstanding at the year end.

Hartlepool Citizens Advice Bureau

Company Limited by Guarantee

Management Information

Year ended 31 March 2025

The following pages do not form part of the financial statements.

Hartlepool Citizens Advice Bureau

Company Limited by Guarantee

Detailed Statement of Financial Activities

Year ended 31 March 2025

	2025	2024
	£	£
Income and endowments		
Donations and legacies		
Donations	40,758	1,903
Citizen Advice - Cost of Living	28,742	31,125
Energy Redress Scheme	21,903	10,763
British Gas Energy Trust	107,577	101,782
Tees Valley Move Forward	60,031	14,382
Citizens Advice - Debt Advice Service	112,126	116,981
Citizens Advice - Energy Advice Programme	39,900	23,100
Citizens Advice - HOPE	12,144	-
Step Forward Tees Valley	-	372
Hartlepool Borough Council Household Support	99,000	102,000
Hartlepool Borough Council Income Maximisation	20,000	-
Glasspool Charity Trust	42,500	-
	<u>584,681</u>	<u>402,408</u>
Charitable activities		
General advice service	2,450	2,287
Adult Advocacy Services	9,845	10,660
Probation Service	(720)	720
	<u>11,575</u>	<u>13,667</u>
Other trading activities		
Room hire	<u>8,300</u>	<u>1,450</u>
Investment income		
Bank interest received	<u>885</u>	<u>973</u>
Total income	<u>605,441</u>	<u>418,498</u>

Hartlepool Citizens Advice Bureau

Company Limited by Guarantee

Detailed Statement of Financial Activities *(continued)*

Year ended 31 March 2025

	2025	2024
	£	£
Expenditure on charitable activities		
Wages and salaries	305,848	257,998
Employer's NIC	20,308	15,182
Pension costs	6,034	5,209
Training	734	300
Rates	1,896	1,913
Light & heat	10,664	17,358
Cleaning, repairs & maintenance	11,756	13,120
Insurance	2,334	1,835
Staff travel	1,511	172
Volunteer expenses	445	439
Accountancy	550	700
Professional fees	2,764	2,509
Telephone	4,201	4,381
Publicity	—	1,036
Depreciation	8,199	23,699
Postage	533	932
Printing	4,093	4,943
NACAB reference books	6,159	4,199
IT Support	501	9,389
Misc	375	142
Support grants	111,073	95,567
Partner payments	20,833	—
Bank charges	840	820
Office equipment	5,216	4,561
Total expenditure	<u>526,867</u>	<u>466,404</u>
Net income/(expenditure)	<u>78,574</u>	<u>(47,906)</u>

HARTLEPOOL CITIZENS ADVICE BUREAU

England & Wales - Charity number 1140773

Accounts

COMPANY REGISTRATION NUMBER: 07508891
CHARITY REGISTRATION NUMBER: 1140773

**Hartlepool Citizens Advice Bureau
Company Limited by Guarantee
Unaudited Financial Statements
31 March 2024**

TREMAINE
Chartered accountants
19 Tremaine Close
Hartlepool
TS27 3LE

Hartlepool Citizens Advice Bureau

Company Limited by Guarantee

Financial Statements

Year ended 31 March 2024

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Hartlepool Citizens Advice Bureau

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report)

Year ended 31 March 2024

The trustees, who are also the directors for the purposes of company law, present their report and the unaudited financial statements of the charity for the year ended 31 March 2024.

Reference and administrative details

Registered charity name Hartlepool Citizens Advice Bureau

Charity registration number 1140773

Company registration number 07508891

Principal office and registered office 87 Park Road
Hartlepool
TS26 9HP

The trustees

Anthony N Jackson
Edwin Jeffries
Gayle Longmire
Anthony Raine
Ken Natt (Resigned 15 April 2024)
Yousuf Khan (Resigned 15 April 2024)
Brenda Harrison
Dr Lynne P Humphries

Company secretary Ruairidh Brooks (Ross)

Independent examiner Julie Todd Tremaine Chartered Certified Accountants
19 Tremaine Close
Hartlepool
TS27 3LE

Hartlepool Citizens Advice Bureau

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2024

Structure, governance and management

The organisation for the period covered by this report was an incorporated charity registered with the Charity Commission of England and Wales. The charity is governed by its memorandum and articles of association adopted on the 28th January 2011. The memorandum sets out the aims and objectives of the organisation and delegates day-to-day management responsibilities to the manager who is currently Mr Ruairidh Brooks (Ross).

The organisation is registered as a company limited by guarantee and the company was registered with the Charity Commission on the 10th March 2011. For operational purposes the company became fully incorporated on the 1st July 2011. The previous unincorporated charity registration number was 514760.

The manager takes the responsibility for the induction of new Trustee board members and this induction process can include:

- provision of background information about the organisation and about Citizens Advice
- question and answer sessions
- meetings with other staff members
- internal and external seminars.

The organisation has a Business and Development Plan (B&DP) which covers a period of three years and progress reports on the implementation of the aims and objectives of the plan are presented to the Trustee Board. The B&DP is also subject to a full yearly review.

The Trustee Board undertakes a yearly Risk Assessment and compiles a Risk Register for which any know and potential risks to the organisation are identified and plans formulated to address such risks. The Trustee Board also has a Business Continuity Plan which is also reviewed and updated every 12 months.

The Trustee Board also carries out an annual appraisal of its own performance.

Objectives and activities

The organisation's overall objective is to maintain a Citizens Advice service in the Hartlepool district with the aim of offering local residents advice, advocacy and information services. The organisation compiles and publishes an Annual Report and this report contains information and detail on all of various activities and services provided during the preceding year as well as performance indicators and reports from staff members on their work.

The manager prepares quarterly reports for the Trustee board covering service delivery, project performances and related matters. The organisation has a well-publicised complaints procedure and all complaints are dealt with in accordance with guidance from Citizens Advice. The organisation is also fully compliant with the General Data Protection Regulations (GDPR).

Strategic report

The following sections for achievements and performance and financial review form the strategic report of the charity.

Hartlepool Citizens Advice Bureau

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2024

Achievements and performance

The organisation's services are built around what we refer to as Gateway Assessment interviews whether face-to-face or via the telephone. These interviews are generally 15 to 20 minutes during which we assess the advice and support needs of the client and decide what level of advice, help and assistance we are able to offer. The face-to-face sessions normally operate from 9.30am to 3.00pm four days a week.

The organisation provided a structured support and supervision system for both paid and volunteer staff during the year and carried out a full round of staff appraisals.

Public Benefit

The organisation provided Public Benefit and some of the key benefits for 2023/2024 were:

- A comprehensive debt advice service
- A welfare benefit advice service including help with reviews and tribunal appeals
- An advocacy service for people with mental health problems
- An Employment Law advice service including help with tribunal claims and Settlement Agreements
- Energy and housing advice
- 5006 clients received advice and support
- Helped clients to secure £2.38 million in financial gains and benefits

Details of the above services are included in the organisation's Annual Report for 2023/2024. During the year the organisation also worked in partnership with a number of other agencies and these included:

- British Gas Energy Trust
- TMJ Legal Services
- Humankind
- Hartlepool Foodbank
- Hartlepower
- Hartlepool Borough Council
- Hartlepool and Stockton Health
- Hartlepool Advocacy Hub
- National Citizens Advice
- Citizens Advice Darlington Redcar & Cleveland
- Hodge Wealth Management

Hartlepool Citizens Advice Bureau

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2024

Financial review

The organisation received grants, donations and fees from a number of sources during the year and these included: The Money Advice and Pensions Service, Hartlepool Borough Council, The Northern Inclusion Consortium, Citizens advice, The Access to Justice Foundation, The British Gas Energy Trust, The Warm Home Fund, The National Lottery Community Fund and others.

The organisation seeks to act prudently in all matters related to financial management and during 2022/2023 had the following support arrangements in place:

- a Treasurer
- a Financial Consultant
- a Financial Administrative Assistant
- a Finance, Staffing and General Purposes Sub-Committee
- an external payroll company (Jane Ascroft Accountancy)
- an accountancy firm (TREMAINE).

Financial reports are presented to quarterly meetings of the Finance, Staffing and General Purposes Sub-Committee covering budget performance, projects income an expenditure and financial health monitoring.

Reserves Policy

The Trustee Board has set a Reserves Policy equivalent to 4 month's full operating costs and seeks to reach a level of 6 months operating costs when feasible and prudent to do so. The Trustee Board reviews this policy on a yearly basis or earlier if circumstances justify this.

Transactions and Financial Position

The statement of financial activities shows a surplus for the year of £47,906 and total charity funds were £519,281 of which fixed assets were £213,359.

The unrestricted funds of the charity as of the 31st March 2024 amounted to £299,473.

Plans for the Future

For the year 2023/2024, the organisation will:

- comply with all Citizens Advice membership requirements
- meet all of the contractual requirements set by funding bodies
- seek to secure funding for service development
- work with other local organisations to enhance and expand our services
- continue to recruit and train volunteer staff
- work in partnership with other Citizens Advice offices

Funds held as custodian trustee

There are no such funds held by the organisation.

Funds held as custodian trustee

There are no such funds held by the organisation.

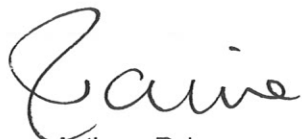
Hartlepool Citizens Advice Bureau

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2024

The trustees' annual report and the strategic report were approved on 16 July 2024 and signed on behalf of the board of trustees by:



Anthony Raine
Trustee

Hartlepool Citizens Advice Bureau

Company Limited by Guarantee

Independent Examiner's Report to the Trustees of Hartlepool Citizens Advice Bureau

Year ended 31 March 2024

I report to the trustees on my examination of the financial statements of Hartlepool Citizens Advice Bureau ('the charity') for the year ended 31 March 2024.

Responsibilities and basis of report

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

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

Independent examiner's statement

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

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

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

Hartlepool Citizens Advice Bureau

Company Limited by Guarantee

Independent Examiner's Report to the Trustees of Hartlepool Citizens Advice Bureau *(continued)*

Year ended 31 March 2024

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



Julie Todd
Tremaine Chartered Certified Accountants
Independent Examiner

19 Tremaine Close
Hartlepool
TS27 3LE

17 July 2024

Hartlepool Citizens Advice Bureau

Company Limited by Guarantee

Statement of Financial Activities (including income and expenditure account)

Year ended 31 March 2024

		2024	2023		
		Unrestricted funds	Restricted funds	Total funds	Total funds
	Note	£	£	£	£
Income and endowments					
Donations and legacies	5	1,903	400,505	402,408	471,783
Charitable activities	6	13,667	–	13,667	5,684
Other trading activities	7	1,450	–	1,450	3,759
Investment income	8	973	–	973	–
Total income		<u>17,993</u>	<u>400,505</u>	<u>418,498</u>	<u>481,226</u>
Expenditure					
Expenditure on charitable activities	9	28,671	437,733	466,404	443,720
Total expenditure		<u>28,671</u>	<u>437,733</u>	<u>466,404</u>	<u>443,720</u>
Net (expenditure)/income and net movement in funds					
		<u>(10,678)</u>	<u>(37,228)</u>	<u>(47,906)</u>	<u>37,506</u>
Reconciliation of funds					
Total funds brought forward		<u>310,151</u>	<u>257,036</u>	<u>567,187</u>	<u>529,679</u>
Total funds carried forward		<u>299,473</u>	<u>219,808</u>	<u>519,281</u>	<u>567,185</u>

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 12 to 25 form part of these financial statements.

Hartlepool Citizens Advice Bureau

Company Limited by Guarantee

Statement of Financial Position

31 March 2024

	Note	2024 £	2023 £
Fixed assets			
Tangible fixed assets	14	213,359	237,057
Current assets			
Debtors	15	42,242	26,558
Cash at bank and in hand		269,278	310,382
		<u>311,520</u>	<u>336,940</u>
Creditors: amounts falling due within one year	16	<u>5,598</u>	<u>6,812</u>
Net current assets		<u>305,922</u>	<u>330,128</u>
Total assets less current liabilities		<u>519,281</u>	<u>567,185</u>
Net assets		<u>519,281</u>	<u>567,185</u>
Funds of the charity			
Restricted funds		219,808	257,034
Unrestricted funds		299,473	310,151
Total charity funds	18	<u>519,281</u>	<u>567,185</u>

For the year ending 31 March 2024 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476;
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of financial statements.

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

The statement of financial position
continues on the following page.

The notes on pages 12 to 25 form part of these financial statements.

Hartlepool Citizens Advice Bureau

Company Limited by Guarantee

Statement of Financial Position *(continued)*

31 March 2024

These financial statements were approved by the board of trustees and authorised for issue on 16 July 2024, and are signed on behalf of the board by:



Anthony Raine
Trustee

The notes on pages 12 to 25 form part of these financial statements.

Hartlepool Citizens Advice Bureau

Company Limited by Guarantee

Statement of Cash Flows

Year ended 31 March 2024

	2024	2023
	£	£
Cash flows from operating activities		
Net (expenditure)/income	(47,906)	37,506
<i>Adjustments for:</i>		
Depreciation of tangible fixed assets	23,698	10,607
Other interest receivable and similar income	(973)	–
Accrued (income)/expenses	(18,273)	7,115
<i>Changes in:</i>		
Trade and other debtors	954	(66)
Trade and other creditors	423	900
Cash generated from operations	(42,077)	56,062
Interest received	973	–
Net cash (used in)/from operating activities	<u>(41,104)</u>	<u>56,062</u>
Cash flows from investing activities		
Purchase of tangible assets	–	(10,313)
Net cash used in investing activities	<u>–</u>	<u>(10,313)</u>
Net (decrease)/increase in cash and cash equivalents	(41,104)	45,749
Cash and cash equivalents at beginning of year	310,382	264,633
Cash and cash equivalents at end of year	<u>269,278</u>	<u>310,382</u>

The notes on pages 12 to 25 form part of these financial statements.

Hartlepool Citizens Advice Bureau

Company Limited by Guarantee

Notes to the Financial Statements

Year ended 31 March 2024

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 87 Park Road, Hartlepool, TS26 9HP.

2. Statement of compliance

These financial statements 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 investment properties 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.

Changes in accounting policies

During the year the trustees adopted a policy of capitalising fixed assets which are above £2,000. In addition the method of depreciation for fixed assets such as fixtures, fittings and equipment will change from 20% reducing balance to 20% straight line.

Changes in accounting estimates

For the financial year ended 31 March 2024 the trustees agreed to change the method used to capitalise fixtures, fittings and equipment. All items with a value of £2,000 or less will no longer be capitalised, as a result those fixtures, fittings and equipment with a cost value of less than £2,000 have been fully depreciated.

The change in estimation gives rise to an increase in depreciation charge for the year. Without this change the depreciation would have been £4,141 as opposed to £15,499 charged to the Statement of Financial Activities resulting in a decrease in unrestricted reserves.

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.

Hartlepool Citizens Advice Bureau

Company Limited by Guarantee

Detailed Statement of Financial Activities *(continued)*

Year ended 31 March 2024

	2024	2023
	£	£
Expenditure on charitable activities		
Wages and salaries	257,998	225,804
Employer's NIC	15,182	11,315
Pension costs	5,209	4,525
Training	300	1,292
Rates	1,913	1,971
Light and heat	17,358	14,729
Cleaning, repairs and maintenance	13,120	17,216
Insurance	1,835	2,063
Staff travel	172	18
Volunteer expenses	439	507
Accountancy	700	1,180
Professional fees	2,509	5,043
Telephone	4,381	4,605
Publicity	1,036	3,545
Depreciation	23,699	10,607
Postage	932	1,416
Printing	4,943	6,497
NACAB reference books	4,199	–
IT Support	9,389	708
Misc	142	100
Support grants	95,567	124,736
Bank charges	820	1,527
Office equipment	4,561	4,316
Total expenditure	<u>466,404</u>	<u>443,720</u>
Net (expenditure)/income	<u>(47,906)</u>	<u>37,506</u>

HARTLEPOOL CITIZENS ADVICE BUREAU

England & Wales - Charity number 1140773

Accounts

COMPANY REGISTRATION NUMBER: 07508891
CHARITY REGISTRATION NUMBER: 1140773

Hartlepool Citizens Advice Bureau
Company Limited by Guarantee
Unaudited Financial Statements
31 March 2023

TREMAINE

Chartered accountants
19 Tremaine Close
Hartlepool
TS27 3LE

Hartlepool Citizens Advice Bureau

Company Limited by Guarantee

Financial Statements

Year ended 31 March 2023

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Hartlepool Citizens Advice Bureau

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report)

Year ended 31 March 2023

The trustees, who are also the directors for the purposes of company law, present their report and the unaudited financial statements of the charity for the year ended 31 March 2023.

Reference and administrative details

Registered charity name Hartlepool Citizens Advice Bureau

Charity registration number 1140773

Company registration number 07508891

Principal office and registered office 87 Park Road
Hartlepool
TS26 9HP

The trustees

Anthony N Jackson
Edwin Jeffries
Gayle Longmire
Anthony Raine
Ken Natt
Yousuf Khan
Brenda Harrison (Appointed 25 October 2022)
Dr Lynne P Humphries (Appointed 25 October 2022)

Company secretary Ruairidh Brooks (Ross)

Independent examiner Julie Todd Tremaine Chartered Certified Accountants
19 Tremaine Close
Hartlepool
TS27 3LE

Hartlepool Citizens Advice Bureau

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2023

Structure, governance and management

The organisation for the period covered by this report was an incorporated charity registered with the Charity Commission of England and Wales. The charity is governed by its memorandum and articles of association adopted on the 28th January 2011. The memorandum sets out the aims and objectives of the organisation and delegates day-to-day management responsibilities to the manager who is currently Mr Ruairidh Brooks (Ross).

The organisation is registered as a company limited by guarantee and the company was registered with the Charity Commission on the 10th March 2011. For operational purposes the company became fully incorporated on the 1st July 2011. The previous unincorporated charity registration number was 514760.

The manager takes the responsibility for the induction of new Trustee board members and this induction process can include:

- provision of background information about the organisation and about Citizens Advice
- question and answer sessions
- meetings with other staff members
- internal and external seminars.

The organisation has a Business and Development Plan (B&DP) which covers a period of three years and progress reports on the implementation of the aims and objectives of the plan are presented to the Trustee Board. The B&DP is also subject to a full yearly review.

The Trustee Board undertakes a yearly Risk Assessment and compiles a Risk Register for which any known and potential risks to the organisation are identified and plans formulated to address such risks. The Trustee Board also has a Business Continuity Plan which is also reviewed and updated every 12 months.

The Trustee Board also carries out an annual appraisal of its own performance.

Objectives and activities

The organisation's overall objective is to maintain a Citizens Advice service in the Hartlepool district with the aim of offering local residents advice, advocacy and information services. The organisation compiles and publishes an Annual Report and this report contains information and detail on all of various activities and services provided during the preceding year as well as performance indicators and reports from staff members on their work.

The manager prepares quarterly reports for the Trustee board covering service delivery, project performances and related matters. The organisation has a well-publicised complaints procedure and all complaints are dealt with in accordance with guidance from Citizens Advice. The organisation is also fully compliant with the General Data Protection Regulations (GDPR).

Strategic report

The following sections for achievements and performance and financial review form the strategic report of the charity.

Hartlepool Citizens Advice Bureau

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2023

Achievements and performance

The organisation's services are built around what we refer to as Gateway Assessment interviews whether face-to-face or via the telephone. These interviews are generally 15 to 20 minutes during which we assess the advice and support needs of the client and decide what level of advice, help and assistance we are able to offer. The face-to-face sessions normally operate from 9.30am to 3.00pm four days a week.

The organisation provided a structured support and supervision system for both paid and volunteer staff during the year and carried out a full round of staff appraisals.

Public Benefit

The organisation provided Public Benefit and some of the key benefits for 2022/2023 were:

- a comprehensive debt advice service
- a welfare benefit advice service including help with reviews and tribunal appeals
- a Universal Credit Help to Claim service
- an advocacy service for people with mental health problems
- an Employment Law advice service including help with tribunal claims
- energy and housing advice
- 4,550 clients received advice and support
- Helped clients secure £2.2 million in financial gains and benefits.

Details of the above services are included in the organisation's Annual Report for 2022/2023. During the year the organisation also worked in partnership with a number of other agencies and these included;

- TMJ Legal Services
- Humankind
- the Hartlepool Foodbank
- Hodge Wealth Management
- the North East Law Centre
- the Hartlepool Advocacy Hub
- Hartlepool and Stockton Health.
- West View Advice
- Hartlepower
- Hartlepool Borough Council
- British Gas Energy Trust
- National Citizens Advice
- Citizens Advice Darlington
- Redcar and Cleveland

Hartlepool Citizens Advice Bureau

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2023

Financial review

The organisation received grants, donations and fees from a number of sources during the year and these included: The Money Advice and Pensions Service, Hartlepool Borough Council, The Northern Inclusion Consortium, Citizens advice, The Access to Justice Foundation, The British Gas Energy Trust, The Warm Home Fund, The National Lottery Community Fund and others.

The organisation seeks to act prudently in all matters related to financial management and during 2022/2023 had the following support arrangements in place:

- a Treasurer
- a Financial Consultant
- a Financial Administrative Assistant
- a Finance, Staffing and General Purposes Sub-Committee
- an external payroll company (Jane Ascroft Accountancy)
- an accountancy firm (TREMINE).

Financial reports are presented to quarterly meetings of the Finance, Staffing and General Purposes Sub-Committee covering budget performance, projects income an expenditure and financial health monitoring.

Reserves Policy

The Trustee Board has set a Reserves Policy equivalent to 4 month's full operating costs and seeks to reach a level of 6 months operating costs when feasible and prudent to do so. The Trustee Board reviews this policy on a yearly basis or earlier if circumstances justify this.

Transactions and Financial Position

The statement of financial activities shows a surplus for the year of £37,506 and total charity funds were £567,185 of which fixed assets were £237,057.

The unrestricted funds of the charity as of the 31st March 2023 amounted to £310,151.

Plans for the Future

For the year 2023/2024, the organisation will:

- comply with all Citizens Advice membership requirements
- meet all of the contractual requirements set by funding bodies
- seek to secure funding for service development
- work with other local organisations to enhance and expand our services
- continue to recruit and train volunteer staff
- work in partnership with other Citizens Advice offices

Funds held as custodian trustee

There are no such funds held by the organisation.

Hartlepool Citizens Advice Bureau

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2023

The trustees' annual report and the strategic report were approved on 18 August 2023 and signed on behalf of the board of trustees by:

Anthony Raine
Trustee

Hartlepool Citizens Advice Bureau

Company Limited by Guarantee

Independent Examiner's Report to the Trustees of Hartlepool Citizens Advice Bureau

Year ended 31 March 2023

I report to the trustees on my examination of the financial statements of Hartlepool Citizens Advice Bureau ('the charity') for the year ended 31 March 2023.

Responsibilities and basis of report

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

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

Independent examiner's statement

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

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

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

Hartlepool Citizens Advice Bureau

Company Limited by Guarantee

Independent Examiner's Report to the Trustees of Hartlepool Citizens Advice Bureau *(continued)*

Year ended 31 March 2023

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

Julie Todd
Tremaine Chartered Certified Accountants
Independent Examiner

19 Tremaine Close
Hartlepool
TS27 3LE

19 August 2023

Hartlepool Citizens Advice Bureau

Company Limited by Guarantee

Statement of Financial Activities (including income and expenditure account)

Year ended 31 March 2023

		2023		2022	
	Note	Unrestricted funds £	Restricted funds £	Total funds £	Total funds £
Income and endowments					
Donations and legacies	5	4,640	467,143	471,783	466,155
Charitable activities	6	5,684	–	5,684	8,609
Other trading activities	7	3,759	–	3,759	2,550
Investment income	8	–	–	–	6
Total income		<u>14,083</u>	<u>467,143</u>	<u>481,226</u>	<u>477,320</u>
Expenditure					
Expenditure on charitable activities	9	29,253	414,467	443,720	405,253
Total expenditure		<u>29,253</u>	<u>414,467</u>	<u>443,720</u>	<u>405,253</u>
Net income		<u>(15,170)</u>	<u>52,676</u>	<u>37,506</u>	<u>72,067</u>
Transfers between funds		46,620	(46,620)	–	–
Net movement in funds		<u>31,450</u>	<u>6,056</u>	<u>37,506</u>	<u>72,067</u>
Reconciliation of funds					
Total funds brought forward		<u>268,094</u>	<u>261,585</u>	<u>529,679</u>	<u>457,612</u>
Total funds carried forward		<u>299,544</u>	<u>267,641</u>	<u>567,185</u>	<u>529,679</u>

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 12 to 25 form part of these financial statements.

Hartlepool Citizens Advice Bureau

Company Limited by Guarantee

Statement of Financial Position

31 March 2023

	Note	2023 £	2022 £
Fixed assets			
Tangible fixed assets	14	237,057	237,351
Current assets			
Debtors	15	26,558	32,765
Cash at bank and in hand		310,382	264,633
		<u>336,940</u>	<u>297,398</u>
Creditors: amounts falling due within one year	16	<u>6,812</u>	<u>5,070</u>
Net current assets		<u>330,128</u>	<u>292,328</u>
Total assets less current liabilities		<u>567,185</u>	<u>529,679</u>
Net assets		<u>567,185</u>	<u>529,679</u>
Funds of the charity			
Restricted funds		257,034	261,585
Unrestricted funds		<u>310,151</u>	<u>268,094</u>
Total charity funds	18	<u>567,185</u>	<u>529,679</u>

For the year ending 31 March 2023 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476;
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of financial statements.

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

The statement of financial position
continues on the following page.

The notes on pages 12 to 25 form part of these financial statements.

Hartlepool Citizens Advice Bureau

Company Limited by Guarantee

Statement of Financial Position *(continued)*

31 March 2023

These financial statements were approved by the board of trustees and authorised for issue on 18 August 2023, and are signed on behalf of the board by:

Anthony Raine
Trustee

The notes on pages 12 to 25 form part of these financial statements.

Hartlepool Citizens Advice Bureau

Company Limited by Guarantee

Statement of Cash Flows

Year ended 31 March 2023

	2023	2022
	£	£
Cash flows from operating activities		
Net income	37,506	72,067
<i>Adjustments for:</i>		
Depreciation of tangible fixed assets	10,607	9,695
Other interest receivable and similar income	–	(6)
Accrued expenses	7,115	7,876
<i>Changes in:</i>		
Trade and other debtors	(66)	689
Trade and other creditors	900	–
Cash generated from operations	<u>56,062</u>	<u>90,321</u>
Interest received	–	6
Net cash from operating activities	<u>56,062</u>	<u>90,327</u>
Cash flows from investing activities		
Purchase of tangible assets	(10,313)	(4,607)
Net cash used in investing activities	<u>(10,313)</u>	<u>(4,607)</u>
Net increase in cash and cash equivalents	45,749	85,720
Cash and cash equivalents at beginning of year	264,633	178,913
Cash and cash equivalents at end of year	<u>310,382</u>	<u>264,633</u>

The notes on pages 12 to 25 form part of these financial statements.

Hartlepool Citizens Advice Bureau

Company Limited by Guarantee

Notes to the Financial Statements

Year ended 31 March 2023

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 87 Park Road, Hartlepool, TS26 9HP.

2. Statement of compliance

These financial statements 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 investment properties 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.

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.

Hartlepool Citizens Advice Bureau

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2023

3. Accounting policies *(continued)*

Incoming resources

All incoming resources are included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
- legacy income is recognised when receipt is probable and entitlement is established.
- income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.
- income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.
- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- 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 to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

Hartlepool Citizens Advice Bureau

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2023

3. Accounting policies *(continued)*

Tangible assets

Tangible assets are initially recorded at cost, and subsequently stated at cost less any accumulated depreciation and impairment losses. Any tangible assets carried at revalued amounts are recorded at the fair value at the date of revaluation less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

An increase in the carrying amount of an asset as a result of a revaluation, is recognised in other recognised gains and losses, unless it reverses a charge for impairment that has previously been recognised as expenditure within the statement of financial activities. A decrease in the carrying amount of an asset as a result of revaluation, is recognised in other recognised gains and losses, except to which it offsets any previous revaluation gain, in which case the loss is shown within other recognised gains and losses on the statement of financial activities.

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:

Freehold property	-	2% straight line
Plant and machinery	-	20% reducing balance
Equipment	-	20% reducing balance

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.

4. Limited by guarantee

Hartlepool Citizen Advice Bureau is a company limited by guarantee and accordingly does not have a share capital.

Every member of the company undertakes to contribute such amount as may be required not exceeding £1 to the assets of the charitable company in the event of its being wound up while he or she is a member, or within one year after he or she ceases to be a member.

Hartlepool Citizens Advice Bureau

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2023

5. Donations and legacies

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
Donations			
Donations	4,640	–	4,640
Grants			
Citizens Advice - Big Energy Savings Network	–	7,000	7,000
Citizens Advice - WHD	–	15,000	15,000
Citizens Advice - Carbon Monoxide	–	13,085	13,085
Citizen Advice - Cost of Living	–	15,000	15,000
Energy Redress Scheme	–	4,806	4,806
British Gas Energy Trust	–	93,195	93,195
Sir James Knott Trust	–	15,000	15,000
Citizens Advice - Debt Advice Service	–	122,906	122,906
Citizens Advice - Energy Advice Programme	–	21,200	21,200
Step Forward Tees Valley	–	24,005	24,005
Hartlepool Borough Council Household Support	–	119,000	119,000
The Access to Justice Foundation	–	16,946	16,946
	<u>4,640</u>	<u>467,143</u>	<u>471,783</u>
	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
Donations			
Donations	5,498	–	5,498
Grants			
Citizens Advice - Big Energy Savings Network	–	3,500	3,500
Citizens Advice -UC Help to Claim -Telephone	–	55,980	55,980
Energy Redress Scheme	–	19,781	19,781
Warm Homes Fund	–	11,629	11,629
British Gas Energy Trust	–	63,571	63,571
Sir James Knott Trust	–	15,000	15,000
National Lottery Community Fund	–	46,480	46,480
Citizens Advice - Debt Advice Service	–	106,694	106,694
Citizens Advice - Increasing Debt Advice Capacity	–	32,959	32,959
Citizens Advice - Energy Advice Programme	–	21,705	21,705
Hartlepool Borough Council Household Support	–	40,000	40,000
The Access to Justice Foundation	–	18,725	18,725
Humankind	–	24,633	24,633
	<u>5,498</u>	<u>460,657</u>	<u>466,155</u>

Hartlepool Citizens Advice Bureau

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2023

6. Charitable activities

	Unrestricted Funds £	Total Funds 2023 £	Unrestricted Funds £	Total Funds 2022 £
General advice service	–	–	1,620	1,620
Adult Advocacy Services	5,684	5,684	6,989	6,989
	<u>5,684</u>	<u>5,684</u>	<u>8,609</u>	<u>8,609</u>

7. Other trading activities

	Unrestricted Funds £	Total Funds 2023 £	Unrestricted Funds £	Total Funds 2022 £
Room hire	3,759	3,759	–	–
Other	–	–	2,550	2,550
	<u>3,759</u>	<u>3,759</u>	<u>2,550</u>	<u>2,550</u>

Hartlepool Citizens Advice Bureau

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2023

8. Investment income

	Unrestricted Funds £	Total Funds 2023 £	Unrestricted Funds £	Total Funds 2022 £
Bank interest received	–	–	6	6

Hartlepool Citizens Advice Bureau

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2023

9. Expenditure on charitable activities by fund type

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
Generalist Advice	21,264	–	21,264
Citizens Advice - Debt Advice Service	–	115,015	115,015
Building Fund	–	8,199	8,199
Citizens Advice - Energy Advice Programme	–	17,591	17,591
Energy Redress Scheme	–	4,448	4,448
BLVS	–	17,800	17,800
Step Forward Tees Valley	–	24,005	24,005
Citizens Advice - Big Energy Savings Network	–	7,000	7,000
Cost of Living	–	1,454	1,454
British Gas Client Grants	–	9,136	9,136
British Gas Back On Track	–	9,600	9,600
Hartlepool Borough Council Household Support	–	106,000	106,000
Hartlepool Advocacy	5,581	–	5,581
The Access to Justice Foundation	–	16,064	16,064
British Gas-Supporting Communities At Risk Programme	–	78,155	78,155
Fixtures & Fittings Fund	2,408	–	2,408
	<u>29,253</u>	<u>414,467</u>	<u>443,720</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
Citizens Advice - Increasing Debt Advice Capacity	–	26,441	26,441
Citizens Advice - Debt Advice Service	–	89,976	89,976
Citizens Advice - UC Help to Claim - Telephone	–	56,197	56,197
Citizens Advice - Energy Advice Programme	–	9,067	9,067
National Lottery Community Fund	–	38,717	38,717
Humankind	–	26,554	26,554
Energy Redress Scheme	–	16,269	16,269
HMPT/BEIS	–	6,183	6,183
Citizens Advice - Big Energy Savings Network	–	3,500	3,500
Advocacy Service - Citizens Advice Middlesbrough	132	–	132
Hartlepool Borough Council Household Support	–	34,517	34,517
Warm Homes	–	12,954	12,954
British Gas Energy Trust	–	60,376	60,376
Hartlepool Advocacy	5,465	–	5,465
The Access to Justice Foundation	–	18,905	18,905
	<u>5,597</u>	<u>399,656</u>	<u>405,253</u>

Hartlepool Citizens Advice Bureau

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2023

10. Net income

Net income is stated after charging/(crediting):

	2023	2022
	£	£
Depreciation of tangible fixed assets	10,607	9,695

11. Independent examination fees

	2023	2022
	£	£
Fees payable to the independent examiner for: Independent examination of the financial statements	1,080	1,080

12. Staff costs

The total staff costs and employee benefits for the reporting period are analysed as follows:

	2023	2022
	£	£
Wages and salaries	219,444	265,577
Social security costs	11,315	15,280
Employer contributions to pension plans	4,525	3,257
	<u>235,284</u>	<u>284,114</u>

The average head count of employees during the year was Nil (2022: 14). The average number of full-time equivalent employees during the year is analysed as follows:

	2023	2022
	No.	No.
Management & administration	3	3
Charitable activities	11	11
	<u>14</u>	<u>14</u>

No employee received employee benefits of more than £60,000 during the year (2022: Nil).

Hartlepool Citizens Advice Bureau

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2023

13. Trustee remuneration and expenses

No remuneration or other benefits from employment with the charity or a related entity were received by the trustees.

14. Tangible fixed assets

	Freehold property £	Plant and machinery £	Equipment £	Total £
Cost				
At 1 April 2022	409,940	28,835	73,611	512,386
Additions	–	1,249	9,064	10,313
At 31 March 2023	<u>409,940</u>	<u>30,084</u>	<u>82,675</u>	<u>522,699</u>
Depreciation				
At 1 April 2022	180,183	28,716	66,136	275,035
Charge for the year	8,199	67	2,341	10,607
At 31 March 2023	<u>188,382</u>	<u>28,783</u>	<u>68,477</u>	<u>285,642</u>
Carrying amount				
At 31 March 2023	<u>221,558</u>	<u>1,301</u>	<u>14,198</u>	<u>237,057</u>
At 31 March 2022	<u>229,757</u>	<u>119</u>	<u>7,475</u>	<u>237,351</u>

15. Debtors

	2023 £	2022 £
Prepayments and accrued income	<u>26,558</u>	<u>32,765</u>

16. Creditors: amounts falling due within one year

	2023 £	2022 £
Accruals and deferred income	4,910	4,068
Other creditors	1,902	1,002
	<u>6,812</u>	<u>5,070</u>

Hartlepool Citizens Advice Bureau

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2023

17. 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 £4,525 (2022: £3,257).

18. Analysis of charitable funds

Unrestricted funds

	At 1 April 2022 £	Income £	Expenditure £	Transfers £	At 31 March 2023 £
Generalist Advice	235,500	8,399	(21,264)	46,914	269,549
Hartlepool Advocacy	–	5,684	(5,581)	–	103
Fixed Assets - Fixtures & Fittings	7,594	–	(2,408)	10,313	15,499
Redundancy Fund	25,000	–	–	–	25,000
	<u>268,094</u>	<u>14,083</u>	<u>(29,253)</u>	<u>57,227</u>	<u>310,151</u>

	At 1 April 2021 £	Income £	Expenditure £	Transfers £	At 31 March 2022 £
Generalist Advice	173,372	9,674	–	52,454	235,500
Hartlepool Advocacy	–	6,801	(5,465)	(1,336)	–
Middlesbrough Advocacy	–	188	(132)	(56)	–
Fixed Assets - Fixtures & Fittings	3,932	–	–	3,662	7,594
Redundancy Fund	25,000	–	–	–	25,000
	<u>202,304</u>	<u>16,663</u>	<u>(5,597)</u>	<u>54,724</u>	<u>268,094</u>

Generalist Advice

The general reserve represents the free funds of the charity which are not designated for particular purposes.

Fixed Assets - Fixtures & Fittings

Fixtures and fittings represent the net book value of office equipment and fixtures & fittings.

Redundancy Fund

The Redundancy Fund has been designated for future redundancy costs for long serving employees of the Bureau.

Hartlepool Citizens Advice Bureau

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2023

18. Analysis of charitable funds *(continued)*

Restricted funds

	At 1 April 2022 £	Income £	Expenditure £	Transfers £	At 31 March 2023 £
Citizen Advice - Debt Advice Service	–	122,906	(115,015)	(7,891)	–
Building Fund	229,757	–	(8,199)	–	221,558
Citizens Advice - Energy Advice Programme	–	49,285	(17,591)	(31,694)	–
National Lottery Community Fund	8,080	–	(8,080)	–	–
Energy Redress Scheme	2,529	4,806	(4,448)	(2,887)	–
Citizens Advice - Big Energy Savings Network	–	7,000	(7,000)	–	–
Cost of Living	–	15,000	(1,454)	–	13,546
British Gas Client Grants	–	8,760	(9,136)	376	–
British Gas Back On Track	–	11,250	(9,600)	–	1,650
British Gas Energy Trust	6,219	73,185	(78,155)	(1,249)	–
The Access to Justice Foundation	–	16,946	(16,064)	(882)	–
Hartlepool Borough Council Household Support	–	119,000	(106,000)	(13,000)	–
Sir James Knott Trust	15,000	15,000	(9,720)	–	20,280
Step Forward Tees Valley	–	24,005	(24,005)	–	–
	<u>261,585</u>	<u>467,143</u>	<u>(414,467)</u>	<u>(57,227)</u>	<u>257,034</u>

Hartlepool Citizens Advice Bureau

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2023

18. Analysis of charitable funds *(continued)*

	At 1 April 2021 £	Income £	Expenditure £	Transfers £	At 31 March 2022 £
Citizens Advice - Increasing Debt advice Capacity	5,983	32,959	(26,340)	(12,602)	–
Citizen Advice - Debt Advice Service	–	106,694	(89,976)	(16,718)	–
Building Fund	237,956	–	–	(8,199)	229,757
Citizens Advice - Energy Advice Programme	–	21,705	(9,067)	(12,638)	–
Citizen Advice - UC Help to Claim - Telephone National Lottery	789	55,980	(56,197)	(572)	–
Community Fund	1,910	46,480	(38,717)	(1,593)	8,080
Humankind	1,046	24,633	(26,554)	875	–
Energy Redress Scheme	–	19,781	(16,269)	(983)	2,529
Citizens Advice - Big Energy Savings Network	–	3,500	(3,500)	–	–
Warm Homes Fund	–	11,629	(12,954)	1,325	–
British Gas Energy Trust	3,624	63,571	(60,376)	(600)	6,219
The Access to Justice Foundation	–	18,725	(18,905)	180	–
Citizen Advice - HMPT/BEIS	4,000	–	(6,284)	2,284	–
Hartlepool Borough Council Household Support	–	40,000	(34,517)	(5,483)	–
Sir James Knott Trust	–	15,000	–	–	15,000
	<u>255,308</u>	<u>460,657</u>	<u>(399,656)</u>	<u>(54,724)</u>	<u>261,585</u>

Hartlepool Citizens Advice Bureau

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2023

18. Analysis of charitable funds *(continued)*

Energy Advice Programme

This service is funded by energy suppliers via Ofgem and provides a range of energy related advice to local consumers.

Access to Justice Foundation

The Foundation provided funding for our Telephone Advice Service and also a Litigant in Person Support Service.

The Debt Advice Service

The Debt Advice service provides comprehensive face-to-face debt advice support for clients who are in personal debt. The Money Advice and Pensions Service provide funding for this service and they contract with Citizens Advice who in turn then fund local offices.

Hartlepool Citizens Advice Bureau

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2023

19. Analysis of net assets between funds

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
Tangible fixed assets	15,499	221,558	237,057
Current assets	301,464	35,476	336,940
Creditors less than 1 year	(6,812)	–	(6,812)
Net assets	<u>310,151</u>	<u>257,034</u>	<u>567,185</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
Tangible fixed assets	7,594	229,757	237,351
Current assets	265,570	31,828	297,398
Creditors less than 1 year	(5,070)	–	(5,070)
Net assets	<u>268,094</u>	<u>261,585</u>	<u>529,679</u>

20. Analysis of changes in net debt

	At 1 Apr 2022 £	Cash flows £	At 31 Mar 2023 £
Cash at bank and in hand	<u>264,633</u>	<u>45,749</u>	<u>310,382</u>

HARTLEPOOL CITIZENS ADVICE BUREAU

England & Wales - Charity number 1140773

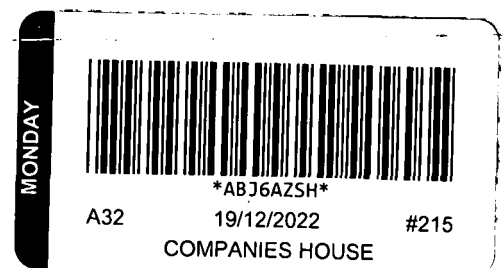
Accounts

COMPANY REGISTRATION NUMBER: 07508891
CHARITY REGISTRATION NUMBER: 1140773

Hartlepool Citizens Advice Bureau
Company Limited by Guarantee
Unaudited Financial Statements
31 March 2022

CENSIS

Chartered accountants
Exchange Building
66 Church Street
Hartlepool
TS24 7DN



Hartlepool Citizens Advice Bureau

Company Limited by Guarantee

Financial Statements

Year ended 31 March 2022

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Hartlepool Citizens Advice Bureau

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report)

Year ended 31 March 2022

The trustees, who are also the directors for the purposes of company law, present their report and the unaudited financial statements of the charity for the year ended 31 March 2022.

Reference and administrative details

Registered charity name	Hartlepool Citizens Advice Bureau
Charity registration number	1140773
Company registration number	07508891
Principal office and registered office	87 Park Road Hartlepool TS26 9HP

The trustees

Anthony N Jackson
Edwin Jeffries
Gayle Longmire
Anthony Raine
Ken Natt
Yousuf Khan

Company secretary	Ruairidh Brooks (Ross)
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Independent examiner	Censis Exchange Building 66 Church Street Hartlepool TS24 7DN
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Hartlepool Citizens Advice Bureau

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2022

Structure, governance and management

The organisation for the period covered by this report was an incorporated charity registered with the Charity Commission of England and Wales. The charity is governed by its memorandum and articles of association adopted on the 28th January 2011. The memorandum sets out the aims and objectives of the organisation and delegates day-to-day management responsibilities to the manager who is currently Mr Joe Michna.

The organisation is registered as a company limited by guarantee and the company was registered with the Charity Commission on the 10th March 2011. For operational purposes the company became fully incorporated on the 1st July 2011. The previous unincorporated charity registration number was 514760.

The manager takes the responsibility for the induction of new Trustee board members and this induction process can include:

provision of background information about the organisation and about Citizens Advice question and answer sessions
meetings with other staff members
internal and external seminars.

The organisation has a Business and Development Plan (B&DP) which covers a period of three years and progress reports on the implementation of the aims and objectives of the plan are presented to the Trustee Board. The B&DP is also subject to a full yearly review.

The Trustee Board undertakes a yearly Risk Assessment and compiles a Risk Register for which any known and potential risks to the organisation are identified and plans formulated to address such risks. The Trustee Board also has a Business Continuity Plan which is also reviewed and updated every 12 months.

The Trustee Board also carries out an annual appraisal of its own performance.

Objectives and activities

The organisation's overall objective is to maintain a Citizens Advice service in the Hartlepool district with the aim of offering local residents advice, advocacy and information services. The organisation compiles and publishes an Annual Report and this report contains information and detail on all of various activities and services provided during the preceding year as well as performance indicators and reports from staff members on their work.

The manager prepares quarterly reports for the Trustee board covering service delivery, project performances and related matters. The organisation has a well-publicised complaints procedure and all complaints are dealt with in accordance with guidance from Citizens Advice. The organisation is also fully compliant with the General Data Protection Regulations (GDPR).

Strategic report

The following sections for achievements and performance and financial review form the strategic report of the charity.

Hartlepool Citizens Advice Bureau

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2022

Achievements and performance

The organisation's services are built around what we refer to as Gateway Assessment interviews whether face-to-face or via the telephone. These interviews are generally 15 to 20 minutes during which we assess the advice and support needs of the client and decide what level of advice, help and assistance we are able to offer. The face-to-face sessions normally operate from 9.30am to 3.00pm four days a week.

However, as with most other organisations, during 2020/2021 we had to change our working practices due to the Covid-19 pandemic. For the first part of the year we suspended all face-to-face client interviews and focused our service delivery on providing advice via telephone, e-mail and webchat. We recommenced face-to-face interviews for the period September to early January but suspended these again from January. We then recommenced face-to-face interviews from early April 2021.

The organisation provided a structured support and supervision system for both paid and volunteer staff during the year and carried out a full round of staff appraisals.

Public Benefit

The organisation provided Public Benefit and some of the key benefits for 2021/2022 were:

- a comprehensive debt advice service
- a welfare benefit advice service including help with reviews and tribunal appeals
- a Universal Credit Help to Claim service
- an advocacy service for people with mental health problems
- an Employment Law advice service including help with tribunal claims
- energy and housing advice
- 4,550 clients received advice and support
- Helped clients secure £2.2 million in financial gains and benefits.

Details of the above services are included in the organisation's Annual Report for 2021/2022. During the year the organisation also worked in partnership with a number of other agencies and these included;

- TMJ Legal Services
- Step Forward Tees Valley
- the Hartlepool Foodbank
- Hodge Wealth Management
- the North East Law Centre
- the Hartlepool Advocacy Hub
- Hartlepool and Stockton Health.

Hartlepool Citizens Advice Bureau

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2022

Financial review

The organisation received grants, donations and fees from a number of sources during the year and these included: The Money Advice and Pensions Service, Hartlepool Borough Council, The Northern Inclusion Consortium, Citizens advice, The Access to Justice Foundation, The British Gas Energy Trust, The Warm Home Fund, The National Lottery Community Fund and others.

The organisation seeks to act prudently in all matters related to financial management and during 2022/2023 had the following support arrangements in place:

- a Treasurer
- a Financial Consultant
- a Financial Administrative Assistant
- a Finance, Staffing and General Purposes Sub-Committee
- an external payroll company (Jane Ascroft Accountancy)
- an accountancy firm (CENSIS).

Financial reports are presented to quarterly meetings of the Finance, Staffing and General Purposes Sub-Committee covering budget performance, projects income and expenditure and financial health monitoring.

Reserves Policy

The Trustee Board has set a Reserves Policy equivalent to 4 month's full operating costs and seeks to reach a level of 6 months operating costs when feasible and prudent to do so. The Trustee Board reviews this policy on a yearly basis or earlier if circumstances justify this.

Transactions and Financial Position

The statement of financial activities shows a surplus for the year of £72,067 and total charity funds were £529,679 of which fixed assets were £237,351.

The unrestricted funds of the charity as of the 31st March 2022 amounted to £268,094 of which free reserves (i.e. those reserves not including fixed assets) amounted to £260,500.

Plans for the Future

For the year 2022/2023, the organisation will:

- comply with all Citizens Advice membership requirements
- meet all of the contractual requirements set by funding bodies
- seek to secure funding for service development
- work with other local organisations to enhance and expand our services
- continue to recruit and train volunteer staff
- work in partnership with other Citizens Advice offices

Funds held as custodian trustee

There are no such funds held by the organisation.

Hartlepool Citizens Advice Bureau

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2022

The trustees' annual report and the strategic report were approved on 28 November 2022 and signed on behalf of the board of trustees by:



Anthony Raine
Trustee

Hartlepool Citizens Advice Bureau

Company Limited by Guarantee

Independent Examiner's Report to the Trustees of Hartlepool Citizens Advice Bureau

Year ended 31 March 2022

I report to the trustees on my examination of the financial statements of Hartlepool Citizens Advice Bureau ('the charity') for the year ended 31 March 2022.

Responsibilities and basis of report

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

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

Independent examiner's statement

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

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

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

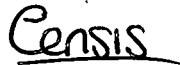
Hartlepool Citizens Advice Bureau

Company Limited by Guarantee

Independent Examiner's Report to the Trustees of Hartlepool Citizens Advice Bureau *(continued)*

Year ended 31 March 2022

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

The logo for Censis, featuring the word 'Censis' in a stylized, handwritten-style font with a horizontal line underneath.

Censis
Independent Examiner

Exchange Building
66 Church Street
Hartlepool
TS24 7DN

29 November 2022

Hartlepool Citizens Advice Bureau

Company Limited by Guarantee

Statement of Financial Activities (including income and expenditure account)

Year ended 31 March 2022

		2022	2021		
		Unrestricted funds	Restricted funds	Total funds	Total funds
	Note	£	£	£	£
Income and endowments					
Donations and legacies	5	5,498	460,657	466,155	327,893
Charitable activities	6	8,609	–	8,609	9,479
Other trading activities	7	2,550	–	2,550	–
Investment income	8	6	–	6	56
Total income		<u>16,663</u>	<u>460,657</u>	<u>477,320</u>	<u>337,428</u>
Expenditure					
Expenditure on charitable activities	9	5,597	399,656	405,253	284,601
Total expenditure		<u>5,597</u>	<u>399,656</u>	<u>405,253</u>	<u>284,601</u>
Net income		<u>11,066</u>	<u>61,001</u>	<u>72,067</u>	<u>52,827</u>
Transfers between funds		54,724	(54,724)	–	–
Net movement in funds		<u>65,790</u>	<u>6,277</u>	<u>72,067</u>	<u>52,827</u>
Reconciliation of funds					
Total funds brought forward		<u>202,304</u>	<u>255,308</u>	<u>457,612</u>	<u>404,785</u>
Total funds carried forward		<u>268,094</u>	<u>261,585</u>	<u>529,679</u>	<u>457,612</u>

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 11 to 23 form part of these financial statements.

Hartlepool Citizens Advice Bureau

Company Limited by Guarantee

Statement of Financial Position

31 March 2022

	Note	2022 £	2021 £
Fixed assets			
Tangible fixed assets	14	237,351	242,439
Current assets			
Debtors	15	32,765	39,242
Cash at bank and in hand		264,633	178,913
		<u>297,398</u>	<u>218,155</u>
Creditors: amounts falling due within one year	16	<u>5,070</u>	<u>2,982</u>
Net current assets		<u>292,328</u>	<u>215,173</u>
Total assets less current liabilities		<u>529,679</u>	<u>457,612</u>
Net assets		<u>529,679</u>	<u>457,612</u>
Funds of the charity			
Restricted funds		261,585	255,308
Unrestricted funds		268,094	202,304
Total charity funds	18	<u>529,679</u>	<u>457,612</u>

For the year ending 31 March 2022 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476;
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of financial statements.

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

These financial statements were approved by the board of trustees and authorised for issue on 28 November 2022, and are signed on behalf of the board by:


Anthony Raine
Trustee

The notes on pages 11 to 23 form part of these financial statements.

Hartlepool Citizens Advice Bureau

Company Limited by Guarantee

Statement of Cash Flows

Year ended 31 March 2022

	2022 £	2021 £
Cash flows from operating activities		
Net income	72,067	52,827
<i>Adjustments for:</i>		
Depreciation of tangible fixed assets	9,695	9,321
Other interest receivable and similar income	(6)	(56)
Accrued expenses/(income)	7,876	(17,495)
<i>Changes in:</i>		
Trade and other debtors	689	(1,444)
Trade and other creditors	–	(4,150)
Cash generated from operations	90,321	39,003
Interest received	6	56
Net cash from operating activities	<u>90,327</u>	<u>39,059</u>
Cash flows from investing activities		
Purchase of tangible assets	(4,607)	–
Net cash used in investing activities	<u>(4,607)</u>	<u>–</u>
Net increase in cash and cash equivalents	85,720	39,059
Cash and cash equivalents at beginning of year	178,913	139,854
Cash and cash equivalents at end of year	<u>264,633</u>	<u>178,913</u>

The notes on pages 11 to 23 form part of these financial statements.

Hartlepool Citizens Advice Bureau

Company Limited by Guarantee

Notes to the Financial Statements

Year ended 31 March 2022

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 87 Park Road, Hartlepool, TS26 9HP.

2. Statement of compliance

These financial statements 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 investment properties 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.

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.

Hartlepool Citizens Advice Bureau

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2022

3. Accounting policies *(continued)*

Incoming resources

All incoming resources are included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
- legacy income is recognised when receipt is probable and entitlement is established.
- income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.
- income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.
- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- 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 to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

Tangible assets

Tangible assets are initially recorded at cost, and subsequently stated at cost less any accumulated depreciation and impairment losses. Any tangible assets carried at revalued amounts are recorded at the fair value at the date of revaluation less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

Hartlepool Citizens Advice Bureau

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2022

3. Accounting policies *(continued)*

Tangible assets *(continued)*

An increase in the carrying amount of an asset as a result of a revaluation, is recognised in other recognised gains and losses, unless it reverses a charge for impairment that has previously been recognised as expenditure within the statement of financial activities. A decrease in the carrying amount of an asset as a result of revaluation, is recognised in other recognised gains and losses, except to which it offsets any previous revaluation gain, in which case the loss is shown within other recognised gains and losses on the statement of financial activities.

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:

Freehold property	-	2% straight line
Plant and machinery	-	20% reducing balance
Equipment	-	20% reducing balance

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.

4. Limited by guarantee

Hartlepool Citizen Advice Bureau is a company limited by guarantee and accordingly does not have a share capital.

Every member of the company undertakes to contribute such amount as may be required not exceeding £1 to the assets of the charitable company in the event of its being wound up while he or she is a member, or within one year after he or she ceases to be a member.

Hartlepool Citizens Advice Bureau

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2022

5. Donations and legacies

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
Donations			
Donations	5,498	–	5,498
Grants			
Citizens Advice - Big Energy Savings Network	–	3,500	3,500
Citizens Advice -UC Help to Claim -Telephone	–	55,980	55,980
Energy Redress Scheme	–	19,781	19,781
Warn Homes Fund	–	11,629	11,629
British Gas Energy Trust	–	63,571	63,571
Sir James Knott Trust	–	15,000	15,000
National Lottery Community Fund	–	46,480	46,480
Citizens Advice - Debt Advice Service	–	106,694	106,694
Citizens Advice - Increasing Debt Advice Capacity	–	32,959	32,959
Citizens Advice - Energy Advice Programme	–	21,705	21,705
Hartlepool Borough Council - Fuel Grants	–	40,000	40,000
The Access to Justice Foundation	–	18,725	18,725
Humankind	–	24,633	24,633
	<u>5,498</u>	<u>460,657</u>	<u>466,155</u>
	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £
Donations			
Donations	1,564	–	1,564
Grants			
Citizens Advice - Big Energy Savings Network	–	2,500	2,500
Citizens Advice - Big Energy Savings Week	–	3,000	3,000
Citizens Advice - UC Help to Claim - Face-to-Face	–	40,955	40,955
Citizens Advice -UC Help to Claim -Telephone	–	15,000	15,000
Citizens Advice - HMPT/BEIS	458	4,000	4,458
Energy Redress Scheme	–	15,987	15,987
Warn Homes Fund	–	12,548	12,548
British Gas Energy Trust	–	17,586	17,586
National Lottery Community Fund	–	38,747	38,747
Citizens Advice - Debt Advice Service	–	108,338	108,338
Citizens Advice - Increasing Debt Advice Capacity	–	17,806	17,806
Citizens Advice - Energy Advice Programme	–	20,400	20,400
The Access to Justice Foundation	–	9,336	9,336
Humankind	–	19,668	19,668
	<u>2,022</u>	<u>325,871</u>	<u>327,893</u>

Hartlepool Citizens Advice Bureau

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2022

6. Charitable activities

	Unrestricted Funds	Total Funds 2022	Unrestricted Funds	Total Funds 2021
	£	£	£	£
General advice service	1,620	1,620	3,404	3,404
Adult Advocacy Services	6,989	6,989	6,075	6,075
	<u>8,609</u>	<u>8,609</u>	<u>9,479</u>	<u>9,479</u>

7. Other trading activities

	Unrestricted Funds	Total Funds 2022	Unrestricted Funds	Total Funds 2021
	£	£	£	£
Other	<u>2,550</u>	<u>2,550</u>	<u>–</u>	<u>–</u>

8. Investment income

	Unrestricted Funds	Total Funds 2022	Unrestricted Funds	Total Funds 2021
	£	£	£	£
Bank interest received	<u>6</u>	<u>6</u>	<u>56</u>	<u>56</u>

Hartlepool Citizens Advice Bureau

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2022

9. Expenditure on charitable activities by fund type

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
Citizens Advice - Increasing Debt Advice Capacity	–	26,441	26,441
Citizens Advice - Debt Advice Service	–	89,976	89,976
Citizens Advice - UC Help to Claim - Telephone	–	56,197	56,197
Citizens Advice - Energy Advice Programme	–	9,067	9,067
National Lottery Community Fund	–	38,717	38,717
Humankind	–	26,554	26,554
Energy Redress Scheme	–	16,269	16,269
HMPT/BEIS	–	6,183	6,183
Citizens Advice - Big Energy Savings Network	–	3,500	3,500
Advocacy Service - Citizens Advice Middlesbrough	132	–	132
Hartlepool Borough Council Fuel Grants	–	34,517	34,517
Warm Homes Fund	–	12,954	12,954
British Gas Energy Trust	–	60,376	60,376
Hartlepool Advocacy	5,465	–	5,465
The Access to Justice Foundation	–	18,905	18,905
	<u>5,597</u>	<u>399,656</u>	<u>405,253</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £
Generalist Advice	1,437	–	1,437
Citizens Advice - Increasing Debt Advice Capacity	–	11,823	11,823
Citizens Advice - Debt Advice Service	–	88,137	88,137
Citizens Advice - UC Help to Claim - Face-to-Face Advice	–	40,559	40,559
Citizens Advice - UC Help to Claim - Telephone	–	15,263	15,263
Citizens Advice - Energy Advice Programme	–	10,022	10,022
National Lottery Community Fund	–	36,837	36,837
Humankind	–	22,463	22,463
Energy Redress Scheme	–	17,201	17,201
Advocacy Service - Citizens Advice Middlesbrough	277	–	277
Warm Homes Fund	–	12,958	12,958
British Gas Energy Trust	–	13,962	13,962
Hartlepool Advocacy	4,309	–	4,309
The Access to Justice Foundation	–	9,353	9,353
	<u>6,023</u>	<u>278,578</u>	<u>284,601</u>

Hartlepool Citizens Advice Bureau

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2022

10. Net income

Net income is stated after charging/(crediting):

	2022	2021
	£	£
Depreciation of tangible fixed assets	<u>9,695</u>	<u>9,321</u>

11. Independent examination fees

	2022	2021
	£	£
Fees payable to the independent examiner for: Independent examination of the financial statements	<u>1,080</u>	<u>1,080</u>

12. Staff costs

The total staff costs and employee benefits for the reporting period are analysed as follows:

	2022	2021
	£	£
Wages and salaries	265,577	194,331
Social security costs	15,280	12,292
Employer contributions to pension plans	<u>3,257</u>	<u>2,681</u>
	<u>284,114</u>	<u>209,304</u>

The average head count of employees during the year was 14 (2021: 13). The average number of full-time equivalent employees during the year is analysed as follows:

	2022	2021
	No.	No.
Management & administration	3	3
Charitable activities	<u>11</u>	<u>10</u>
	<u>14</u>	<u>13</u>

No employee received employee benefits of more than £60,000 during the year (2021: Nil).

13. Trustee remuneration and expenses

No remuneration or other benefits from employment with the charity or a related entity were received by the trustees.

Hartlepool Citizens Advice Bureau

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2022

14. Tangible fixed assets

	Freehold property £	Plant and machinery £	Equipment £	Total £
Cost				
At 1 April 2021	409,940	28,835	69,004	507,779
Additions	—	—	4,607	4,607
At 31 March 2022	<u>409,940</u>	<u>28,835</u>	<u>73,611</u>	<u>512,386</u>
Depreciation				
At 1 April 2021	171,984	28,669	64,687	265,340
Charge for the year	8,199	47	1,449	9,695
At 31 March 2022	<u>180,183</u>	<u>28,716</u>	<u>66,136</u>	<u>275,035</u>
Carrying amount				
At 31 March 2022	<u>229,757</u>	<u>119</u>	<u>7,475</u>	<u>237,351</u>
At 31 March 2021	<u>237,956</u>	<u>166</u>	<u>4,317</u>	<u>242,439</u>

15. Debtors

	2022 £	2021 £
Prepayments and accrued income	<u>32,765</u>	<u>39,242</u>

16. Creditors: amounts falling due within one year

	2022 £	2021 £
Accruals and deferred income	4,068	1,980
Other creditors	<u>1,002</u>	<u>1,002</u>
	<u>5,070</u>	<u>2,982</u>

17. 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 £3,257 (2021: £2,681).

Hartlepool Citizens Advice Bureau

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2022

18. Analysis of charitable funds

Unrestricted funds

	At 1 April 2021 £	Income £	Expenditure £	Transfers £	At 31 March 2022 £
Generalist Advice	173,372	9,674	–	52,454	235,500
Hartlepool Advocacy Middlesbrough	–	6,801	(5,465)	(1,336)	–
Advocacy	–	188	(132)	(56)	–
Fixed Assets - Fixtures & Fittings	3,932	–	–	3,662	7,594
Redundancy Fund	25,000	–	–	–	25,000
	<u>202,304</u>	<u>16,663</u>	<u>(5,597)</u>	<u>54,724</u>	<u>268,094</u>

	At 1 April 2020 £	Income £	Expenditure £	Transfers £	At 31 March 2021 £
Generalist Advice	120,780	5,482	(1,437)	48,547	173,372
Hartlepool Advocacy Middlesbrough	–	5,132	(4,309)	(823)	–
Advocacy	–	943	(277)	(666)	–
Fixed Assets - Fixtures & Fittings	5,605	–	–	(1,673)	3,932
Redundancy Fund	25,000	–	–	–	25,000
	<u>151,385</u>	<u>11,557</u>	<u>(6,023)</u>	<u>45,385</u>	<u>202,304</u>

Generalist Advice

The general reserve represents the free funds of the charity which are not designated for particular purposes.

Fixed Assets - Fixtures & Fittings

Fixtures and fittings represent the net book value of office equipment and fixtures & fittings.

Redundancy Fund

The Redundancy Fund has been designated for future redundancy costs for long serving employees of the Bureau.

Hartlepool Citizens Advice Bureau

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2022

18. Analysis of charitable funds *(continued)*

Restricted funds

	At 1 April 2021 £	Income £	Expenditure £	Transfers £	At 31 March 2022 £
Citizens Advice - Increasing Debt advice Capacity	5,983	32,959	(26,340)	(12,602)	–
Citizen Advice - Debt Advice Service	–	106,694	(89,976)	(16,718)	–
Building Fund	237,956	–	–	(8,199)	229,757
Citizens Advice - Energy Advice Programme	–	21,705	(9,067)	(12,638)	–
Citizen Advice - UC Help to Claim - Telephone National Lottery	789	55,980	(56,197)	(572)	–
Community Fund	1,910	46,480	(38,717)	(1,593)	8,080
Humankind	1,046	24,633	(26,554)	875	–
Energy Redress Scheme	–	19,781	(16,269)	(983)	2,529
Citizens Advice - Big Energy Savings Network	–	3,500	(3,500)	–	–
Warm Homes Fund	–	11,629	(12,954)	1,325	–
British Gas Energy Trust	3,624	63,571	(60,376)	(600)	6,219
The Access to Justice Foundation	–	18,725	(18,905)	180	–
Citizen Advice - HMPT/BEIS	4,000	–	(6,284)	2,284	–
Hartlepool Borough Council Fuel Grants	–	40,000	(34,517)	(5,483)	–
Sir James Knott Trust	–	15,000	–	–	15,000
	<u>255,308</u>	<u>460,657</u>	<u>(399,656)</u>	<u>(54,724)</u>	<u>261,585</u>

Hartlepool Citizens Advice Bureau

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2022

18. Analysis of charitable funds *(continued)*

	At 1 April 2020 £	Income £	Expenditure £	Transfers £	At 31 March 2022 £
Citizens Advice - Increasing Debt advice Capacity	–	17,806	(11,823)	–	5,983
Citizen Advice - Debt Advice Service	–	108,338	(88,137)	(20,201)	–
Building Fund	246,155	–	–	(8,199)	237,956
Citizens Advice - Energy Advice Programme	–	20,400	(10,022)	(10,378)	–
Citizen Advice - UC Help to Claim - Face-to-Face	656	40,955	(40,559)	(263)	789
Citizen Advice - UC Help to Claim - Telephone	–	15,000	(15,263)	263	–
National Lottery Community Fund	–	38,747	(36,837)	–	1,910
Humankind	3,841	19,668	(22,463)	–	1,046
Energy Redress Scheme	–	15,987	(17,201)	1,214	–
Citizen Advice - Big Energy Savings Week	–	3,000	–	(3,000)	–
Citizens Advice - Big Energy Savings Network	–	2,500	–	(2,500)	–
Joseph Rowntree Foundation	1,710	–	–	(1,710)	–
Warm Homes Fund	1,038	12,548	(12,958)	(628)	–
British Gas Energy Trust	–	17,586	(13,962)	–	3,624
The Access to Justice Foundation	–	9,336	(9,353)	17	–
Citizen Advice - HMPT/BEIS	–	4,000	–	–	4,000
	<u>253,400</u>	<u>325,871</u>	<u>(278,578)</u>	<u>(45,385)</u>	<u>255,308</u>

Hartlepool Citizens Advice Bureau

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2022

18. Analysis of charitable funds *(continued)*

Universal Credit Help to Claim

This service is funded by the Department of Work and Pensions and provides help and support with online claims for Universal Credit.

Energy Advice Programme

This service is funded by energy suppliers via Ofgem and provides a range of energy related advice to local consumers.

Access to Justice Foundation

The Foundation provided funding for our Telephone Advice Service and also a Litigant in Person Support Service.

The Debt Advice Service

The Debt Advice service provides comprehensive face-to-face debt advice support for clients who are in personal debt. The Money Advice and Pensions Service provide funding for this service and they contract with Citizens Advice who in turn then fund local offices.

19. Analysis of net assets between funds

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
Tangible fixed assets	7,594	229,757	237,351
Current assets	265,570	31,828	297,398
Creditors less than 1 year	(5,070)	–	(5,070)
Net assets	<u>268,094</u>	<u>261,585</u>	<u>529,679</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £
Tangible fixed assets	4,483	237,956	242,439
Current assets	200,803	17,352	218,155
Creditors less than 1 year	(2,982)	–	(2,982)
Net assets	<u>202,304</u>	<u>255,308</u>	<u>457,612</u>

Hartlepool Citizens Advice Bureau

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2022

20. Analysis of changes in net debt

	At 1 Apr 2021	Cash flows	At 31 Mar 2022
	£	£	£
Cash at bank and in hand	<u>178,913</u>	<u>85,720</u>	<u>264,633</u>

HARTLEPOOL CITIZENS ADVICE BUREAU

England & Wales - Charity number 1140773

Accounts

COMPANY REGISTRATION NUMBER: 07508891
CHARITY REGISTRATION NUMBER: 1140773

Hartlepool Citizens Advice Bureau
Company Limited by Guarantee
Unaudited Financial Statements
31 March 2021

DRAFT ACCOUNTS

CENSIS
Chartered accountant
Exchange Building
66 Church Street
Hartlepool
TS24 7DN

Hartlepool Citizens Advice Bureau

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report)

Year ended 31 March 2021

The trustees, who are also the directors for the purposes of company law, present their report and the unaudited financial statements of the charity for the year ended 31 March 2021.

Reference and administrative details

Registered charity name Hartlepool Citizens Advice Bureau

Charity registration number 1140773

Company registration number 07508891

Principal office and registered office 87 Park Road
Hartlepool
TS26 9HP

The trustees

Anthony N Jackson

Edwin Jeffries

Gayle Longmire

Anthony Raine

Ken Natt

Yousuf Khan

Allan Barclay (Resigned 6 July 2020)

Company secretary Joe Michna

Accountants Censis
Chartered accountant
Exchange Building
66 Church Street
Hartlepool
TS24 7DN

Hartlepool Citizens Advice Bureau

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2021

Achievements and performance

The organisation's services are built around what we refer to as Gateway Assessment interviews whether face-to-face or via the telephone. These interviews are generally 15 to 20 minutes during which we assess the advice and support needs of the client and decide what level of advice, help and assistance we are able to offer. The face-to-face sessions normally operate from 9.30am to 3.00pm four days a week.

However, as with most other organisations, during 2020/2021 we had to change our working practices due to the Covid-19 pandemic. For the first part of the year we suspended all face-to-face client interviews and focused our service delivery on providing advice via telephone, e-mail and webchat. We recommenced face-to-face interviews for the period September to early January but suspended these again from January. We then recommenced face-to-face interviews from early April 2021.

The organisation provided a structured support and supervision system for both paid and volunteer staff during the year and carried out a full round of staff appraisals.

Public Benefit

The organisation provided Public Benefit and some of the key benefits for 2020/2021 were:

- a comprehensive debt advice service
- a welfare benefit advice service including help with reviews and tribunal appeals
- a Universal Credit Help to Claim service
- an advocacy service for people with mental health problems
- an Employment Law advice service including help with tribunal claims
- energy and housing advice
- 4,550 clients received advice and support
- Helped clients secure £2.2 million in financial gains and benefits.

Details of the above services are included in the organisation's Annual Report for 2020/2021. During the year the organisation also worked in partnership with a number of other agencies and these included;

- TMJ Legal Services
- Step Forward Tees Valley
- the Hartlepool Foodbank
- Hodge Wealth Management
- the North East Law Centre
- the Hartlepool Advocacy Hub
- Hartlepool and Stockton Health.

Hartlepool Citizens Advice Bureau

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2021

The trustees' annual report and the strategic report were approved on 27.7.21 and signed on behalf of the board of trustees by:


Anthony Raine
Trustee

Hartlepool Citizens Advice Bureau

Company Limited by Guarantee

Independent Examiner's Report to the Trustees of Hartlepool Citizens Advice Bureau *(continued)*

Year ended 31 March 2021

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

CENSIS
Chartered accountant

Exchange Building
66 Church Street
Hartlepool
TS24 7DN

Hartlepool Citizens Advice Bureau

Company Limited by Guarantee

Statement of Financial Position

31 March 2021

		2021 £	2020 £
Fixed assets			
Tangible fixed assets	14	242,439	251,760
Current assets			
Debtors	15	39,242	22,684
Cash at bank and in hand		178,913	139,854
		<u>218,155</u>	<u>162,538</u>
Creditors: amounts falling due within one year	16	<u>2,982</u>	<u>9,513</u>
Net current assets		<u>215,173</u>	<u>153,025</u>
Total assets less current liabilities		<u>457,612</u>	<u>404,785</u>
Net assets		<u>457,612</u>	<u>404,785</u>
Funds of the charity			
Restricted funds		255,308	253,400
Unrestricted funds		202,304	151,385
Total charity funds	18	<u>457,612</u>	<u>404,785</u>

For the year ending 31 March 2021 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476;
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of financial statements.

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

These financial statements were approved by the board of trustees and authorised for issue on 27.7.21, and are signed on behalf of the board by:



Anthony Raine
Trustee

The notes on pages 11 to 21 form part of these financial statements.

Hartlepool Citizens Advice Bureau

Company Limited by Guarantee

Notes to the Financial Statements

Year ended 31 March 2021

1. General information

The charity is 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 87 Park Road, Hartlepool, TS26 9HP.

2. Statement of compliance

These financial statements 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 Charities Act 2011.

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 investment properties 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.

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.

Hartlepool Citizens Advice Bureau

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2021

3. Accounting policies *(continued)*

Tangible assets *(continued)*

An increase in the carrying amount of an asset as a result of a revaluation, is recognised in other recognised gains and losses, unless it reverses a charge for impairment that has previously been recognised as expenditure within the statement of financial activities. A decrease in the carrying amount of an asset as a result of revaluation, is recognised in other recognised gains and losses, except to which it offsets any previous revaluation gain, in which case the loss is shown within other recognised gains and losses on the statement of financial activities.

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:

Freehold property	-	2% straight line
Plant and machinery	-	20% reducing balance
Equipment	-	20% reducing balance

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.

4. Limited by guarantee

Hartlepool Citizen Advice Bureau is a company limited by guarantee and accordingly does not have a share capital.

Every member of the company undertakes to contribute such amount as may be required not exceeding £1 to the assets of the charitable company in the event of its being wound up while he or she is a member, or within one year after he or she ceases to be a member.

Hartlepool Citizens Advice Bureau

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2021

5. Donations and legacies *(continued)*

	Unrestricted Funds £	Restricted Funds £	Total Funds 2020 £
Donations			
Donations	3,902	–	3,902
Grants			
Citizens Advice - Big Energy Savings Network	–	3,500	3,500
Citizens Advice - Big Energy Savings Week	–	3,265	3,265
Citizens Advice - UC Help to Claim - Face-to-Face	–	39,208	39,208
Citizens Advice -UC Help to Claim -Telephone	–	12,705	12,705
Citizens Advice - HMPT/BEIS	–	–	–
Energy Redress Scheme	–	2,366	2,366
Warm Homes Fund	–	2,090	2,090
British Gas Energy Trust	–	–	–
National Lottery Community Fund	–	44,452	44,452
Citizens Advice - Debt Advice Service	–	103,977	103,977
Citizens Advice - Increasing Debt Advice Capacity	–	–	–
Citizens Advice - Energy Advice Programme	2,120	42,840	44,960
North Tyneside Citizen Advice	2,000	–	2,000
The Access to Justice Foundation	–	20,500	20,500
The Northern Inclusion Consortium	–	28,502	28,502
Jospeh Rowntree Foundation	–	3,553	3,553
Humankind	–	–	–
	<u>8,022</u>	<u>306,958</u>	<u>314,980</u>

6. Charitable activities

	Unrestricted Funds £	Total Funds 2021 £	Unrestricted Funds £	Total Funds 2020 £
General advice service	3,404	3,404	3,569	3,569
Adult Advocacy Services	6,075	6,075	20,583	20,583
	<u>9,479</u>	<u>9,479</u>	<u>24,152</u>	<u>24,152</u>

7. Other trading activities

	Unrestricted Funds £	Total Funds 2021 £	Unrestricted Funds £	Total Funds 2020 £
Room hire	–	–	50	50
Other	–	–	1,235	1,235
	<u>–</u>	<u>–</u>	<u>1,285</u>	<u>1,285</u>

Hartlepool Citizens Advice Bureau

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2021

9. Expenditure on charitable activities by fund type

	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £
Generalist Advice	1,437	–	1,437
Citizens Advice - Increasing Debt Advice Capacity	–	11,823	11,823
Citizens Advice - Debt Advice Service	–	88,137	88,137
Citizens Advice - UC Help to Claim - Face-to-Face Advice	–	40,559	40,559
Citizens Advice - UC Help to Claim - Telephone	–	15,263	15,263
Citizens Advice - Energy Advice Programme	–	10,022	10,022
National Lottery Community Fund	–	36,837	36,837
Humankind	–	22,463	22,463
Energy Redress Scheme	–	17,201	17,201
Advocacy Service - Citizens Advice Middlesbrough	277	–	277
Warn Homes Fund	–	12,958	12,958
British Gas Energy Trust	–	13,962	13,962
Hartlepool Advocacy	4,309	–	4,309
The Access to Justice Foundation	–	9,353	9,353
	<u>6,023</u>	<u>278,578</u>	<u>284,601</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2020 £
Generalist Advice	25,698	–	25,698
Citizens Advice - Debt Advice Service	–	86,079	86,079
Citizens Advice - UC Help to Claim - Face-to-Face Advice	–	37,989	37,989
Citizens Advice - UC Help to Claim - Telephone	–	14,256	14,256
Citizens Advice - Energy Advice Programme	–	24,389	24,389
National Lottery Community Fund	–	46,723	46,723
Humankind	–	24,632	24,632
Energy Redress Scheme	–	3,013	3,013
Citizens Advice - Big Energy Savings Week	–	1,524	1,524
Citizens Advice - Big Energy Savings Network	–	1,594	1,594
Advocacy Service - Citizens Advice Middlesbrough	4,534	–	4,534
Joseph Rowntree Foundation	–	2,987	2,987
Warn Homes Fund	–	2,415	2,415
Hartlepool Advocacy	6,621	–	6,621
The Access to Justice Foundation	–	5,112	5,112
Access to Justice Foundation - Litigant Support	–	15,240	15,240
	<u>36,853</u>	<u>265,953</u>	<u>302,806</u>

Hartlepool Citizens Advice Bureau

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2021

14. Tangible fixed assets

	Freehold property £	Plant and machinery £	Equipment £	Total £
Cost				
At 1 April 2020 and 31 March 2021	<u>409,940</u>	<u>28,835</u>	<u>69,004</u>	<u>507,779</u>
Depreciation				
At 1 April 2020	163,785	28,627	63,607	256,019
Charge for the year	8,199	42	1,080	9,321
At 31 March 2021	<u>171,984</u>	<u>28,669</u>	<u>64,687</u>	<u>265,340</u>
Carrying amount				
At 31 March 2021	<u>237,956</u>	<u>166</u>	<u>4,317</u>	<u>242,439</u>
At 31 March 2020	<u>246,155</u>	<u>208</u>	<u>5,397</u>	<u>251,760</u>

15. Debtors

	2021 £	2020 £
Prepayments and accrued income	<u>39,242</u>	<u>22,684</u>

16. Creditors: amounts falling due within one year

	2021 £	2020 £
Accruals and deferred income	1,980	4,361
Social security and other taxes	–	3,659
Other creditors	<u>1,002</u>	<u>1,493</u>
	<u>2,982</u>	<u>9,513</u>

17. 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 £2,681 (2020: £2,711).

Hartlepool Citizens Advice Bureau

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2021

18. Analysis of charitable funds *(continued)*

National Lottery					
Community Fund	–	38,747	(36,837)	–	1,910
Humankind	3,841	19,668	(22,463)	–	1,046
Energy Redress Scheme	–	15,987	(17,201)	1,214	–
Citizen Advice - Big Energy Savings Week	–	3,000	–	(3,000)	–
Citizens Advice - Big Energy Savings Network	–	2,500	–	(2,500)	–
Joseph Rowntree Foundation	1,710	–	–	(1,710)	–
Warn Homes Fund	1,038	12,548	(12,958)	(628)	–
British Gas Energy Trust	–	17,586	(13,962)	–	3,624
The Access to Justice Foundation	–	9,336	(9,353)	17	–
Citizen Advice - HMPT/BEIS	–	4,000	–	–	4,000
	<u>253,400</u>	<u>325,871</u>	<u>(278,578)</u>	<u>(45,385)</u>	<u>255,308</u>

Universal Credit Help to Claim

This service is funded by the Department of Work and Pensions and provides help and support with online claims for Universal Credit.

Energy Advice Programme

This service is funded by energy suppliers via Ofgem and provides a range of energy related advice to local consumers.

Access to Justice Foundation

The Foundation provided funding for our Telephone Advice Service and also a Litigant in Person Support Service.

The Debt Advice Service

The Debt Advice service provides comprehensive face-to-face debt advice support for clients who are in personal debt. The Money Advice and Pensions Service provide funding for this service and they contract with Citizens Advice who in turn then fund local offices.

19. Analysis of net assets between funds

	Unrestricted Funds	Restricted Funds	Total Funds 2021	Total Funds 2020
	£	£	£	£
Tangible fixed assets	4,483	237,956	242,439	251,760
Current assets	200,803	17,352	218,155	162,538
Creditors less than 1 year	(2,982)	–	(2,982)	(9,513)
Net assets	<u>202,304</u>	<u>255,308</u>	<u>457,612</u>	<u>404,785</u>

Hartlepool Citizens Advice Bureau

Company Limited by Guarantee

Detailed Statement of Financial Activities

31 March 2021

	2021	2020
	£	£
Income and endowments		
Donations and legacies		
Donations	1,564	3,902
Citizens Advice - Big Energy Savings Network	2,500	3,500
Citizens Advice - Big Energy Savings Week	3,000	3,265
Citizens Advice - UC Help to Claim - Face-to-Face	40,955	39,208
Citizens Advice -UC Help to Claim -Telephone	15,000	12,705
Citizens Advice - HMPT/BEIS	4,458	-
Energy Redress Scheme	15,987	2,366
Warn Homes Fund	12,548	2,090
British Gas Energy Trust	17,586	-
National Lottery Community Fund	38,747	44,452
Citizens Advice - Debt Advice Service	108,338	103,977
Citizens Advice - Increasing Debt Advice Capacity	17,806	-
Citizens Advice - Energy Advice Programme	20,400	44,960
North Tyneside Citizen Advice	-	2,000
The Access to Justice Foundation	9,336	20,500
The Northern Inclusion Consortium	-	28,502
Jospeh Rowntree Foundation	-	3,553
Humankind	19,668	-
	<u>327,893</u>	<u>314,980</u>
Charitable activities		
General advice service	3,404	3,569
Adult Advocacy Services	6,075	20,583
	<u>9,479</u>	<u>24,152</u>
Other trading activities		
Room hire	-	50
Other	-	1,235
	<u>-</u>	<u>1,285</u>
Investment income		
Bank interest received	56	123
	<u>56</u>	<u>123</u>
Total income	<u>337,428</u>	<u>340,540</u>
