

**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**

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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**

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#### **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

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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**

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

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**

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#### **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

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#### 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 £
<b>Donations</b>			
Donations	3,902	—	3,902
<b>Grants</b>			
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

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#### 14. Tangible fixed assets

	Freehold property £	Plant and machinery £	Equipment £	Total £
<b>Cost</b>				
At 1 April 2020 and 31 March 2021	409,940	28,835	69,004	507,779
<b>Depreciation</b>				
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	171,984	28,669	64,687	265,340
<b>Carrying amount</b>				
At 31 March 2021	237,956	166	4,317	242,439
At 31 March 2020	246,155	208	5,397	251,760

#### 15. Debtors

	2021 £	2020 £
Prepayments and accrued income	39,242	22,684

#### 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	1,002	1,493
	2,982	9,513

#### 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)
<b>Net assets</b>	<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 £
<b>Income and endowments</b>		
<b>Donations and legacies</b>		
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>
<b>Charitable activities</b>		
General advice service	3,404	3,569
Adult Advocacy Services	6,075	20,583
	<u>9,479</u>	<u>24,152</u>
<b>Other trading activities</b>		
Room hire	–	50
Other	–	1,235
	<u>–</u>	<u>1,285</u>
<b>Investment income</b>		
Bank interest received	56	123
	<u>56</u>	<u>123</u>
<b>Total income</b>	<u>337,428</u>	<u>340,540</u>