

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 (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 £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		268,094	261,585	529,679	457,612
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	56,062	90,321
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	<u>10,607</u>	<u>9,695</u>

11. Independent examination fees

	2023	2022
	£	£
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:

	2023	2022
	£	£
Wages and salaries	219,444	265,577
Social security costs	11,315	15,280
Employer contributions to pension plans	<u>4,525</u>	<u>3,257</u>
	<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	<u>11</u>	<u>11</u>
	<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	<u>1,902</u>	<u>1,002</u>
	<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	789	55,980	(56,197)	(572)	–
National Lottery 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>