

**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

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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 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**

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#### **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 2024**

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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.

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**

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#### **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 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 £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**

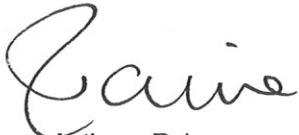
## **Company Limited by Guarantee**

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

**Year ended 31 March 2024**

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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**

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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**

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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.



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

|   |      | Unrestricted<br>funds | 2024<br>Restricted<br>funds | Total funds     | 2023<br>Total funds |
|---|------|-----------------------|-----------------------------|-----------------|---------------------|
|   | Note | £                     | £                           | £               | £                   |
| <b>Income and endowments</b>                              |      |                       |                             |                 |                     |
| 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             | —                   |
| <b>Total income</b>                                       |      | <u>17,993</u>         | <u>400,505</u>              | <u>418,498</u>  | <u>481,226</u>      |
| <b>Expenditure</b>  |      |                       |                             |                 |                     |
| Expenditure on charitable activities                      | 9    | 28,671                | 437,733                     | 466,404         | 443,720             |
| <b>Total expenditure</b>                                  |      | <u>28,671</u>         | <u>437,733</u>              | <u>466,404</u>  | <u>443,720</u>      |
| <b>Net (expenditure)/income and net movement in funds</b> |      | <u>(10,678)</u>       | <u>(37,228)</u>             | <u>(47,906)</u> | <u>37,506</u>       |
| <b>Reconciliation of funds</b>                            |      |                       |                             |                 |                     |
| Total funds brought forward                               |      | 310,151               | 257,036                     | 567,187         | 529,679             |
| <b>Total funds carried forward</b>                        |      | <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<br>£      | 2023<br>£      |
|---|------|----------------|----------------|
| <b>Fixed assets</b>                                   |      |                |                |
| Tangible fixed assets                                 | 14   | 213,359        | 237,057        |
| <b>Current assets</b>                                 |      |                |                |
| Debtors   | 15   | 42,242         | 26,558         |
| Cash at bank and in hand                              |      | 269,278        | 310,382        |
|   |      | <u>311,520</u> | <u>336,940</u> |
| <b>Creditors: amounts falling due within one year</b> | 16   | <u>5,598</u>   | <u>6,812</u>   |
| <b>Net current assets</b>                             |      | <u>305,922</u> | <u>330,128</u> |
| <b>Total assets less current liabilities</b>          |      | <u>519,281</u> | <u>567,185</u> |
| <b>Net assets</b>                                     |      | <u>519,281</u> | <u>567,185</u> |
| <b>Funds of the charity</b>                           |      |                |                |
| Restricted funds                                      |      | 219,808        | 257,034        |
| Unrestricted funds                                    |      | <u>299,473</u> | <u>310,151</u> |
| <b>Total charity funds</b>                            | 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

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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

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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<br>£       | 2023<br>£       |
|---|-----------------|-----------------|
| <b>Cash flows from operating activities</b>                 |                 |                 |
| 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>   |
| <b>Cash flows from investing activities</b>                 |                 |                 |
| Purchase of tangible assets                                 | —               | (10,313)        |
| Net cash used in investing activities                       | <u>—</u>        | <u>(10,313)</u> |
| <b>Net (decrease)/increase in cash and cash equivalents</b> | (41,104)        | 45,749          |
| <b>Cash and cash equivalents at beginning of year</b>       | <u>310,382</u>  | <u>264,633</u>  |
| <b>Cash and cash equivalents at end of year</b>             | <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

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#### 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<br>£       | 2023<br>£      |
|---|-----------------|----------------|
| <b>Expenditure on charitable activities</b> |                 |                |
| 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          |
| <b>Total expenditure</b>                    | <u>466,404</u>  | <u>443,720</u> |
| <b>Net (expenditure)/income</b>             | <u>(47,906)</u> | <u>37,506</u>  |

