

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.

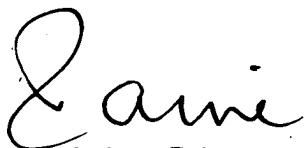
Hartlepool Citizens Advice Bureau

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:

A handwritten signature in black ink, appearing to read 'A Raine', with a large, stylized initial 'A'.

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 £
	Note				
Income and endowments					
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:

A handwritten signature in black ink, appearing to read 'A. Raine', with a large loop at the start and a cursive style.

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	53,894	(41,104)
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	323,172	269,278

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 Hartlepool Borough Council Household Support	—	28,536	(28,536)	—	—
Sir James Knott Trust	20,280	102,000	(102,000)	—	—
British Gas Supporting Communities At Risk	—	—	(20,280)	—	—
Step Forward Tees Valley	—	65,216	(65,216)	—	—
Tees Valley Move Forward - Humankind Boost	—	372	(372)	—	—
Tees Valley Move Forward - Humankind Leap	—	11,431	(11,431)	—	—
	—	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	526,867	466,404
Net income/(expenditure)	78,574	(47,906)