

Citizens Advice County Durham
Financial Statements
For the Year Ending
31 March 2021

JANE ASCROFT ACCOUNTANCY LIMITED

Chartered Accountants & statutory auditor

Enterprise House
Harmire Enterprise Park
Barnard Castle
County Durham
DL12 8XT

Citizens Advice County Durham

Financial Statements

Year Ended 31 March 2021

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Citizens Advice County Durham

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

Year Ended 31 March 2021

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

Objectives and Activities

Citizens Advice County Durham (CACD) provides free, confidential, impartial and independent advice and information for the benefit of the local community, campaigning for change and to ensure individuals do not suffer through lack of knowledge or an inability to express their needs effectively. These objectives are shared by all members of Citizens Advice as per the twin aims:

1. To provide the advice that people need for the problems they face.
2. To improve the policies and practices that affect people's lives.

Our aims and objectives will be reviewed annually to ensure that our activities remain focused on the stated purposes.

Significant Activities

Our principal activity remains the provision of free, impartial, confidential advice across the country to empower them to move forward. Some of our activity is focussed in our locality, with other key contracts being delivered on a national basis. Advice throughout the pandemic has predominantly been delivered by remote channels; telephone, email, webchat. At the start of 2020 we implemented our Business Continuity Plan and mobilised all of our paid workforce (134 staff) and some volunteers into home working.

We have an active research and campaigns team and a lot of work has been done during this period to re-build and improve our approach to Research and Campaigns. We want Research and Campaigns to be at the forefront of our staff's minds. We understand the scale of potential impact that social change can have on our clients. Therefore, we have prioritised Research and Campaigns as a key activity. We have supported national campaigns this year, including Scams Awareness Week. We have also created escalation routeways with stakeholders for the purpose of addressing issues at source.

In addition, we hosted a Best Practice Lead who worked on a number of research pieces across the year and supported other local Citizens Advice (LCAs) with creating escalation routeways for universal credit and prioritised linking up LCAs for the purpose of regional consistency and best practice sharing. These relationships complemented our Research and Campaigns work, with good networking links established across services.

Volunteers

At the outset of the pandemic, volunteers were not involved in operational delivery of services. However, as the restrictions relaxed, we commenced work on reengaging these volunteers. A remote adviceline pilot has also been implemented, allowing us to test the merit, efficiency and engagement of volunteers working remotely. Since January 2021, refresher training has been ongoing to facilitate the return of volunteers. This will help to rebuild volunteer confidence in delivery and also allow us to train volunteers on multi-channel advice, which will support future resourcing needs.

Citizens Advice County Durham

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

Year Ended 31 March 2021

Achievements and Performance

2020/21 has been another challenging year for us and the voluntary and community sector (VCS) overall, with continuing pressures on funding, fluctuations in demand for services and the challenges of delivering advice remotely from home.

Across the projects that involve us, the following is a summary of our key activities and benefits we've achieved for people in County Durham and nationally:

Service	Number of Unique Clients	Number of Issues	Average number of issues per client	All outcomes
Generalist service (exclusively telephone via Single Queue)	12,179	24,054	2	£2,810,798
Money and Pensions Service (MaPS) Debt Advice Project	3,176	27,272	6	£2,864,317
MaPS Debt Relief Order (DRO) Unit (national contract)	7,507	18,080	2	£52,182,749
One Point Service	263	970	4	£491,968
Housing Solutions Service	164	909	6	£96,029
Healthier and Wealthier Service	1,112	4,624	4	£2,026,814
Outreach Services (combined)	541	1813	3	£1,241,571
Trussell Trust (HTH)	1,656	3404	2	£443,654
Npower Energy Advice Programme (EAP) (commenced August 2018)	121	616	5	£84521
Energy Advice Programme (1 October 19 to 31 March 2020)	431	3362	8	£102,739
Energy Redress Scheme – Social Landlords & Tenants	228	1805	8	£36,489
Help to Claim	6,146	22368	4	£6,141,341
TOTALS	33524	109277		£68,522,990

Citizens Advice County Durham

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

Year Ended 31 March 2021

These results demonstrate the financial benefit we have empowered clients to achieve and are indicative of the potential benefit our service provide to the local economy. It should be noted that contact with clients often brings greater comfort/capacity to manage beyond just financial gains. In addition, clients often present with more than one issue, which is indicative of the potential complexities of advice, with MaPS, Housing Solutions and our energy projects noting the greatest average number of issues per client.

Our Healthier and Wealthier, One Point, Housing Solutions and outreach services, broadly speaking, aim to support clients to achieve outcomes that exceed monetary value. For instance;

- 780 (70%) clients noted an improvement to their health/capacity to manage, following the intervention of our Healthier and Wealthier service;
- 150 (57%) of One Point clients reported a similar outcome;
- 87 (53%) of Housing Solutions also reported improved health/capacity to manage. In addition, two clients were supported to avoid homelessness and remain in their homes, with alternative housing secured for a further two clients.

Similar soft outcomes were seen on our core service, with 1173 (10%) clients noting improved health/capacity to manage. We saw a significant rise in clients feeling more empowered to deal with their Universal Credit Claim and understand what it means for them following their interaction with us.

In 2020 a Pilot Project on our DRO Unit became embedded as business as usual. This new model of working was a result of a significant amount of collaborative work between us, MaPS and Citizens Advice to explore current working practices and improve efficiency within the unit to achieve a better client journey.

This year has seen a significant increase in demand on the Help To Claim Service, with clients seeking the support of advisers when making their first claim for Universal Credit. This service has been invaluable throughout the pandemic as people's income/employment status fluctuated hugely as a consequence of measures implemented to mitigate against the spread of Covid-19.

It has been an extraordinary year for Citizens Advice County Durham and, indeed, the rest of the world.

By the start of lockdown on the 23rd March 2020 all 134 of our (mostly office based) staff were working from home, all equipped with required hardware and all generalist advisors working on telephone services. CACD's executive team implemented the Business Continuity Plan according to three principles,

- Protect the health and wellbeing of staff, volunteers and clients.
- Meet as much service need as we can.
- Maintain the staff and volunteer team in order to continue to provide high level services.

These principles have served us well and continue to be referenced throughout the pandemic. The Trustee Board met more frequently - monthly - from March 2020 until February 2021.

This has been a difficult year in which to make plans. The Covid-19 pandemic has brought us unprecedented levels of uncertainty with a number of delivery contracts under review.

There is no doubt that the world we experience in the future will be very different to the one that we left behind in 2020/21 and it is almost inevitable that CACD will be a very different organisation to the charity it was in the past few years. We endeavour to steer a course through this uncertainty and, in times of complexity, systemic flux and the global pandemic, we must ensure that our organisational values and culture are sound and fit for the challenges ahead. This is the key to our success in dealing with the pandemic and will be crucial in dealing with the uncertain times ahead.

Citizens Advice County Durham

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

Year Ended 31 March 2021

Financial Review

2020/21 resulted in a continued growth of 13% in restricted sources of income. We saw a 10% increase in turnover with a significant reduction in expenditure due to the Covid-19 pandemic. The result of this was year ended with a large surplus of £284,051 and after allowing for depreciation, this resulted in a cash surplus of £308,612.

The Covid-19 pandemic and subsequent lockdowns resulted in recruitment freezes, offices closing and staff working from home. The spending in some areas such as office costs and volunteer costs was significantly reduced, also, capital expenditure plans to improve premises and IT at the year end did not go ahead and business need will be reviewed in 2021/22.

The Covid-19 pandemic also impacted some of our newest projects which started later than planned, consequently these projects were given extensions and now run into 2021/22.

Reserves policy

We continue to grow and we are a major financial inclusion charity in the North East of England. We employ 134 staff and have contractual responsibilities for over 11 premises. As such, we need a reserves policy to be able to;

- run essential services for clients in the event of funding loss;
- hold funds in case of unplanned closure of projects;
- fund major unplanned works to capital assets owned by us.

The value of free reserves required to achieve these goals is re-evaluated twice yearly by the Finance Sub-Committee and recommended for approval by the Trustee Board.

The reserves target agreed in May 2020 was £592,000.

Risk

The risk register is reviewed quarterly by the executive team and annually by the Trustee Board.

Throughout the pandemic, the Trustee Board has met on a bi-weekly basis to manage implications and risks of coronavirus.

We hold bi-monthly Information Risk Management meetings with two appointed trustees as information risk accounting officers, a senior information risk officer and senior management team. In this meeting, we review data breaches, data impact assessments, best practice and the information risk asset register. Throughout the pandemic the information risk management members have met on a monthly basis.

We also have a risk management strategy which is reviewed regularly by the executive team and annually by the Trustee Board. Policies and procedures are reviewed on an annual basis or in response to changes within the Charity.

Citizens Advice County Durham

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

Year Ended 31 March 2021

Coronavirus impact 20-21

All our staff have continued to work from home throughout lockdown, delivering services over the phone and digitally, with two offices partially opened throughout to support administration once restrictions were lifted. Further sites were made operational to facilitate the return of volunteers later in the year. A significant amount of work was undertaken in order to make those premises covid secure. This was intended to enable us to deliver services remotely (no face to face advice has been available throughout the pandemic) whilst ensuring that measures were put in place to support the return of volunteers in a way that was appropriate for them.

Throughout the pandemic we effectively mobilised and implemented a refreshed Mental Health Strategy. We prioritised this in the pandemic, given the data suggesting that the overall mental health of workers was deteriorating throughout lockdown. A flexible approach to work was also adopted to meet operational need, whilst also allowing staff who worked from home to meet childcare needs and create some home/work life balance. We have not accessed the Government's scheme to furlough staff as the majority of our project contracts and grant agreements are deemed public funding. Instead, the Trustee Board supported staff through a Covid-19 special leave policy. Any staff absent through this policy and throughout the pandemic has had no impact on delivery. Advice needs have reflected the needs of people throughout the pandemic and we expect it to remain so. No contracts or agreements were put at risk throughout the pandemic. We continued to communicate with key stakeholders at all stages and ensured that contingency plans were effective. We continue to work closely with all of our funders, assessing risk, performance and value for money. 2020/21 budget and projects have not been adversely impacted by the pandemic. Cashflow has remained stable throughout with the Trustee Board having sight of an updated report, bi-weekly.

Plans for Future Periods

Our strategic priorities April 2021 - March 2022

1. Secure the re-tendering of multiple contracts which require renewal in 2021/22.
2. Consolidate the work conducted in 2021 on the new staff structure.
3. Move towards a hub and spoke model for delivery of services.
4. A greater emphasis on a multi-channel/blended inclusive approach to advice whilst continuing to support face to face delivery.
5. Develop our energy advice offer to mitigate the high fuel poverty levels in the County.
6. Investigate a new telephone system, or improved resourcing of the existing service.
7. Be at the heart of alliance working and collaboration, contributing to shared intelligence in the County.

Citizens Advice County Durham

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

Year Ended 31 March 2021

Structure, Governance and Management

Governing document

We were established under a memorandum of association which outlined the objects and powers of the charitable company and is governed under its articles of association.

Organisational Structure

We are governed by a Trustee Board of directors who are also the Charity's trustees. We are governed by a Trustee Board of directors who are also the Charity's trustees. Sub-committees including personnel, health and safety, research and campaigns, information risk and finance report to the Trustee Board with task and finish committees formed as required. Trustee Board usually meet on a bi monthly basis with more regular meetings held as and when need dictates. The day-to-day running of the Charity is delegated to the executive team led by the Chief Executive Officer. The Trustee Board is independent from the management of the Charity.

Recruitment and appointment of new trustees

Trustees are openly recruited and specific skills and experience is targeted according to Trustee Board need. Potential trustees are asked to submit a CV and are subsequently interviewed by a panel consisting of at least two existing trustees (one of whom should be the Chair) and Head of People. Trustees are appointed at the Annual General Meeting but may be co-opted by the Trustee Board throughout the year where appropriate.

Induction and training of trustees

All newly-appointed trustees are given a detailed introduction to the Charity's work and are supplied with relevant documents such as governing documents and annual accounts. They are also invited to meet with existing staff and trustees and visit services where suitable. They are also encouraged to undertake relevant training opportunities and must undertake certain mandatory training such as GDPR.

Wider Network

We are a member of Citizens Advice, the operating name of the National Association of Citizens Advice Bureaux which provides support, guidance and training to member bureaux. They also provide a national case management and information system. A condition of membership is to meet and maintain national advice and management standards which are audited regularly. We meet the Advice Quality Standard and are registered with the Information Commissioner and the Financial Conduct Authority.

We are a full member of the Advice in County Durham (AiCD) Partnership, which works with all the advice providers in the County to enable effective referrals into appropriate services, upskill the advice sector and encourage collaboration.

Risk Management

The trustees have a duty to identify and review the risks to which we are exposed to and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

Public Benefit

Our main activities and who we help are described elsewhere in this report. All our charitable activities are undertaken to further our charitable purposes for the public benefit. The Trustee Board have had regard to the Charity Commission's guidance on public benefit throughout the year when deciding on the activities of the Charity.

Pay Policy for Senior Staff

The pay of the senior staff is reviewed annually by the Trustee Board without staff being present.

Citizens Advice County Durham

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

Year Ended 31 March 2021

Reference and Administrative Details

Registered charity name Citizens Advice County Durham

Charity registration number 1151790

Company registration number 08357279

Principal office and registered office Armstrong House
Abbeywoods Business Park
Pity Me
Durham
DH1 5GH

The Trustees

Ms K Coulson-Patel
Ms B Davidson
Mr M Smith
Mr A J Pensom
Mr J Scollen
Mr J W Taylor
Mr G C McPherson
Mr W Kellett
Mrs L Pounder
Ms M Pavlou (Appointed 1 September 2020)
Ms V Wilkinson (Appointed 1 September 2020)
(Served from 1 September 2020
to 19 February 2021)
Mr R Benstead

Auditor Jane Ascroft Accountancy Limited
Chartered Accountants & statutory auditor
Enterprise House
Harmire Enterprise Park
Barnard Castle
County Durham
DL12 8XT

Bankers Unity Trust Bank Plc
Nine Brindleyplace
Birmingham
B1 2HB

Trustees' Responsibilities Statement

The trustees, who are also directors for the purposes of company law, are responsible for preparing the trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the charity trustees to prepare financial statements for each year which give a true and fair view of the state of affairs of the charitable company and the incoming resources and application of resources, including the income and expenditure, for that period.

Citizens Advice County Durham

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

Year Ended 31 March 2021

In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the applicable Charities SORP;
- make judgments and accounting estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charity's transactions and disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Auditor

Each of the persons who is a trustee at the date of approval of this report confirms that:

- so far as they are aware, there is no relevant audit information of which the charity's auditor is unaware; and
- they have taken all steps that they ought to have taken as a trustee to make themselves aware of any relevant audit information and to establish that the charity's auditor is aware of that information.

Small Company Provisions

This report has been prepared in accordance with the provisions applicable to companies entitled to the small companies exemption.

The trustees' annual report was approved on 21 September 2021 and signed on behalf of the board of trustees by:



Mr J Scollen
Trustee

Citizens Advice County Durham

Independent Auditor's Report to the Members of Citizens Advice County Durham

Year Ended 31 March 2021

Opinion

We have audited the financial statements of Citizens Advice County Durham (the 'charity') for the year ended 31 March 2021 which comprise the statement of financial activities (including income and expenditure account), statement of financial position, statement of cash flows and the related notes, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including FRS 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charity's affairs as at 31 March 2021 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice;
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for Opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions Relating to Going Concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charity's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Citizens Advice County Durham

Independent Auditor's Report to the Members of Citizens Advice County Durham *(continued)*

Year Ended 31 March 2021

Other Information

The other information comprises the information included in the annual report, other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Opinions on Other Matters Prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the trustees' report for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the trustees' report has been prepared in accordance with applicable legal requirements.

Matters on Which We are Required to Report by Exception

In the light of the knowledge and understanding of the charity and its environment obtained in the course of the audit, we have not identified material misstatements in the trustees' report.

We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or
- the trustees were not entitled to prepare the financial statements in accordance with the small companies regime and take advantage of the small companies' exemptions in preparing the directors' report and from the requirement to prepare a strategic report.

Citizens Advice County Durham

Independent Auditor's Report to the Members of Citizens Advice County Durham (continued)

Year Ended 31 March 2021

Responsibilities of Trustees

As explained more fully in the trustees' responsibilities statement, the trustees (who are also the directors for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charity or to cease operations, or have no realistic alternative but to do so.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud.

As part of an audit in accordance with ISAs (UK), we exercise professional judgment and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the trustees.
- Conclude on the appropriateness of the trustees' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the charity's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the charity to cease to continue as a going concern.

Citizens Advice County Durham

Independent Auditor's Report to the Members of Citizens Advice County Durham *(continued)*

Year Ended 31 March 2021

- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

Use of Our Report

This report is made solely to the charity's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charity's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and the charity's members as a body, for our audit work, for this report, or for the opinions we have formed.

Jane Ascroft

Jane Ascroft (Senior Statutory Auditor)

For and on behalf of
Jane Ascroft Accountancy Limited
Chartered Accountants & statutory auditor
Enterprise House
Harmire Enterprise Park
Barnard Castle
County Durham
DL12 8XT

Citizens Advice County Durham

Statement of Financial Activities (including income and expenditure account)

Year Ended 31 March 2021

		Unrestricted funds	2021 Restricted funds	Total funds	2020 Total funds
	Note	£	£	£	£
Income and endowments					
Donations and legacies	5	6,500	—	6,500	6,500
Charitable activities	6	795,324	2,913,947	3,709,271	3,380,552
Investment income	7	6,401	—	6,401	7,656
Total income		<u>808,225</u>	<u>2,913,947</u>	<u>3,722,172</u>	<u>3,394,708</u>
Expenditure					
Expenditure on charitable activities	8,9	671,124	2,766,999	3,438,123	3,253,881
Total expenditure		<u>671,124</u>	<u>2,766,999</u>	<u>3,438,123</u>	<u>3,253,881</u>
Net income		<u>137,101</u>	<u>146,948</u>	<u>284,049</u>	<u>140,827</u>
Transfers between funds		107,298	(107,298)	—	—
Other recognised gains and losses					
Revaluation of property		—	—	—	45,000
Net movement in funds		<u>244,399</u>	<u>39,650</u>	<u>284,049</u>	<u>185,827</u>
Reconciliation of funds					
Total funds brought forward		<u>1,241,571</u>	<u>23,911</u>	<u>1,265,482</u>	<u>1,079,655</u>
Total funds carried forward		<u>1,485,970</u>	<u>63,561</u>	<u>1,549,531</u>	<u>1,265,482</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 16 to 28 form part of these financial statements.

Citizens Advice County Durham

Statement of Financial Position


31 March 2021

	Note	2021 £	2020 £
Fixed Assets			
Tangible fixed assets	14	612,977	637,540
Current Assets			
Debtors	15	183,041	300,416
Cash at bank and in hand		1,171,387	853,890
		<u>1,354,428</u>	<u>1,154,306</u>
Creditors: amounts falling due within one year	16	<u>324,379</u>	<u>409,789</u>
Net Current Assets		<u>1,030,049</u>	<u>744,517</u>
Total Assets Less Current Liabilities		<u>1,643,026</u>	<u>1,382,057</u>
Creditors: amounts falling due after more than one year	17	<u>93,495</u>	<u>116,575</u>
Net Assets		<u>1,549,531</u>	<u>1,265,482</u>
Funds of the Charity			
Restricted funds		63,561	23,911
Unrestricted funds		<u>1,485,970</u>	<u>1,241,571</u>
Total charity funds	19	<u>1,549,531</u>	<u>1,265,482</u>

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

These financial statements were approved by the board of trustees and authorised for issue on 21 September 2021 and are signed on behalf of the board by:


Mrs Scollen
Trustee


Mr M Smith
Trustee

The notes on pages 16 to 28 form part of these financial statements.

Citizens Advice County Durham

Statement of Cash Flows

Year Ended 31 March 2021

	2021 £	2020 £
Cash Flows from Operating Activities		
Net income	284,049	140,827
<i>Adjustments for:</i>		
Depreciation of tangible fixed assets	24,563	33,173
Other interest receivable and similar income	(6,401)	(7,656)
Accrued expenses/(income)	79,111	(49,192)
<i>Changes in:</i>		
Trade and other debtors	117,375	(60,576)
Trade and other creditors	(187,601)	230,461
Cash generated from operations	311,096	287,037
Interest received	6,401	7,656
Net cash from operating activities	<u>317,497</u>	<u>294,693</u>
Cash Flows from Investing Activities		
Purchase of tangible assets	—	(13,770)
Net cash used in investing activities	<u>—</u>	<u>(13,770)</u>
Net Increase in Cash and Cash Equivalents	317,497	280,923
Cash and Cash Equivalents at Beginning of Year	853,890	572,967
Cash and Cash Equivalents at End of Year	<u>1,171,387</u>	<u>853,890</u>

The notes on pages 16 to 28 form part of these financial statements.

Citizens Advice County Durham

Notes to the Financial Statements

Year Ended 31 March 2021

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 Armstrong House, Abbeywoods Business Park, Pity Me, Durham, DH1 5GH.

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

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern.

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. The Trustees consider that there are no significant estimates or judgements affecting these financial statements.

Fund Accounting

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the purposes of the charity.

Designated funds are unrestricted funds earmarked by the trustees for specific purposes.

Restricted funds are subjected to restrictions on their expenditure imposed by the donor.

Citizens Advice County Durham

Notes to the Financial Statements *(continued)*

Year Ended 31 March 2021

3. Accounting Policies *(continued)*

Income

All income is included in the statement of financial activities when the charity is entitled to the income, any performance related conditions attached have been met or are fully within the control of the charity, the income is considered probable and the amount can be quantified with reasonable accuracy. The following specific policies are applied to particular categories of income:

Donations and legacy income is received by way of donations, legacies, grants and gifts and is included in full in the Statement of Financial Activities when receivable. Where legacies have been notified to the charity but the criteria for income recognition have not been met, the legacy is treated as a contingent asset and disclosed if material. Grants, where entitlement is not conditional on the delivery of a specific performance by the charity, are recognised when the charity becomes unconditionally entitled to the grant.

Donated services and facilities are included at the value to the charity, being the amount the charity would have been willing to pay to obtain services or facilities of equivalent economic benefit on the open market.

Investment income is included when receivable.

Income from charitable trading activity is accounted for when earned.

Income from grants, where related to performance and specific deliverables, are accounted for as the charity earns the right to consideration by its performance.

Expenditure

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates:

Costs of raising funds comprise the costs associated with attracting donations, grants and legacies and the costs of trading for fundraising purposes.

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

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 between the expenditure categories of the SOFA on a basis designed to reflect the use of the resource. Costs relating to a particular activity are allocated directly, others are apportioned based on the number of staff working on each activity.

Tangible Assets

Fixed assets are stated at cost less accumulated depreciation. The costs of minor additions or those costing below £1,000 are not capitalised. In addition assets are not capitalised where a funder has granted funds for capital items as part of the project.

Citizens Advice County Durham

Notes to the Financial Statements *(continued)*

Year Ended 31 March 2021

3. Accounting Policies *(continued)*

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:

Leasehold Property	-	10% straight line
Improvements		
Computer & Office Equipment	-	25% straight line

Freehold property is not depreciated as the properties are maintained to a high standard and any depreciation is considered to be immaterial.

Impairment of Fixed Assets

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date.

For the purposes of impairment testing, when it is not possible to estimate the recoverable amount of an individual asset, an estimate is made of the recoverable amount of the cash-generating unit to which the asset belongs. The cash-generating unit is the smallest identifiable group of assets that includes the asset and generates cash inflows that largely independent of the cash inflows from other assets or groups of assets.

For impairment testing of goodwill, the goodwill acquired in a business combination is, from the acquisition date, allocated to each of the cash-generating units that are expected to benefit from the synergies of the combination, irrespective of whether other assets or liabilities of the charity are assigned to those units.

Financial Instruments

The charity only has financial assets and liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

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.

Citizens Advice County Durham

Notes to the Financial Statements *(continued)*

Year Ended 31 March 2021

Debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

Accrued income and tax recoverable is included at the best estimate of the amounts receivable at the balance sheet date.

Cash at Bank and in Hand

Cash at bank and cash in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

Creditors

Creditors are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors are normally recognised at their settlement amount after allowing for any trade discounts due.

Taxation

The company is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the company is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

4. Limited by Guarantee

The company is limited by guarantee. At 31st March 2021 there were 11 members each of whom had undertaken to contribute an amount not exceeding £1 in the event of a winding up.

The charity is not under the control of any one individual but of the board as a whole.

5. Donations and Legacies

	Unrestricted Funds £	Total Funds 2021 £	Unrestricted Funds £	Total Funds 2020 £
Gifts				
Donated facilities	<u>6,500</u>	<u>6,500</u>	<u>6,500</u>	<u>6,500</u>

Donated facilities comprise the provision of property at Shakespeare House, Seaham, by Durham County Council at below market rent.

Citizens Advice County Durham

Notes to the Financial Statements (continued)

Year Ended 31 March 2021

6. Charitable Activities

	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £
Durham County Council funding	684,524	–	684,524
Citizens Advice Funding	–	2,403,995	2,403,995
European Social Fund funding	–	255,950	255,950
Other funding	44,115	254,002	298,117
Other income from charitable activities	66,685	–	66,685
	<u>795,324</u>	<u>2,913,947</u>	<u>3,709,271</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2020 £
Durham County Council funding	599,288	37,500	636,788
Citizens Advice Funding	48,718	2,247,191	2,295,909
European Social Fund funding	–	206,081	206,081
Other funding	87,706	94,282	181,988
Other income from charitable activities	59,786	–	59,786
	<u>795,498</u>	<u>2,585,054</u>	<u>3,380,552</u>

7. Investment Income

	Unrestricted Funds £	Total Funds 2021 £	Unrestricted Funds £	Total Funds 2020 £
Bank interest receivable	<u>6,401</u>	<u>6,401</u>	<u>7,656</u>	<u>7,656</u>

8. Expenditure on Charitable Activities by Fund Type

	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £
Durham County Council funding	570,032	–	570,032
Citizens Advice Funding	–	1,747,553	1,747,553
Other funding	48,916	231,693	280,609
European Social Fund funding	–	261,108	261,108
Support costs	52,176	526,645	578,821
	<u>671,124</u>	<u>2,766,999</u>	<u>3,438,123</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2020 £
Durham County Council funding	516,018	32,445	548,463
Citizens Advice Funding	–	1,647,057	1,647,057
Other funding	82,443	93,740	176,183
European Social Fund funding	–	249,737	249,737
Support costs	71,748	560,693	632,441
	<u>670,209</u>	<u>2,583,672</u>	<u>3,253,881</u>

Citizens Advice County Durham

Notes to the Financial Statements (continued)

Year Ended 31 March 2021

9. Expenditure on Charitable Activities by Activity Type

	Activities undertaken directly	Support costs	Total funds 2021	Total fund 2020
	£	£	£	£
Durham County Council funding	570,032	46,841	616,873	614,067
Citizens Advice Funding	1,747,553	484,499	2,232,052	2,188,306
Other funding	280,609	36,194	316,803	195,677
European Social Fund funding	261,108	11,287	272,395	255,831
	<u>2,859,302</u>	<u>578,821</u>	<u>3,438,123</u>	<u>3,253,881</u>

10. Net Income

Net income is stated after charging/(crediting):

	2021	2020
	£	£
Depreciation of tangible fixed assets	<u>24,563</u>	<u>33,173</u>

11. Staff Costs

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

	2021	2020
	£	£
Wages and salaries	2,513,147	2,251,442
Social security costs	194,400	176,446
Employer contributions to pension plans	123,089	113,965
	<u>2,830,636</u>	<u>2,541,853</u>

The average head count of employees during the year was 127 (2020: 117). The average number of full-time equivalent employees during the year is analysed as follows:

	2021	2020
	No.	No.
Number of staff	<u>127</u>	<u>101</u>

No employee received employee benefits of more than £60,000 during the year (2020: Nil).

Key Management Personnel

Key management personnel include all persons that have authority and responsibility for planning, directing and controlling the activities of the charity. The total compensation paid to key management personnel for services provided to the charity was £56,112 (2020: £81,101).

12. Trustee Remuneration and Expenses

During the year trustees received no remuneration nor expenses (2020 - Nil).

Citizens Advice County Durham

Notes to the Financial Statements (continued)

Year Ended 31 March 2021

13. Transfers Between Funds

During the year £107,298 was transferred to restricted funds from general funds:

	2021 £
Contribution to overheads by MAPS DRO project	170,151
Match funding for Durham Works project	(22,342)
Match funding for Stanley Town Council project	(13,715)
Contribution to overheads by MAPS Webchat project	10,094
Match funding for BEIS project	(32,590)
Other minor transfers	(4,300)
	<u>107,298</u>

14. Tangible Fixed Assets

	Freehold property £	Leasehold Property Improvements £	Computer & Office Equipment £	Total £
Cost				
At 1 April 2020 and 31 March 2021	<u>575,000</u>	<u>178,734</u>	<u>139,261</u>	<u>892,995</u>
Depreciation				
At 1 April 2020	—	144,108	111,347	255,455
Charge for the year	—	13,968	10,595	24,563
At 31 March 2021	<u>—</u>	<u>158,076</u>	<u>121,942</u>	<u>280,018</u>
Carrying amount				
At 31 March 2021	<u>575,000</u>	<u>20,658</u>	<u>17,319</u>	<u>612,977</u>
At 31 March 2020	<u>575,000</u>	<u>34,626</u>	<u>27,914</u>	<u>637,540</u>

The freehold property includes property at High Street, Spennymoor and Armstrong House, Durham. They are both shown in the accounts at market value. They were revalued on 15th July 2019 by McGillivrays Chartered Surveyors on an Existing Use Value basis and will be revalued every 5 years.

15. Debtors

	2021 £	2020 £
Trade debtors	5,612	19,668
Prepayments	31,397	21,295
Accrued income	146,032	258,266
Other debtors	—	1,187
	<u>183,041</u>	<u>300,416</u>

Citizens Advice County Durham

Notes to the Financial Statements *(continued)*

Year Ended 31 March 2021

16. Creditors: amounts falling due within one year

	2021	2020
	£	£
Trade creditors	40,064	95,209
Accruals	121,692	42,581
Social security and other taxes	46,210	46,208
Deferred income	91,768	202,190
Futurebuilders loan	10,678	10,678
Other creditors	13,967	12,923
	<u>324,379</u>	<u>409,789</u>

The Futurebuilders loan is secured by a charge over the freehold property at 71 High Street, Spennymoor.

Deferred income comprises funding received in advance for the 2021-22 financial year.

17. Creditors: amounts falling due after more than one year

	2021	2020
	£	£
Futurebuilders loan	93,495	96,532
Other creditors	–	20,043
	<u>93,495</u>	<u>116,575</u>

Included within creditors: amounts falling due after more than one year is an amount of £56,494 (2020: £59,531) in respect of liabilities payable or repayable by instalments which fall due for payment after more than five years from the reporting date.

The Futurebuilders loan is secured by a charge over the freehold property at 71 High Street, Spennymoor.

18. 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 £123,089 (2020: £113,965).

Citizens Advice County Durham

Notes to the Financial Statements (continued)

Year Ended 31 March 2021

19. Analysis of Charitable Funds

Unrestricted funds

	At 1 Apr 2020	Income	Expenditure	Transfers	Gains and losses	At 31 Mar 2021
	£	£	£	£	£	£
General funds	700,563	808,225	(646,561)	104,261	—	966,488
Capital fund	541,008	—	(24,563)	3,037	—	519,482
	<u>1,241,571</u>	<u>808,225</u>	<u>(671,124)</u>	<u>107,298</u>	<u>—</u>	<u>1,485,970</u>

	At 1 Apr 2019	Income	Expenditure	Transfers	Gains and losses	At 31 Mar 2020
	£	£	£	£	£	£
General funds	548,010	809,654	(637,036)	(20,065)	—	700,563
Capital fund	510,815	—	(33,173)	18,366	45,000	541,008
	<u>1,058,825</u>	<u>809,654</u>	<u>(670,209)</u>	<u>(1,699)</u>	<u>45,000</u>	<u>1,241,571</u>

Restricted funds

	At 1 Apr 2020	Income	Expenditure	Transfers	Gains and losses	At 31 Mar 2021
	£	£	£	£	£	£
MAPS Debt	—	534,901	(541,527)	6,626	—	—
Advice Project	—	1,413,668	(1,243,517)	(170,151)	—	—
MAPS DRO	—	39,162	(36,339)	5,577	—	16,530
AAP	8,130	—	—	—	—	—
Reaching Out Across Durham (ROAD)	4,314	87,677	(83,270)	(4,314)	—	4,407
Durham Works	—	142,502	(164,844)	22,342	—	—
Durham Works Intensive Support Programme	—	25,771	(24,280)	(1,491)	—	—
Stanley Town Council	9,333	18,667	(32,382)	13,715	—	9,333
DRO Pilot	—	3,150	—	(3,150)	—	—
Help To Claim	—	286,668	(286,668)	—	—	—
Universal Support Best Practice Lead	—	35,914	(35,914)	—	—	—

Citizens Advice County Durham

Notes to the Financial Statements (continued)

Year Ended 31 March 2021

19. Analysis of Charitable Funds (continued)

NPower	—	30,000	(39,348)	9,348	—	—
Advice In County Durham (AiCD)	—	43,195	(43,285)	90	—	—
Energy Advice Project	—	44,460	(42,029)	(2,431)	—	—
Energy Redress	—	60,889	(60,273)	(616)	—	—
PCF	2,134	11,050	(9,813)	—	—	3,371
Trussell Trust	—	46,452	(37,416)	(9,036)	—	—
MAPS Webchat	—	32,547	(22,453)	(10,094)	—	—
LCF CPF	—	4,587	(3,697)	3,697	—	4,587
BEIS Innovations Fund	—	52,687	(59,944)	32,590	—	25,333
	<u>23,911</u>	<u>2,913,947</u>	<u>(2,766,999)</u>	<u>(107,298)</u>	<u>—</u>	<u>63,561</u>

	At 1 Apr 2019 £	Income £	Expenditure £	Transfers £	Gains and losses £	At 31 Mar 2020 £
MAPS Debt	—	520,320	(528,948)	8,628	—	—
Advice Project	—	1,328,510	(1,278,411)	(50,099)	—	—
MAPS DRO	—	22,428	(29,325)	4,333	—	8,130
AAP	10,694	—	—	—	—	—
Reaching Out Across Durham (ROAD)	803	66,518	(67,102)	4,095	—	4,314
Durham Works	—	139,563	(188,729)	49,166	—	—
Durham Works Intensive Support Programme	—	—	—	—	—	—
Stanley Town Council	9,333	28,000	(36,294)	8,294	—	9,333
DRO Pilot	—	—	—	—	—	—
Help To Claim	—	338,456	(342,109)	3,653	—	—
Universal Support Best Practice	—	—	—	—	—	—
Lead	—	—	—	—	—	—
NPower	—	30,000	(30,214)	214	—	—
Advice In County Durham (AiCD)	—	37,500	(32,519)	(4,981)	—	—
Energy Advice Project	—	59,905	(38,848)	(21,057)	—	—
Energy Redress	—	4,904	(4,357)	(547)	—	—
PCF	—	8,950	(6,816)	—	—	2,134
Trussell Trust	—	—	—	—	—	—
MAPS Webchat	—	—	—	—	—	—
LCF CPF	—	—	—	—	—	—
BEIS Innovations Fund	—	—	—	—	—	—
	<u>20,830</u>	<u>2,585,054</u>	<u>(2,583,672)</u>	<u>1,699</u>	<u>—</u>	<u>23,911</u>

Citizens Advice County Durham

Notes to the Financial Statements *(continued)*

Year Ended 31 March 2021

19. Analysis of Charitable Funds *(continued)*

Citizens Advice Funding

MAPS Debt Advice Project is funded by the Money & Pensions Service in partnership with Citizens Advice and provides debt advice via telephone & face to face appointments. Funding is reviewed annually.

MAPS Webchat was a post created in anticipation of increasing demand for web chat debt advice in England, as a result of COVID-19. This an eight month grant until 31st March 2021 and has further been extended to 31st March 22

DRO unit is funded by the Money & Pensions Service in partnership with Citizens Advice and provides delivery of a centralised debt relief order (DRO) unit. The aim of the unit is to support frontline advisers nationally with the time consuming administrative processes involved in submitting a DRO. Funding is reviewed annually.

DRO unit pilot is funded by the Money & Pensions Service in partnership with Citizens Advice and the pilot will run alongside the DRO unit to trial a new way of working, co-designed by staff from the DRO unit. The funding is agreed to 31st March 2022.

Energy Advice Project is funded by energy providers in partnership with Citizens Advice. The programme provides advice appointments to vulnerable consumers who are struggling to pay their bills, require better deals on energy, need guidance on the most appropriate payment methods or information on how to access help from energy suppliers and the Government. Funding was agreed for delivery 1st October 2020 - 31st March 2021.

Help to Claim is funded by the Dept of Work & Pensions in partnership with Citizens Advice to provide advice to those who need help to apply for Universal Credit. Help will be tailored to the individual and available face-to-face, over the phone and online through webchat and advice content. The funding is agreed to 31st March 2022

Universal Support Best Practice Lead is funded by the Dept of Work & Pensions in partnership with Citizens Advice to gather and share learning about how Help to Claim and Universal Credit is performing, develop relationships with relevant local stakeholders and share ideas and best practice to Local Citizens Advice, Job Centres in the County Durham and Tees Valley districts. Funding was agreed to 31st March 2021

BEIS Innovations fund is a 1 year 0.8FTE post to develop ideas and conduct experiments in a Local Office Citizens Advice Innovation Community ('CAIC') Working collaboratively in a CAIC group, assigned by Citizens Advice, of other local offices to develop and test ideas which look to improve access to advice. The funding is be available from 1st August 2020 for a period of one year until 31st July 2021

European Social Funding

Durham County Council coordinates DurhamWorks partnership to help NEET 16-24 year olds into employment. DurhamWorks is partially funded by the European Social Fund: Youth Employment Initiative until July 2021 and matched by Citizens Advice County Durham.

ISP Durham Works Intensive Support Programme (ISP) pilot, is a stand-alone element alongside our existing Durham Works delivery. The pilot was developed and evaluated in partnership with Job Centre Plus and Durham County Council, with provision aimed at 18-24 year olds who recently unemployed, close to the labour market and in need of a short intensive programme of support to enable re/entry into employment, including Apprenticeships.

Reaching out across Durham (ROAD) is a partnership led by Groundworks helping 625 people who live in County Durham and are aged 25 and over. ROAD is funded by the Big Lottery Fund and the European Social Fund and has been extended until June 2023, and is a Building Better Opportunities (BBO) programme.

Citizens Advice County Durham

Notes to the Financial Statements *(continued)*

Year Ended 31 March 2021

19. Analysis of Charitable Funds *(continued)*

Other Funding

Stanley Town Council continued to contribute funding to the 3 day generalist service in The Venue, Stanley during 2020-21 in collaboration with CACD debt advice project, help to claim and Energy advice project.

Durham County Council continued to contribute funding to Advice in County Durham partnership direct costs.

Npower funded an Energy Adviser to provide Energy Advice to people referred through the Advice in County Durham Partnership and ends 30th June 2021

County Durham social landlord's tenant's project is funded by Energy Redress. Setup and recruitment began Feb 2020 and ends 31st July 2022. The project will engage and support vulnerable consumers that are living in social housing, providing advice and support. Social landlords, Housing Associations and members of Advice in County Durham will be able to refer into the project and well as accepting self-referrals from tenants.

Princes Countryside Fund, funds Teesdale rural advice home visiting service. Delivering a service to residents living in rural Teesdale ending 30th September 2021.

Trussell Trust - Funding 2 FTE advisers so they can help people address their crises and provide support to maximise their income, help them navigate the benefits system, and identify any additional grants they could be entitled to. If needed, they'll issue a voucher so they can get an emergency food parcel from their local food bank. Funding was agreed for delivery 3rd August 2020 - 31st March 2021, and further extended to 2.8FTE advisers for the year 21-22.

20. Analysis of Net Assets Between Funds

	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £
Tangible fixed assets	612,977	–	612,977
Current assets	1,290,867	63,561	1,354,428
Creditors less than 1 year	(324,379)	–	(324,379)
Creditors greater than 1 year	(93,495)	–	(93,495)
Net assets	1,485,970	63,561	1,549,531

	Unrestricted Funds £	Restricted Funds £	Total Funds 2020 £
Tangible fixed assets	637,540	–	637,540
Current assets	1,130,395	23,911	1,154,306
Creditors less than 1 year	(409,789)	–	(409,789)
Creditors greater than 1 year	(116,575)	–	(116,575)
Net assets	1,241,571	23,911	1,265,482

Citizens Advice County Durham

Notes to the Financial Statements *(continued)*

Year Ended 31 March 2021

21. Analysis of Changes in Net Debt

	At 1 Apr 2020	Cash flows	At 31 Mar 2021
	£	£	£
Cash at bank and in hand	<u>853,890</u>	<u>317,497</u>	<u>1,171,387</u>

22. Operating Lease Commitments

The total future minimum lease payments under non-cancellable operating leases are as follows:

	2021	2020
	£	£
Not later than 1 year	53,830	47,483
Later than 1 year and not later than 5 years	112,278	65,044
	<u>166,108</u>	<u>112,527</u>

23. Related Parties

There are no transactions with related parties that require disclosure under SORP 2015 (FRS102).

The Trustee Board includes representatives from local councils, organisations and businesses. A number of these bodies are currently funders of the charity, but any payments to them are in the normal course of business.