

Company Registration Number: 08357279  
Charity Registration Number: 1151790

**Citizens Advice County Durham**  
**Financial Statements**  
**For the Year Ending**  
**31 March 2022**

**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 2022**

	<b>Page</b>
Trustees' Annual Report (Incorporating the Director's Report)	<b>1</b>
Independent Auditor's Report to the Members	<b>10</b>
Statement of Financial Activities (Including Income and Expenditure Account)	<b>14</b>
Statement of Financial Position	<b>15</b>
Statement of Cash Flows	<b>16</b>
Notes to the Financial Statements	<b>17</b>

# **Citizens Advice County Durham**

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

**Year Ended 31 March 2022**

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 2022.

### **Objectives and Activities**

Citizens Advice County Durham (CACD) provides free, confidential, impartial and independent advice and information to benefit 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 remained the provision of free, confidential, impartial and independent advice to clients in County Durham and across the country to empower them to move forward. Some of our activity was focussed in our locality, with other key contracts being delivered on a national basis. We continued to adhere to the guidance from Government to ensure that risks to our clients, staff and volunteers were well managed throughout the changing landscape of the pandemic. A multi-channel service was offered throughout the majority of 2021-22, with the ratio of advice by channel being affected by the changing lockdown environment.

We had an active Research and Campaigns team and a lot of work had been done during this period to re-build and improve our approach to Research and Campaigns. Our research and campaigns coordinator prioritised attending sites to facilitate engagement as soon as Government guidance indicated that it was safe to do so. We understood the scale of potential impact that social change could have on the residents of County Durham. Therefore, we prioritised Research and Campaigns as a key activity.

Our best practice lead explored the impact of the pandemic on claimants and ensured that best practice, learnings and policy/legislative updates were shared with neighbouring local Citizens Advice (LCA) to facilitate consistency in advice.

### **Volunteers**

At the outset of the pandemic, volunteers were not involved in operational service delivery. However, as the restrictions relaxed, we commenced work on re-engaging these volunteers. Refresher training was ongoing throughout 2021 into 2022, with volunteer numbers increasing as we re-opened our sites.

### **Achievements and Performance**

2021/22 was another challenging year for us and the voluntary and community sector (VCS) overall. Continued pressures and uncertainties surrounding funding, fluctuations in demand for services, varying frontline resources as a consequence of the human impact caused by the pandemic, coupled with the challenges of delivering advice remotely from home had impacted the volume of clients we were able to support.

# Citizens Advice County Durham

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

**Year Ended 31 March 2022**

Across the projects that involve us, the following summarises our key activities and benefits we had achieved for people, both in County Durham and nationally:

<b>Service</b>	<b>Number of Unique People Helped</b>	<b>Number of Issues</b>	<b>Average number of issues per person helped</b>	<b>All outcomes (expected and achieved)</b>
Generalist service (mix of telephone/ F2F/ advice line)	7,129	13,540	1.9	£2,073,865
Money and Pensions Service (MaPS) Debt Advice Project (local/national)	3,876	17,135	4.4	£2,171,135
MaPS Debt Relief Order (DRO) Unit (national contract)	6,853	31,102	4.5	£64,277,790
One Point Service	219	794	3.6	£317,076
Housing Solutions Service	152	1,089	7.2	£51,585
Healthier and Wealthier Service	1,340	4,583	3.4	£2,100,770
Outreach Services (combined)	675	2,335	3.5	£1,677,923
Help through Hardship (national)	3,615	9,965	2.8	£634,962
Energy Advice*	644	3,915	6	£93,085
Help to Claim	6,086	22,527	3.7	£4,613,051
<b>TOTALS</b>	<b>30,589</b>	<b>106,985</b>	<b>4.1</b>	<b>£78,011,242</b>

\*comprising: Energy Advice Programme, Energy Redress Scheme, Carbon monoxide Awareness/ Npower Energy Advice)

# **Citizens Advice County Durham**

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

**Year Ended 31 March 2022**

In addition to the clients supported in the above table, we also delivered training to 597 frontline workers across County Durham and the wider North East Region through funding from Big Energy Savings Network (BESN) and the Energy Redress Scheme. We also supported 438 clients via outreach through our BESN funding. Our European Social Fund (ESF) funded Reaching Out Across Durham Project (ROAD) which supported 74 participants to achieve improved employability skills, 73 participants with improved digital skills and 78 with improved financial awareness.

These results demonstrated the financial benefit we empowered people to achieve and were indicative of the potential benefit our services provided to the local economy. It should be noted that contact with people often brings greater comfort/capacity to manage beyond just financial gains. In addition, people often present with more than one issue, which was indicative of the potential complexities of advice, with Housing Solutions and our energy projects noting the greatest average number of issues per person in the financial year. Our Healthier and Wealthier, One Point, Housing Solutions and outreach services, broadly speaking, aim to support people to achieve outcomes that exceed monetary value. For instance:

- 714 (53%) of clients supported through our Healthier and Wealthier Service noted an improvement to their health/capacity to manage, following our intervention;
- 83 (38%) of people accessing our One Point service reported a similar outcome;
- 60 clients (39%) supported through our Housing Solutions project reported improved health/capacity to manage. In addition, two people were supported to avoid enforcement action being taken against them, homelessness was prevented for one client, secured settled accommodation for another, and supported another to be re-housed.

Similar soft outcomes were seen on our core service, with 762 (11%) people noting improved health/capacity to manage, two people were supported to achieve a positive outcome to a neighbour dispute, and a further was supported to prevent homelessness.

Throughout the course of 2021 CACD steadily emerged from our COVID-19 Business Continuity Plan. This involved undertaking a significant amount of activity, installing physical measures to ensure our sites were COVID secure to minimise the risk attributed to commencing face to face advice for our most vulnerable clients, or those with access needs. We also had to ensure that we remained compliant with the test and trace protocol, whilst ensuring our clients' rights to confidentiality were protected. This was not without challenge. The need to deep clean offices, mitigation against the loss of frontline resource caused by COVID-19 and return to lockdown conditions impacted our ability to deliver a continuous face to face service. Our priorities remained:

- Protect the health and wellbeing of staff, volunteers and the people we help;
- Meet as much of the service demand as we can;
- Maintain the staff and volunteer teams in order to continue to provide high level services.

From the start of 2021 we were delivering advice in some capacity in all key areas we operate in County Durham, with the support of our team of volunteers.

With a new chief executive officer in place from January 2022, we were in a position to put the past few difficult years behind us and move forward to provide targeted help to everyone in County Durham who needed it, as well as those further afield. We intend to set out a new strategy based on the new environment that we all find ourselves in which would ensure that we can help as many people as possible in as many different ways and channels as we can.

# **Citizens Advice County Durham**

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

**Year Ended 31 March 2022**

### **Risk**

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

Throughout the pandemic, the Trustee Board met on a bi-weekly basis to manage implications and risks or COVID-19.

We held bi-monthly Information Risk Management meetings with a senior information risk officer and senior management team. In this meeting, we reviewed data breaches, data impact assessments, best practice and the information risk asset register. Throughout the pandemic, the information risk management members met on a monthly basis.

We also had a Risk Management Strategy which was reviewed regularly by the executive team and annually by the Trustee Board. Policies and procedures were reviewed on an annual basis or in response to changes within the charity.

### **COVID-19's impact 2021-22**

Throughout 2021-22 we endeavoured to ensure that sites which could be made COVID-19 secure were accessible to clients/ staff/ volunteers in accordance with the road map set out by Government. We proceeded cautiously, navigating the test and trace protocol, whilst continuing to ensure that client confidentiality was prioritised. Staff who held key roles in face to face frontline services mostly returned to their substantive locations. This facilitated the return of volunteers who had been unable to work remotely through the pandemic, for a variety of reasons. Telephone advice continued to be provided but to a lesser extent than during the height of the pandemic. The pandemic necessitated innovation And whilst we had resumed some pre-pandemic activity, we were proactively applying the learnings from this period to ensure that our services continued to adapt for the good of those we support.

No contracts or agreements were put at risk throughout the pandemic. We continued to communicate with key stakeholders at all stages and ensured contingency plans were effective, with learnings shared via our networks. We continued to work closely with all of our funders, assessing risk, performance and value for money. 2021-22 budget and projects had not been adversely impacted by the pandemic. We achieved a lot of engagement from staff with our Research and Campaigns activity, culminating in a good body of evidence being secured and utilised to improve the policies and practices that affect people's lives.

Cashflow had remained stable throughout and the Trustee Board had sight of an updated report on a bi- weekly and monthly basis during the pandemic.

# **Citizens Advice County Durham**

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

**Year Ended 31 March 2022**

### **Financial Review**

In 2021/2022 the total income decreased slightly by 3% including a small decrease of 1% restricted sources of income. This resulted in the end of delivery for restricted Project DurhamWorks and increase of funding to other restricted projects. Unrestricted funding reduced with small reductions to our local council service level agreement and one off grants in year 2020-21 to help towards the pandemic.

Expenditure continued to remain reduced from pre pandemic figures despite a rise in inflation due to the lockdowns, change to working practices and vacant posts. The result of this was year ending with a surplus of £281,484.

The impact of the pandemic to staffing, resources and working practices from 2020/2021 continued into 2021/2022 reducing both indirect and direct project costs. Vacancies and gaps within senior management team positions throughout the year focused our priorities on exiting the COVID19 business continuity plan for existing services, therefore, investment in technology, training and improvement of premises did not move forward and are been dealt with in 2022/2023. Current assets continue to increase while fixed assets decrease.

Total funds at 31 March 2022 were £1,831,015, made up of unrestricted funds and restricted funds. The restricted funds for the year were £51,396 which reflected some funding recognised in the year as income which would be spent in 2022/2023 or returned to funder if unspent. The majority of restricted funding carried forward is £43,581 from the National Lottery for Advice in County Durham.

Our unrestricted funds for the year are £1,779,619 with a net growth of £293,649 from the previous year.

### **Reserves policy**

We continue to grow and we are a major financial inclusion charity in the North East of England. We employ 139 staff and have contractual responsibilities for 10 premises. As such, we need a reserves policy to be able to:

- run essential services for people of County Durham 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 June 2021 was £689,000.

The reserves held by CACD 31 March 2022 was £1.28 million equivalent to 4.6 months operating expenditure. Reserves had increased during and after the pandemic due to changed working practices and delayed investments of premises and technology. Reserves held will be spent on charitable activities in line with Citizens Advice County Durham's strategy.

# **Citizens Advice County Durham**

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

**Year Ended 31 March 2022**

### **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 or 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.

### **Plans for Future Periods**

#### **Short Term (<1 year)**

Ensure the organisation is stable and able to move forward once a strategic business plan is in place.

Assess the new environment we are operating in, as well as how this had affects the people we help.

Make immediate changes to address these needs.

Review and implement new IT/telecommunications systems to support future flexible development of services.

#### **Medium Term (1-3 years)**

Implement Strategy to address changes (both known, expected and unexpected scenarios) to the external landscape.

Ensure resources are at suitable levels to enable optimised delivery of advice, across multiple channels (face to face, email, phone, video etc).

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 2022**

### **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 are governed under its articles of association.

#### **Organisational Structure**

We are governed by a Trustee Board of directors who are also the charity's trustees. Sub-committees including Personnel, 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 with specific skills and experience 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 Resources. 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 Data Protection.

#### **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 had 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 were undertaken to further our charitable purposes for the public benefit. The Trustee Board 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 2022

### 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	(Retired 31 December 2021)
Ms B Davidson	(Retired 5 January 2022)
Mr M Smith	
Mr A J Pensom	
Mr J Scollen	
Mr J W Taylor	
Mr G C McPherson	(Retired 31 August 2021)
Mr W Kellett	(Retired 22 June 2021)
Mrs L Pounder	(Retired 22 June 2021)
Ms M Pavlou	(Retired 10 May 2022)
Ms V Wilkinson	
Mr A Shield	(Appointed 21 September 2021)
Mr D Blackwell	(Appointed 16 November 2021)

**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 2022**

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 30.09.2022 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 2022**

### **Opinion**

We have audited the financial statements of Citizens Advice County Durham (the 'charity') for the year ended 31 March 2022 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 2022 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 2022**

### **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 2022**

### **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)***

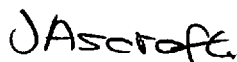
**Year Ended 31 March 2022**

- 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 (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 2022

		Unrestricted funds £	2022 Restricted funds £	Total funds £	2021 Total funds £
	Note				
<b>Income and endowments</b>					
Donations and legacies	5	–	–	–	6,500
Charitable activities	6	732,596	2,880,733	3,613,329	3,709,271
Investment income	7	6,487	–	6,487	6,401
<b>Total income</b>		<u>739,083</u>	<u>2,880,733</u>	<u>3,619,816</u>	<u>3,722,172</u>
<b>Expenditure</b>					
Expenditure on charitable activities	8,9	673,024	2,665,308	3,338,332	3,438,123
<b>Total expenditure</b>		<u>673,024</u>	<u>2,665,308</u>	<u>3,338,332</u>	<u>3,438,123</u>
<b>Net income</b>		<u>66,059</u>	<u>215,425</u>	<u>281,484</u>	<u>284,049</u>
Transfers between funds		227,590	(227,590)	–	–
<b>Net movement in funds</b>		<u>293,649</u>	<u>(12,165)</u>	<u>281,484</u>	<u>284,049</u>
<b>Reconciliation of funds</b>					
Total funds brought forward		<u>1,485,970</u>	<u>63,561</u>	<u>1,549,531</u>	<u>1,265,482</u>
<b>Total funds carried forward</b>		<u>1,779,619</u>	<u>51,396</u>	<u>1,831,015</u>	<u>1,549,531</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 17 to 29 form part of these financial statements.



# Citizens Advice County Durham

## Statement of Financial Position

31 March 2022

	Note	2022 £	2021 £
<b>Fixed Assets</b>			
Tangible fixed assets	14	590,061	612,977
<b>Current Assets</b>			
Debtors	15	128,658	183,041
Cash at bank and in hand		<u>1,525,879</u>	<u>1,171,387</u>
		1,654,537	1,354,428
<b>Creditors: amounts falling due within one year</b>	16	<u>323,158</u>	<u>324,379</u>
<b>Net Current Assets</b>		<u>1,331,379</u>	<u>1,030,049</u>
<b>Total Assets Less Current Liabilities</b>		<u>1,921,440</u>	<u>1,643,026</u>
<b>Creditors: amounts falling due after more than one year</b>	17	<u>90,425</u>	<u>93,495</u>
<b>Net Assets</b>		<u>1,831,015</u>	<u>1,549,531</u>
<b>Funds of the Charity</b>			
Restricted funds		51,396	63,561
Unrestricted funds		<u>1,779,619</u>	<u>1,485,970</u>
<b>Total charity funds</b>	19	<u>1,831,015</u>	<u>1,549,531</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 29.09.2022 and are signed on behalf of the board by:



Ms V Wilkinson  
Trustee

The notes on pages 17 to 29 form part of these financial statements.

# Citizens Advice County Durham

## Statement of Cash Flows

Year Ended 31 March 2022

	2022 £	2021 £
<b>Cash Flows from Operating Activities</b>		
Net income	281,484	284,049
<i>Adjustments for:</i>		
Depreciation of tangible fixed assets	22,916	24,563
Other interest receivable and similar income	(6,487)	(6,401)
Accrued (income)/expenses	(52,614)	79,111
<i>Changes in:</i>		
Trade and other debtors	54,383	117,375
Trade and other creditors	48,323	(187,601)
Cash generated from operations	348,005	311,096
Interest received	6,487	6,401
Net cash from operating activities	354,492	317,497
<b>Net Increase in Cash and Cash Equivalents</b>	354,492	317,497
<b>Cash and Cash Equivalents at Beginning of Year</b>	1,171,387	853,890
<b>Cash and Cash Equivalents at End of Year</b>	1,525,879	1,171,387

The notes on pages 17 to 29 form part of these financial statements.

# **Citizens Advice County Durham**

## **Notes to the Financial Statements**

**Year Ended 31 March 2022**

### **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 2022**

### **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 2022**

### **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 2022

### 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 2022 there were 8 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 2022 £	Unrestricted Funds £	Total Funds 2021 £
<b>Gifts</b>				
Donated facilities	—	—	6,500	6,500

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 2022

### 6. Charitable Activities

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
Durham County Council funding	610,355	–	610,355
Citizens Advice Funding	–	2,510,499	2,510,499
European Social Fund funding	–	181,130	181,130
Other funding	75,811	189,104	264,915
Other income from charitable activities	46,430	–	46,430
	<u>732,596</u>	<u>2,880,733</u>	<u>3,613,329</u>

	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>

### 7. Investment Income

	Unrestricted Funds £	Total Funds 2022 £	Unrestricted Funds £	Total Funds 2021 £
Bank interest receivable	<u>6,487</u>	<u>6,487</u>	<u>6,401</u>	<u>6,401</u>

### 8. Expenditure on Charitable Activities by Fund Type

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
Durham County Council funding	483,034	–	483,034
Citizens Advice Funding	–	1,809,686	1,809,686
Other funding	113,357	148,831	262,188
European Social Fund funding	–	176,017	176,017
Support costs	76,633	530,774	607,407
	<u>673,024</u>	<u>2,665,308</u>	<u>3,338,332</u>

	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>

# Citizens Advice County Durham

## Notes to the Financial Statements (continued)

Year Ended 31 March 2022

### 9. Expenditure on Charitable Activities by Activity Type

	Activities undertaken directly	Support costs	Total funds 2022	Total fund 2021
	£	£	£	£
Durham County Council funding	483,034	65,893	548,927	616,873
Citizens Advice Funding	1,809,686	484,291	2,293,977	2,232,052
Other funding	262,188	37,345	299,533	316,803
European Social Fund funding	176,017	19,878	195,895	272,395
	<u>2,730,925</u>	<u>607,407</u>	<u>3,338,332</u>	<u>3,438,123</u>

### 10. Net Income

Net income is stated after charging/(crediting):

	2022	2021
	£	£
Depreciation of tangible fixed assets	<u>22,916</u>	<u>24,563</u>

### 11. Staff Costs

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

	2022	2021
	£	£
Wages and salaries	2,505,435	2,513,147
Social security costs	195,484	194,400
Employer contributions to pension plans	114,985	123,089
	<u>2,815,904</u>	<u>2,830,636</u>

The average head count of employees during the year was 129 (2021: 127). The average number of full-time equivalent employees during the year is analysed as follows:

	2022	2021
	No.	No.
Number of staff	<u>111</u>	<u>107</u>

No employee received employee benefits of more than £60,000 during the year (2021: 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 £34,247 (2021: £56,112).

### 12. Trustee Remuneration and Expenses

During the year trustees received no remuneration nor expenses (2021 - Nil).



# Citizens Advice County Durham

## Notes to the Financial Statements *(continued)*

Year Ended 31 March 2022

### 13. Transfers Between Funds

During the year £227,590 was transferred to restricted funds from general funds:

	2022 £
Contribution to overheads by MAPS DRO project	162,236
Match funding for Durham Works project	(20,288)
Contribution to overheads by BEIS project	25,033
Contribution to overheads by MAPS DAP project	32,024
Match funding for NPower project	(11,674)
Contribution to overheads by Help Through Hardship	14,100
Other minor transfers	26,159
	<u>227,590</u>

### 14. Tangible Fixed Assets

	Freehold property £	Leasehold Property Improvements £	Computer & Office Equipment £	Total £
<b>Cost</b>				
At 1 April 2021	575,000	178,734	139,261	892,995
Disposals	—	(14,000)	(21,330)	(35,330)
<b>At 31 March 2022</b>	<u>575,000</u>	<u>164,734</u>	<u>117,931</u>	<u>857,665</u>
<b>Depreciation</b>				
At 1 April 2021	—	158,076	121,942	280,018
Charge for the year	—	12,739	10,177	22,916
Disposals	—	(14,000)	(21,330)	(35,330)
<b>At 31 March 2022</b>	<u>—</u>	<u>156,815</u>	<u>110,789</u>	<u>267,604</u>
<b>Carrying amount</b>				
<b>At 31 March 2022</b>	<u>575,000</u>	<u>7,919</u>	<u>7,142</u>	<u>590,061</u>
At 31 March 2021	<u>575,000</u>	<u>20,658</u>	<u>17,319</u>	<u>612,977</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

	2022 £	2021 £
Trade debtors	28,666	5,612
Prepayments	36,711	31,397
Accrued income	63,281	146,032
	<u>128,658</u>	<u>183,041</u>

# Citizens Advice County Durham

## Notes to the Financial Statements *(continued)*

Year Ended 31 March 2022

### 16. Creditors: amounts falling due within one year

	2022	2021
	£	£
Trade creditors	41,462	40,064
Accruals	69,078	121,692
Social security and other taxes	43,201	46,210
Deferred income	148,284	91,768
Futurebuilders loan	11,569	10,678
Other creditors	9,564	13,967
	<u>323,158</u>	<u>324,379</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 2022-23 financial year.

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

	2022	2021
	£	£
Futurebuilders loan	<u>90,425</u>	<u>93,495</u>

Included within creditors: amounts falling due after more than one year is an amount of £50,707 (2021: £56,494) 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 £114,985 (2021: £123,089).

# Citizens Advice County Durham

## Notes to the Financial Statements (continued)

Year Ended 31 March 2022

### 19. Analysis of Charitable Funds

#### Unrestricted funds

	At 1 April 2021	Income	Expenditure	Transfers	At 31 March 2022
	£	£	£	£	£
General funds	966,488	739,083	(650,108)	224,520	1,279,983
Capital fund	519,482	–	(22,916)	3,070	499,636
	<u>1,485,970</u>	<u>739,083</u>	<u>(673,024)</u>	<u>227,590</u>	<u>1,779,619</u>

	At 1 April 2020	Income	Expenditure	Transfers	At 31 March 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>1,485,970</u>

#### Restricted funds

	At 1 April 2021	Income	Expenditure	Transfers	At 31 March 2022
	£	£	£	£	£
MAPS Debt Advice Project	–	540,417	(508,393)	(32,024)	–
MAPS DRO	–	1,420,938	(1,258,702)	(162,236)	–
AAP	16,530	19,828	(25,151)	(3,709)	7,498
Reaching Out Across Durham (ROAD)	4,407	97,936	(99,622)	(2,404)	317
Durham Works	–	58,224	(74,119)	15,895	–
Durham Works Intensive Support Programme	–	24,970	(22,153)	(2,817)	–
Big Energy Savings Network (BESN)	–	–	–	–	–
Regional Lead	–	15,138	(10,668)	(4,470)	–
Stanley Town Council	9,333	9,333	(11,905)	(6,761)	–
DRO Pilot	–	–	–	–	–
PAW - Help To Claim	–	266,978	(261,678)	(5,300)	–
Universal Support Best Practice Lead	–	17,277	(18,659)	1,382	–
NPower	–	–	(11,674)	11,674	–
Energy Advice Project	–	29,109	(27,122)	(1,987)	–
Energy Redress	–	105,058	(110,924)	5,866	–
PCF	3,371	–	(4,003)	632	–
LCF CPF	4,587	2,237	(2,714)	(4,110)	–

# Citizens Advice County Durham

## Notes to the Financial Statements (continued)

Year Ended 31 March 2022

### 19. Analysis of Charitable Funds (continued)

Innovations Fund (BEIS)	25,333	8,333	(8,633)	(25,033)	–
SQ Award (BEIS)	–	17,000	(18,193)	1,193	–
Remote (BEIS)	–	–	(719)	719	–
NL Portal	–	52,647	(9,066)	–	<b>43,581</b>
Help Through Hardship	–	195,310	(181,210)	(14,100)	–
	<u>63,561</u>	<u>2,880,733</u>	<u>(2,665,308)</u>	<u>(227,590)</u>	<u><b>51,396</b></u>

	At 1 April 2020 £	Income £	Expenditure £	Transfers £	At 31 March 2021 £
MAPS Debt Advice Project	–	534,901	(541,527)	6,626	–
MAPS DRO	–	1,413,668	(1,243,517)	(170,151)	–
AAP	8,130	39,162	(36,339)	5,577	16,530
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)	–
Big Energy Savings Network (BESN)	–	–	–	–	–
Regional Lead	–	–	–	–	–
Stanley Town Council	9,333	18,667	(32,382)	13,715	9,333
DRO Pilot	–	3,150	–	(3,150)	–
PAW - Help To Claim	–	286,668	(286,668)	–	–
Universal Support Best Practice Lead	–	35,914	(35,914)	–	–
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
Innovations Fund (BEIS)	–	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>63,561</u>

# **Citizens Advice County Durham**

## **Notes to the Financial Statements *(continued)***

**Year Ended 31 March 2022**

### **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 and is due to end 31st January 2023.

MAPS Webchat is funded by the Money & Pension Service in partnership with Citizens Advice and provided debt advice via webchat. Funding is reviewed annually and is due to end 31st January 2023.

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 and is due to end 31st January 2023.

Energy Advice - Citizens Advice awarded Citizens Advice County Durham a grant agreement for joint delivery of Big Energy Saving Network funded by BEIS and the Energy Advice programme funded by an industry initiative through contributions from the energy suppliers Warm Discount obligations. 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 granted in September 2021 for delivery up to 31st March 2022.

Energy Advice - Regional Lead. Citizens Advice Subgrant in relation to Big Energy Saving Network 21/22 to deliver training to 300 frontline workers and guide BESN project at a regional level from September 2021 to 31st March 2022.

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. Funding was granted to 31st March 22 and a new grant agreement has been awarded to CACD from 1st April 22 to 31st March 23.

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 granted to 31st March 22.

BEIS (Department of Business, Energy and Industrial Strategy) 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 was available from 1st August 2020 for a period of one year until 31st July 2021

BEIS (Department of Business, Energy and Industrial Strategy) Single Queue award was assigned by Citizens Advice to Citizens Advice County Durham to increase capacity to respond to the immediate demand for advice arising from COVID-19, enabling CACD to support the continuance and development of the single queue pilot, meeting more demand on advice line phone, chat and emails in a way that's sustainable. The funding was available from September 2020 and was committed by 31st October 2020.

BEIS (Department of Business, Energy and Industrial Strategy) Technology fund was assigned by Citizens Advice to Citizens Advice County Durham to increase capacity to respond to the immediate demand for advice arising from Covid-19, enabling CACD to invest in remote working technology to increase capacity to delivery in light of increased demand for advice across all channels caused by Covid-19. The funding was available from September 2020 and was

# **Citizens Advice County Durham**

## **Notes to the Financial Statements *(continued)***

**Year Ended 31 March 2022**

### **19. Analysis of Charitable Funds *(continued)***

committed by 31st October 2020.

Help Through Hardship - Trussell Trust funded Citizens Advice to deliver a helpline representing an opportunity to tackle the root causes of poverty for thousands of people. Citizens Advice sub contracted to Citizens Advice County Durham, funding up to 8 FTE advisers. To 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 has been agreed to 31st March 2023.

#### **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.

#### **Other Funding**

Area Action partnerships have funded the following projects during 2021-2022

Spennymoor Trinity Advice Hub

Weardale Welfare Benefit Support

Durham Financial inclusion pilot in secondary schools

Stanley Town Council continued to contribute funding to the 3 day generalist service in The Venue, Stanley to July 2021 in collaboration with CACD debt advice project, help to claim and Energy advice project.

The National Lottery began to fund an Advice in County Durham project led by Citizens Advice County Durham to increase referrals moving through the Advice in County Durham Portal increasing support offered to clients in County Durham and minimising the risk of client journeys ending before they have received all the support they need across Advice in County Durham partners. Funding began 1st February 2022 and will run for 3 years.

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.

# Citizens Advice County Durham

## Notes to the Financial Statements *(continued)*

Year Ended 31 March 2022

### 20. Analysis of Net Assets Between Funds

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
Tangible fixed assets	590,061	–	590,061
Current assets	1,603,141	51,396	1,654,537
Creditors less than 1 year	(323,158)	–	(323,158)
Creditors greater than 1 year	(90,425)	–	(90,425)
<b>Net assets</b>	<b>1,779,619</b>	<b>51,396</b>	<b>1,831,015</b>

	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)
<b>Net assets</b>	<b>1,485,970</b>	<b>63,561</b>	<b>1,549,531</b>

### 21. Analysis of Changes in Net Debt

	At 1 Apr 2021 £	Cash flows £	At 31 Mar 2022 £
Cash at bank and in hand	1,171,387	354,492	1,525,879

### 22. Operating Lease Commitments

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

	2022 £	2021 £
Not later than 1 year	40,377	53,830
Later than 1 year and not later than 5 years	71,318	112,278
	<b>111,695</b>	<b>166,108</b>

### 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.