

Charity registration number 1151790 (England and Wales)

Company registration number 08357279

CITIZENS ADVICE COUNTY DURHAM
ANNUAL REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025

CITIZENS ADVICE COUNTY DURHAM

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees

Mr M Smith
Mr J Scollen
Mr J W Taylor
Mrs V Wilkinson
Mr A Shield
Mr D Blackwell
Mrs J Smurthwaite
Ms A Barnett
Mr P Topping

Charity number (England and Wales) 1151790

Company number 08357279

Registered office 71 High Street
Spennymoor
County Durham
DL16 6BB

Auditor

Allen Sykes Audit Limited
5 Henson Close
South Church Enterprise Park
Bishop Auckland
Co Durham
DL14 6WA

CITIZENS ADVICE COUNTY DURHAM

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CITIZENS ADVICE COUNTY DURHAM

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)

FOR THE YEAR ENDED 31 MARCH 2025

The trustees, who are also the directors for the purposes of company law, present their annual report and financial statements for the year ended 31 March 2025.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the Companies Act 2006 and "Accounting and Reporting by Charities: 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)" (effective 1 January 2019).

Objectives and activities

The charity's purposes, as set out in the objects contained in the Company's Memorandum of Association, are to promote any charitable purpose for the benefit of the whole community of County Durham by the advancement of education, the protection of health and the relief of poverty, sickness and distress.

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. We value diversity, promote equity and challenge discrimination. These objectives are shared by all members of Citizens Advice as per the twin aims:

Our aims are focused on:

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

Ensuring our work delivers our aims

We review our aims, objectives and activities each year. The annual review seeks to examine our achievements and outcomes. Together with the success of individual key projects and the benefits that have been born from them. In carrying out the review, we are ensuring that our aims, objectives and activities are in line with our stated purpose.

Our main objectives for the year have been developing our service so that it really meets the needs of the clients we are trying to support. Key activities have included:

- Making sure our service delivery is cost effective and yet person centred.
- Continually reviewing, and improving where necessary, the quality of the advice we deliver to all our clients.
- Diversifying our approach to funding to minimise the risks associated with holding reduced funding streams.
- Continued partnership working with other organisations to help develop initiatives to improve access to quality advice, information and support services.

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

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 focused in our locality, with other key contracts being delivered on a national basis. We have been able to focus more on the advice we give in our local communities, ensuring a mix of local and remote advice services.

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. 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 and have been working on campaigns that affect our local community but also those that have a broad UK impact.

CITIZENS ADVICE COUNTY DURHAM

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

Contribution of Volunteers

The charity's success could not have been achieved without the hard work and dedication of volunteers and staff that give their time to help people in both their communities and the wider population of County Durham. The trustee board and senior executive team recognise the tremendous contribution made by the charity's volunteers in advising the public and administering the service without which the service could not operate.

Volunteers represent the indispensable core of the service and without them there would not be a Citizens Advice service. Throughout 2024/25 the service utilised 60 volunteers. The volunteers contribute, on average 252 hours per week.

Contribution of Paid Staff

The Trustees also wish to acknowledge the invaluable contribution of our paid staff, whose teamwork, skill and dedication have been key to the charity's achievements this year. Together with our volunteers, they form the foundation of our success and ensure we continue to make a positive impact in our community and nationally.

Achievements and performance

2024/25 has allowed us to rebuild our advice presence across County Durham, rationalising the locations that we use as bases and utilising other organisations premises to deliver advice in the local community. We have tried to ensure we have a local presence in all of the major towns as well as outreaches in more rural locations.

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

CITIZENS ADVICE COUNTY DURHAM

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2025

Key Statistics

County Durham (member)

02/04/2024 31/03/2025

citizens
advice

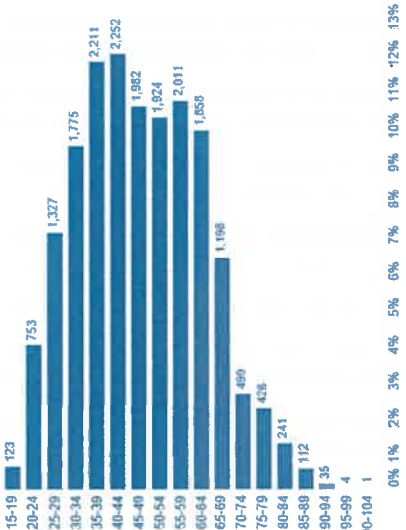
Summary

Summary	
Clients	19,997
Quick client contacts	3,444
Issues	102,001
Activities	39,732
Cases	23,171
Outcomes	
Income gain	£18,937,514
Re-imbursements, services, loans	£284,487
Debts written off	£1,077,610
Repayments rescheduled	£16,607
Other	£9,642,661

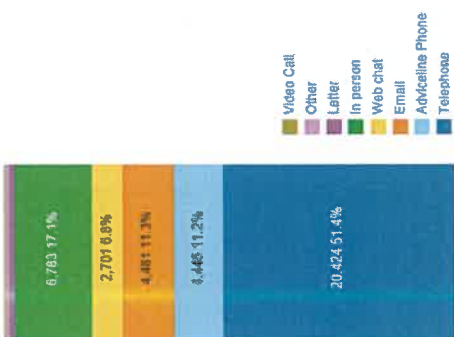
Issues

Issues	Clients
Benefits & tax credits	8,453
Benefits Universal Credit	9,442
Charitable Support & Food Ban...	9,240
Consumer goods & services	3,879
Debt	8,630
Education	104
Employment	1,022
Financial services & capability	1,184
GVA & Hate Crime	73
Health & community care	436
Housing	2,810
Immigration & asylum	607
Legal	979
Other	347
Relationships & family	1,239
Tax	260
Travel & transport	181
Utilities & communications	358
Grand Total	102,001

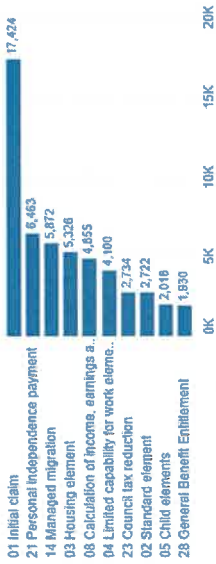
Age



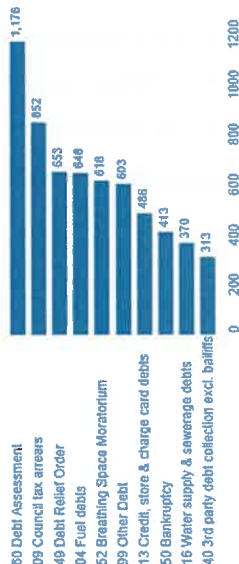
Channel



Top benefit issues



Top debt issues



Gender



Disability / Long-term health



Ethnicity



CITIZENS ADVICE COUNTY DURHAM

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

Financial review

In 2024/25 the total income decreased by 21% due to a significant reduction in funding from Citizens Advice.

Total funds at 31 March 2025 were £1,230,231, made up of unrestricted funds and restricted funds. The restricted funds as at the year end were £160,048 which reflected the level of unspent funding recognised in the year as income which would be spent in 2025/26 or returned to the funder if unspent. Total unrestricted funds as at 31 March 2025 were £1,070,183 a reduction of £102,182 from the previous year.

Reserves policy

We employ 80 staff and had contractual responsibilities for 4 premises. As such, we needed 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 was re-evaluated twice yearly by the Finance Sub Committee and recommended for approval by the Trustee Board.

The reserves target agreed in March 2025 was £540,000.

Unrestricted free reserves held by CACD 31 March 2025 were £412,261 which is below the target level in the company's above reserve policy. However, measures have been implemented to enable the charity to try to increase its free reserves to the targeted level in the future.

Risk

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

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.

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 or external factors such as legislation.

Plans for future periods

Short Term (<1 year)

Adapt the balance of local, regional and national advice services that we provide.

Respond to the DCC Advice Review process with a robust solution that works in partnership with other local advice agencies to provide the best possible support for the people of County Durham.

Continue to 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' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

Structure, governance and management

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. We adopted an updated governing document in 2022/23, which is based on the model Citizens Advice governance method.

The trustees, who are also the directors for the purpose of company law, and who served during the year and up to the date of signature of the financial statements were:

Mr M Smith

Mr J Scollen

Mr J W Taylor

Mrs V Wilkinson

Mr A Shield

Mr D Blackwell

Mrs J Smurthwaite

Ms A Barnett

Mrs A M Fahey

(Resigned 21 August 2025)

Mr P Topping

Recruitment and appointment of 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.

None of the trustees has any beneficial interest in the company. All of the trustees are members of the company and guarantee to contribute £1 in the event of a winding up.

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 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.

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 members. 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's Office (ICO) and the Financial Conduct Authority (FCA).

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.

CITIZENS ADVICE COUNTY DURHAM

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

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.

Going Concern

After making further appropriate enquiries, the Trustees have a reasonable expectation that the company has adequate resources to continue in operational existence for the foreseeable future. For this reason, they continue to adopt the going concern basis in preparing the financial statements.

Auditor

In accordance with the company's articles, a resolution proposing that Allen Sykes Audit Limited be reappointed as auditor of the company will be put at a General Meeting.

Small company provisions

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

Disclosure of information to auditor

Each of the trustees has confirmed that there is no information of which they are aware which is relevant to the audit, but of which the auditor is unaware. They have further confirmed that they have taken appropriate steps to identify such relevant information and to establish that the auditor is aware of such information.

The trustees' report was approved by the Board of Trustees.



Mrs J Smurthwaite
Trustee

Date: 9/12/25

CITIZENS ADVICE COUNTY DURHAM

STATEMENT OF TRUSTEES' RESPONSIBILITIES

FOR THE YEAR ENDED 31 MARCH 2025

The trustees, who are also the directors of Citizens Advice County Durham for the purpose 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 trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that year.

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 Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping adequate accounting records that 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.

CITIZENS ADVICE COUNTY DURHAM

INDEPENDENT AUDITOR'S REPORT

TO THE TRUSTEES OF CITIZENS ADVICE COUNTY DURHAM

Opinion

We have audited the financial statements of Citizens Advice County Durham (the 'charity') for the year ended 31 March 2025 which comprise the statement of financial activities, the statement of financial position, the statement of cash flows and notes to the financial statements, including significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 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 charitable company's affairs as at 31 March 2025 and of its incoming resources and application of resources, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- 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.

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 contained within the annual report. Our opinion on the financial statements does not cover the other information and we do not express any form of assurance conclusion thereon. 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 course of 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 this gives rise to a material misstatement in the financial statements themselves. 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.

Matters on which we are required to report by exception

We have nothing to report in respect of the following matters in relation to which the Charities (Accounts and Reports) Regulations 2008 requires us to report to you if, in our opinion:

- the information given in the financial statements is inconsistent in any material respect with the trustees' report; or
- sufficient accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records; or
- we have not received all the information and explanations we require for our audit.

CITIZENS ADVICE COUNTY DURHAM

INDEPENDENT AUDITOR'S REPORT (CONTINUED)

TO THE TRUSTEES OF CITIZENS ADVICE COUNTY DURHAM

Responsibilities of trustees

As explained more fully in the statement of trustees' responsibilities, the trustees, who are also the directors of the charity for the purpose 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 charitable company or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

We have been appointed as auditor under section 144 of the Charities Act 2011 and report in accordance with the Act and relevant regulations made or having effect thereunder.

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. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

CITIZENS ADVICE COUNTY DURHAM

INDEPENDENT AUDITOR'S REPORT (CONTINUED)

TO THE TRUSTEES OF CITIZENS ADVICE COUNTY DURHAM

Our approach to identifying and assessing the risks of material misstatement in respect of irregularities, including fraud and non-compliance with laws and regulations, was as follows:

- the engagement partner ensured that the engagement team collectively had the appropriate competence, capabilities and skills to identify or recognise non-compliance with applicable laws and regulations;
- we identified the laws and regulations applicable to the company through discussions with directors and other management, and from our commercial knowledge and experience of the sector;
- we focused on specific laws and regulations which we considered may have a direct material effect on the financial statements or the operations of the company, including the Companies Act 2006, Charities Act 2011, taxation legislation, data protection, anti-bribery, employment, environmental and health and safety legislation;
- we assessed the extent of compliance with the laws and regulations identified above through making enquiries of management and inspecting legal correspondence; and
- identified laws and regulations were communicated within the audit team regularly and the team remained alert to instances of non-compliance throughout the audit.

We assessed the susceptibility of the company's financial statements to material misstatement, including obtaining an understanding of how fraud might occur, by:

- making enquiries of management as to where they considered there was susceptibility to fraud, their knowledge of actual, suspected and alleged fraud; and
- considering the internal controls in place to mitigate risks of fraud and non-compliance with laws and regulations.

To address the risk of fraud through management bias and override of controls, we:

- performed analytical procedures to identify any unusual or unexpected relationships;
- tested journal entries to identify unusual transactions;
- assessed whether judgements and assumptions made in determining the accounting estimates were indicative of potential bias; and
- investigated the rationale behind any identified significant or unusual transactions.

In response to the risk of irregularities and non-compliance with laws and regulations, we designed procedures which included, but were not limited to:

- agreeing financial statement disclosures to underlying supporting documentation;
- enquiring of management as to actual and potential litigation and claims; and
- reviewing correspondence with HMRC, relevant regulators and the company's legal advisors.

There are inherent limitations in our audit procedures described above. The more removed that laws and regulations are from financial transactions, the less likely it is that we would become aware of non-compliance. Auditing standards also limit the audit procedures required to identify non-compliance with laws and regulations to enquiry of the directors and other management and the inspection of regulatory and legal correspondence, if any. Material misstatements that arise due to fraud can be harder to detect than those that arise from error as they may involve deliberate concealment or collusion.

CITIZENS ADVICE COUNTY DURHAM

INDEPENDENT AUDITOR'S REPORT (CONTINUED)

TO THE TRUSTEES OF CITIZENS ADVICE COUNTY DURHAM

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.
- 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.

A further description of our responsibilities is available on the Financial Reporting Council's website at: <https://www.frc.org.uk/auditorsresponsibilities>. This description forms part of our auditor's report.

Use of our report

This report is made solely to the charity's trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. Our audit work has been undertaken so that we might state to the charity's trustees 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 trustees as a body, for our audit work, for this report, or for the opinions we have formed.



John P Yarrow FCA (Senior Statutory Auditor)

For and on behalf of Allen Sykes Audit Limited, Statutory Auditor

Chartered Accountants

5 Henson Close

South Church Enterprise Park

Bishop Auckland

Co Durham

DL14 6WA

10 December 2025

CITIZENS ADVICE COUNTY DURHAM

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2025

	Notes	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
Income from:							
Donations and legacies	4	1,730	-	1,730	411	-	411
Charitable activities	5	691,115	1,444,883	2,135,998	1,481,271	1,236,342	2,717,613
Investments	6	28,187	-	28,187	31,163	-	31,163
Total income		721,032	1,444,883	2,165,915	1,512,845	1,236,342	2,749,187
Expenditure on:							
Charitable activities	7	745,476	1,488,243	2,233,719	2,031,493	1,381,064	3,412,557
Total expenditure		745,476	1,488,243	2,233,719	2,031,493	1,381,064	3,412,557
Net expenditure		(24,444)	(43,360)	(67,804)	(518,648)	(144,722)	(663,370)
Transfers between funds	13	(77,738)	77,738	-	(65,226)	65,226	-
Other recognised gains and losses:							
Revaluation of tangible fixed assets		-	-	-	82,000	-	82,000
Net movement in funds	9	(102,182)	34,378	(67,804)	(501,874)	(79,496)	(581,370)
Reconciliation of funds:							
Fund balances at 1 April 2024		1,172,365	125,670	1,298,035	1,674,239	205,166	1,879,405
Fund balances at 31 March 2025		1,070,183	160,048	1,230,231	1,172,365	125,670	1,298,035

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

CITIZENS ADVICE COUNTY DURHAM

STATEMENT OF FINANCIAL POSITION

AS AT 31 MARCH 2025

	Notes	2025 £	£	2024 £	£
Fixed assets					
Tangible assets	14		657,922		658,976
Current assets					
Debtors	15	57,081		176,341	
Investments	16	11,793		11,285	
Cash at bank and in hand		607,847		607,849	
		676,721		795,475	
Creditors: amounts falling due within one year	17	(104,412)		(156,416)	
Net current assets			572,309		639,059
Total assets less current liabilities			1,230,231		1,298,035
Income funds					
Restricted funds	20		160,048		125,670
<u>Unrestricted funds</u>					
Designated funds	21	587,098		587,098	
General unrestricted funds		483,085		585,267	
			1,070,183		1,172,365
			1,230,231		1,298,035

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 March 2025.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

The members have not required the company to obtain an audit of its financial statements under the requirements of the Companies Act 2006, for the year in question in accordance with section 476.

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

The financial statements were approved by the Trustees and authorised for issue on 9/12/25



Mrs V Wilkinson
Trustee

Company registration number 08357279

CITIZENS ADVICE COUNTY DURHAM

STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED 31 MARCH 2025

	Notes	2025 £	£	2024 £	£
Cash flows from operating activities					
Cash absorbed by operations	25		(27,681)		(733,060)
Investing activities					
Investment income received		28,187		31,163	
Net cash generated from investing activities			28,187		31,163
Net cash used in financing activities			-		-
Net increase/(decrease) in cash and cash equivalents			506		(701,897)
Cash and cash equivalents at beginning of year			619,134		1,321,031
Cash and cash equivalents at end of year			619,640		619,134
Relating to:					
Cash at bank and in hand			607,847		607,849
Short term deposits included in current asset investments			11,793		11,285
			619,640		619,134

CITIZENS ADVICE COUNTY DURHAM

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2025

1 Accounting policies

Charity information

Citizens Advice County Durham is a private company limited by guarantee incorporated in England and Wales. The registered office is 71 High Street, Spennymoor, County Durham, DL16 6BB.

1.1 Accounting convention

The financial statements have been prepared in accordance with the Companies Act 2006, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the Charities SORP "Accounting and Reporting by Charities: 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)" (effective 1 January 2019). The charity is a Public Benefit Entity as defined by FRS 102.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention, modified to include the revaluation of freehold properties. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors or grantors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the charity.

1.4 Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

CITIZENS ADVICE COUNTY DURHAM

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

1 Accounting policies

(Continued)

1.5 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement, and the amount of the obligation can be measured reliably.

Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses. Freehold land and buildings are carried at fair value at the reporting date. Changes in fair value are recognised in net income/(expenditure) for the year.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Freehold land and buildings	not depreciated
Leasehold property improvements	10% straight line
Computer & office equipment	25% straight line

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

1.7 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

1.8 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1.9 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

CITIZENS ADVICE COUNTY DURHAM

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

1 Accounting policies

(Continued)

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

1.10 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

3 Company Limited by Guarantee

The company is limited by guarantee. At 31 March 2025 there were 10 members (2024 - 10 members) each of whom had undertaken to contribute an amount not exceeding £1 in the event of the company winding up.

CITIZENS ADVICE COUNTY DURHAM

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

4 Income from donations and legacies

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Donations and gifts	1,730	411

5 Charitable activities

	Information & Advice Services 2025 £	Information & Advice Services 2024 £
Performance related grants	2,128,568	2,714,521
Other income	7,430	3,092
	<u>2,135,998</u>	<u>2,717,613</u>
Analysis by fund		
Unrestricted funds	691,115	1,481,271
Restricted funds	1,444,883	1,236,342
	<u>2,135,998</u>	<u>2,717,613</u>
Funding Analysis		
Durham County Council Funding	605,250	591,663
Citizens Advice Funding	1,148,163	1,859,772
Other Funding	375,155	263,086
	<u>2,128,568</u>	<u>2,714,521</u>

6 Income from investments

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Rental income	21,000	19,333
Other income	7,187	11,830
	<u>28,187</u>	<u>31,163</u>

CITIZENS ADVICE COUNTY DURHAM

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

7 Expenditure on charitable activities

	Information & Advice Services 2025 £	Information & Advice Services 2024 £
Direct costs		
Staff costs	1,561,167	2,592,006
Other costs	84,924	153,620
	<u>1,646,091</u>	<u>2,745,626</u>
Share of support and governance costs (see note 8)		
Support	563,408	650,424
Governance	24,220	16,507
	<u>2,233,719</u>	<u>3,412,557</u>
Analysis by fund		
Unrestricted funds	745,476	2,031,493
Restricted funds	1,488,243	1,381,064
	<u>2,233,719</u>	<u>3,412,557</u>

8 Support costs allocated to activities

	2025 £	2024 £
Staff costs	319,065	297,634
Depreciation	1,054	5,127
Other staff costs	10,734	12,203
Office costs	127,580	164,401
Premises costs	79,348	145,967
Other costs	25,627	25,092
Governance costs	24,220	16,507
	<u>587,628</u>	<u>666,931</u>
Analysed between:		
Information & Advice Services	<u>587,628</u>	<u>666,931</u>

CITIZENS ADVICE COUNTY DURHAM

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

8 Support costs allocated to activities

(Continued)

	2025 £	2024 £
Governance costs comprise:		
Audit fees	7,749	5,729
Legal and professional	7,104	2,428
Other governance costs	9,367	8,350
	<u>24,220</u>	<u>16,507</u>

9 Net movement in funds

2025
£

2024
£

The net movement in funds is stated after charging/(crediting):

Fees payable for the audit of the charity's financial statements	7,749	5,729
Depreciation of owned tangible fixed assets	1,054	5,127

10 Trustees

None of the trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year.

11 Employees

The average monthly number of employees during the year was:

2025 Number	2024 Number
79	121

Employment costs

	2025 £	2024 £
Wages and salaries	1,699,871	2,597,348
Social security costs	132,693	195,240
Other pension costs	47,668	97,052
	<u>1,880,232</u>	<u>2,889,640</u>

There were no employees whose annual remuneration was more than £60,000.

CITIZENS ADVICE COUNTY DURHAM

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

11 Employees (Continued)

Remuneration of key management personnel

The remuneration of key management personnel was as follows:

	2025 £	2024 £
Aggregate compensation	59,845	58,104

12 Taxation

The charity is exempt from taxation on its activities because all its income is applied for charitable purposes.

13 Transfers

The fund transfers relate mainly to transfers from restricted funds to unrestricted funds where non monetary expenditure (e.g. management charges, etc) has been released during the year. The transfers have been made in order that the restricted funds shown in the balance sheet at the year end shows the total amount of funding remaining which has been restricted in its purpose. In some instances transfers from unrestricted funds have been made to restricted funds where the expenditure was greater than the income received.

14 Tangible fixed assets

	Freehold land and buildings £	Leasehold property improvements £	Computer & office equipment £	Total £
Cost or valuation				
At 1 April 2024	657,000	98,391	117,931	873,322
Disposals	-	(12,600)	-	(12,600)
At 31 March 2025	657,000	85,791	117,931	860,722
Depreciation and impairment				
At 1 April 2024	-	96,415	117,931	214,346
Depreciation charged in the year	-	1,054	-	1,054
Eliminated in respect of disposals	-	(12,600)	-	(12,600)
At 31 March 2025	-	84,869	117,931	202,800
Carrying amount				
At 31 March 2025	657,000	922	-	657,922
At 31 March 2024	657,000	1,976	-	658,976

The freehold property includes property at High Street, Spennymoor and Armstong House, Durham. These are carried at the fair value. The directors have assessed their market value based on valuations undertaken by McGillivrays Chartered Surveyors on 12th August 2024 and Graham S Hall Chartered Surveyors on 23rd September 2024 respectively.

At 31 March 2025, had the revalued assets been carried at historic cost less accumulated depreciation and accumulated impairment losses, their carrying amount would have been approximately £451,429 (2024 - £456,460).

CITIZENS ADVICE COUNTY DURHAM

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

15 Debtors

	2025 £	2024 £
Amounts falling due within one year:		
Trade debtors	31,366	28,560
Other debtors	12,165	116,958
Prepayments	13,550	30,823
	<u>57,081</u>	<u>176,341</u>

16 Current asset investments

	2025 £	2024 £
Investment bank accounts	<u>11,793</u>	<u>11,285</u>

17 Creditors: amounts falling due within one year

	Notes	2025 £	2024 £
Other taxation and social security		26,585	37,334
Deferred funding income	18	5,000	19,635
Trade creditors		18,848	55,440
Other creditors		22,977	12,986
Accruals		31,002	31,021
		<u>104,412</u>	<u>156,416</u>

18 Government grants

Deferred income is included in the financial statements as follows:

	2025 £	2024 £
Deferred income is included within:		
Current liabilities	<u>5,000</u>	<u>19,635</u>
Movements in the year:		
Deferred income at 1 April 2024	19,635	21,704
Released from previous periods	(19,635)	(21,704)
Resources deferred in the year	<u>5,000</u>	<u>19,635</u>
Deferred income at 31 March 2025	<u>5,000</u>	<u>19,635</u>

CITIZENS ADVICE COUNTY DURHAM

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

19 Retirement benefit schemes

Defined contribution schemes

Charge to profit or loss in respect of defined contribution schemes	97,052	112,669
	<u> </u>	<u> </u>

The charity operates a defined contribution pension scheme for all qualifying employees. The assets of the scheme are held separately from those of the charity in an independently administered fund.

CITIZENS ADVICE COUNTY DURHAM

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

20 Restricted funds

The restricted funds of the charity comprise the unexpended balances of donations and grants held on trust subject to specific conditions by donors as to how they may be used.

	Balance at 1 April 2023 £	Movement in funds			Balance at 1 April 2024 £	Movement in funds			Transfers £	Balance at 31 March 2025 £
		Incoming resources £	Resources expended £	Transfers £		Incoming resources £	Resources expended £	Transfers £		
AAP	7,323	19,635	(21,762)	-	5,196	19,635	(22,035)	-	-	2,796
EOP	-	3,776	(5,779)	2,003	-	3,581	(5,977)	2,396	-	-
ECP	-	11,544	(10,853)	-	691	11,543	(46,565)	34,331	-	-
Help to Claim	-	397,944	(401,397)	3,453	-	488,394	(486,201)	-	-	2,193
Fuel Poverty	-	-	-	-	-	67,500	(56,091)	-	-	11,409
Shildon Alive	-	-	-	-	-	8,202	-	-	-	8,202
Energy Advice Project	-	49,875	(29,542)	-	20,333	37,905	(44,846)	-	-	13,392
Energy Redress	-	130,998	(124,008)	-	6,990	107,448	(113,154)	(1,284)	-	-
TAAP	-	-	-	-	-	10,000	(61)	-	-	9,939
Waiting Well	-	-	-	-	-	4,500	(5,905)	1,405	-	-
NL Portal	50,486	54,718	(22,618)	-	82,586	41,783	(27,635)	-	-	96,734
Help Through Hardship	-	302,523	(292,649)	-	9,874	276,470	(327,234)	40,890	-	-
Cost of Living	120,868	-	(127,602)	6,734	-	100,000	(88,102)	-	-	11,898
Energy Cap	7,593	-	(11,887)	4,294	-	-	-	-	-	-
MAPS Regional	-	265,329	(314,138)	48,809	-	267,922	(264,437)	-	-	3,485
AiCD	18,896	-	(18,829)	(67)	-	-	-	-	-	-
	205166	1236342	1381064	65226	125670	1444883	1488243	77738	160048	

CITIZENS ADVICE COUNTY DURHAM

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

20	Restricted funds	(Continued)
	Restricted Funds	
	MAPS Regional MAPS Regional Debt Advice is funded by the Money & Pensions Service in partnership with Citizens Advice and provides debt advice via telephone and face to face appointments. Funding has been provided for a period of 26 months from 1st February 2023 to 31st March 2025 for 5 FTE debt advisers in County Durham.	
	Energy Advice Project Citizens Advice awarded Citizens Advice County Durham a sub grant agreement for the Energy Advice Programme (EAP), an industry initiative funded by BEIS and through contributions from the energy suppliers Warm Home Discount obligations. The programme provides one-to-one energy and smart meter advice to 'fuel poor' and vulnerable clients who are struggling to pay their bills.	
	Help To Claim 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 over the phone and web.	
	Help Through Hardship Trussell Trust funded 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 7.5 FTE advisers. To help people address their crisis 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.	
	Cost of Living Poverty Action Steering Group: Crisis Recovery Fund to provide crisis and recovery support to residents of County Durham in response to the cost of living crisis in collaboration with Durham Christian Partnership and East Durham Trust.	

CITIZENS ADVICE COUNTY DURHAM

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

20 Restricted funds	(Continued)
Fuel Poverty	Northern Powergrid funded project to address fuel poverty and provide energy advice in County Durham.
Shildon Alive	Funding for the provision of advice to run alongside the the existing holistic services of Shildon Alive for the residents of Shildon and the surrounding areas.
TAAP	Funding from Teesdale Area Action Partnership and Point North to increase engagement and visibility of the Citizens Advice Services in rural Teesdale. Runs until 31st March 2026.
Waiting Well	Funding from Point North to provide advice to patients before being discharged from hospital, in partnership with NHS Waiting Well teams.
AAP	Weardale Area Action partnerships funded Weardale Welfare Benefit Support to support all residents of Weardale with a range of advice.
NL Portal	The National Lottery Community Fund funded RC North East and Cumbria Region Advice in County Durham project with Citizens Advice County Durham as the lead and makes disbursements to AICD partners. The project has been extended for it to run over 5 years with a new end date of 31 Jan 2027.
AiCD	The National Lottery Community Fund funded RC North East and Cumbria Region Advice in County Durham Referral Portal and Website Development project has been extended to use the remainder of the fund as General Running costs to 31st March 24.
Energy Redress	Energy Advice - Right Place, Right Time funded by Energy Redress provides energy advice and support to vulnerable residents in County Durham. Project awarded from 1st February 23 to 31st January 25.
Energy Cap	County Durham Community Foundation funds Poverty Hurts Energy Advice to provide additional capacity to provide energy advice to vulnerable energy consumers in Durham by provided advice.
EOP	Energy Outreach Project funded through Citizens Advice to provide Energy Champions in the local community who will identify vulnerable consumers in their community and provide advice to help them take action to improve their energy situation.
ECP	The Energy Caseworker Project is designed to deliver specialist energy advice and income maximisation support to clients experiencing fuel poverty. This is a caseworker model for delivering energy advice and is designed in order to provide support to clients who have complex needs or circumstances.

CITIZENS ADVICE COUNTY DURHAM

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

21 Unrestricted funds

The unrestricted funds of the charity comprise the unexpended balances of donations and grants which are not subject to specific conditions by donors and grantors as to how they may be used. These include designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes.

	At 1 April 2024 £	Incoming resources £	Resources expended £	Transfers £	Gains and losses £	At 31 March 2025 £
Capital Fund	505,098	-	-	-	-	505,098
Revaluation Reserve	82,000	-	-	-	-	82,000
General funds	585,267	721,032	(745,476)	(77,738)	-	483,085
	<u>1,172,365</u>	<u>721,032</u>	<u>(745,476)</u>	<u>(77,738)</u>	<u>-</u>	<u>1,070,183</u>
Previous year:	At 1 April 2023 £	Incoming resources £	Resources expended £	Transfers £	Gains and losses £	At 31 March 2024 £
Capital Fund	491,678	-	(5,127)	18,547	-	505,098
Revaluation Reserve	-	-	-	-	82,000	82,000
General funds	1,182,561	1,512,845	(2,026,366)	(83,773)	-	585,267
	<u>1,674,239</u>	<u>1,512,845</u>	<u>(2,031,493)</u>	<u>(65,226)</u>	<u>82,000</u>	<u>1,172,365</u>

22 Analysis of net assets between funds

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £
At 31 March 2025:			
Tangible assets	657,922	-	657,922
Current assets/(liabilities)	412,261	160,048	572,309
	<u>1,070,183</u>	<u>160,048</u>	<u>1,230,231</u>
	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
At 31 March 2024:			
Tangible assets	658,976	-	658,976
Current assets/(liabilities)	513,389	125,670	639,059
	<u>1,172,365</u>	<u>125,670</u>	<u>1,298,035</u>

CITIZENS ADVICE COUNTY DURHAM

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

23 Operating lease commitments

Lessee

At the reporting end date the charity had outstanding commitments for future minimum lease payments under non-cancellable operating leases, which fall due as follows:

	2025 £	2024 £
Within one year	-	20,500

24 Related party transactions

Transactions with related parties

Mr A Shield, director, was also a director of Durham Christian Partnership from 25 June 2024. Included in income from charitable activities is £14,400 in relation to services provided to Durham Christian Partnership since that date.

25 Cash absorbed by operations

	2025 £	2024 £
Deficit for the year	(67,804)	(663,370)
Adjustments for:		
Investment income recognised in statement of financial activities	(28,187)	(31,163)
Depreciation and impairment of tangible fixed assets	1,054	5,127
Movements in working capital:		
Decrease in debtors	119,260	32,428
(Decrease) in creditors	(37,369)	(74,013)
(Decrease) in deferred income	(14,635)	(2,069)
Cash absorbed by operations	(27,681)	(733,060)

26 Analysis of changes in net funds

The charity had no material debt during the year.