

COMPANY REGISTRATION NO: 02631064

**GATESHEAD CITIZENS ADVICE BUREAU  
COMPANY LIMITED BY GUARANTEE  
CONSOLIDATED FINANCIAL STATEMENTS**

**31<sup>ST</sup> MARCH 2014**

**Charity number 1020565**

TUESDAY

COMPANIES HOUSE



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COMPANIES HOUSE

# **GATESHEAD CITIZENS ADVICE BUREAU**

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## **CONSOLIDATED FINANCIAL STATEMENTS YEAR ENDED 31 March 2014**

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# GATESHEAD CITIZENS ADVICE BUREAU

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## OFFICERS AND PROFESSIONAL ADVISORS

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**Registered charity name** Gateshead Citizens Advice Bureau

**Charity number** 1020565

**Company registration number** 02631064

The Davidson Building  
Swan Street  
Gateshead  
Tyne and Wear  
NE8 1BG

**Trustees**

Councillor W Dick  
I Logan  
J M H Nott  
M Dodd  
W J Smith  
M Harte  
P R Dobson  
M Kesteven  
C Watson  
C Robson  
A Douglas

**Management Team**

A Dunn	Chief Executive Officer
M Ennis	Operations Manager
D Carr	Finance & Support Services Manager
V Wilkinson	Commercial Manager

**President**

C Swinburne

**Auditors**

Tait Walker LLP  
Chartered Accountants  
& Registered Auditors  
Bulman House  
Regent Centre  
Gosforth  
Newcastle upon Tyne  
NE3 3LS

# GATESHEAD CITIZENS ADVICE BUREAU

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## OFFICERS AND PROFESSIONAL ADVISORS *(continued)*

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**Other advisors**                      E Collins    Citizens Advice Management Consultant

**Bankers**                              Unity Trust Bank Plc  
   Nine Brindleyplace  
   Birmingham  
   B1 2HB

**Charity Correspondent**              David Carr  
   The Davidson Building  
   Swan Street  
   Gateshead  
   Tyne and Wear  
   NE8 1BG

# **GATESHEAD CITIZENS ADVICE BUREAU**

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## **TRUSTEES ANNUAL REPORT**

### **YEAR ENDED 31st March 2014**

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The trustees, who are also directors for the purposes of company law, have pleasure in presenting their report and consolidated financial statements of the charitable company for the year ended 31<sup>st</sup> March 2014

#### **REFERENCE AND ADMINISTRATIVE DETAILS**

Reference and administrative details are shown in the schedule of officers and professional advisers on pages 1 and 2 of the financial statements

#### **THE TRUSTEES**

The trustees who are appointed directors of the company and who served the company during the period were as follows

Councillor W Dick

I Logan

J M H Nott

M Dodd

W J Smith

M Harte

P R Dobson

M Kesteven (Appointed 18 4 13)

C Watson (Appointed 18 4 13)

C Robson (Appointed 18 4 13)

A Douglas (Appointed 18 4 13)

#### **STRUCTURE, GOVERNANCE AND MANAGEMENT**

##### **Governing Document**

The organisation is a Charitable Company Limited by Guarantee, formed on 22<sup>nd</sup> July 1991 and last amended on 3<sup>rd</sup> November 2011, is also registered as a charity. The Company was established under a Memorandum of Association which sets out the objects and powers of the Charitable Company and is governed under its Articles of Association

The Memorandum and Articles of Association state that the Company is "to establish and conduct Citizens Advice Bureau as centres to provide a free confidential and impartial service of advice, information and counsel for the public and for the implementation thereof"

The Charity, originally formed in May 1957 is organised so that the trustees meet regularly to manage its affairs. The chief executive officer, in conjunction with the management team, oversees the day to day administration of the Charity. The remaining workforce (made up of volunteers and paid staff) provides the main core services and those of the related projects

The directors of the Company are also charity trustees for the purposes of charity law and under the Company's Articles are known as members of the trustee board. Under the requirements of the Memorandum and Articles of Association the members of the trustee board are elected to serve for a period of three years after which they must be re-elected at the next Annual General Meeting

The trustee board seeks to ensure that the needs of our clients are appropriately reflected and met through the diversity of the trustee board, which includes members with local charitable and voluntary agency knowledge, traditional business skills and experience of statutory services. They are drawn from a cross section of cultural and ability backgrounds and include members with a range of disabilities

# GATESHEAD CITIZENS ADVICE BUREAU

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## TRUSTEES ANNUAL REPORT *(continued)*

### YEAR ENDED 31st March 2014

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#### **Trustee Induction and Training**

The induction process aims to

- inform the new Directors/Trustees about their roles, responsibilities and liabilities,
- inform them about the current work of the Charity, the business and development plans, financial and staffing resources, quality, service and fundraising requirements,
- identify the knowledge, skills and experience that the director/trustee brings to the Trustee Board,
- identify any initial training required and any additional information or support needed

#### **Risk management**

The directors/trustees are responsible for keeping proper accounting records and safeguarding the assets of the Company. They have assessed the major risks the Company is exposed to, in particular those relating to the operations and finances of the Company. They are satisfied that systems are in place to mitigate exposure to major risks.

#### **Organisational structure**

Gateshead Citizens Advice Bureau has a Trustee Board which has provision for 16. The trustees meet monthly and are responsible for the strategic direction and policy of the Charity. At present the Trustee Board has 11 members from a variety of voluntary and professional backgrounds relevant to the work of the Charity.

A scheme of delegation is in place and day to day responsibility for the provision of the services rests with the Chief Executive Officer along with Management Team (each member of which has their own specialisms). The Chief Executive Officer is responsible for ensuring that the Charity delivers the services specified and that key performance indicators outlined in the Business and Development Plan are met. The workforce (made up of volunteers and paid staff) are encouraged to develop their skills and working practices in line with good practice.

#### **Related parties**

The Charity is a member of National Association of Citizens Advice Bureaux and as such, is regularly audited against its membership requirements.

The charity's wholly owned subsidiary, Gateshead Cab Enterprises CIC, a Community Interest Company, traded during the year. As a result the charity has produced group Financial Statements, consolidating the group's financial activities.

# GATESHEAD CITIZENS ADVICE BUREAU

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## TRUSTEES ANNUAL REPORT *(continued)*

YEAR ENDED 31st March 2014

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### RESERVES POLICY

#### Unrestricted Reserves

The Trustees have examined the requirements of the charitable company to hold free reserves – those reserves not invested in tangible fixed assets or designated for particular purposes. This exercise considered both the normal requirements for working capital and the loss of a hypothetical but a reasonable reduction in the scale of operations. Resulting from this, the Trustees consider it would be appropriate to hold the equivalent of six months expenditure (excluding depreciation and direct payroll costs), which would equate to holding approximately £237,000 in free reserves.

The calculation of free reserves is based on the definition included in the charity recommended practice (SORP), which provides recommendations for accounting and reporting for charities. It excludes fixed assets together with long term financing liabilities.

At 31 March 2014, free reserves were £58,590 (2013 - £24,656) an increase of £33,934 in the year. As detailed, in the reserves notes and future plans (below), designated reserves amount to £7,110 and therefore the current level of free reserves are lower than the target set. The Trustees are very pleased to have moved closer toward the stated target and continue to work with funders to budget future surpluses in order to provide improved organisational sustainability. The need for the Charity's services continue to grow and therefore the demand on future reserves will also be greater.

#### Restricted Reserves

These funds are restricted by the donor or funder and cannot be used for the general purposes of the Charity. Their existence, and the sums of money therein, do not imply that there has been an under spend, but may result from a variety of circumstances including timing differences between the charity's financial year and the funding year of the project concerned. Details of these can be found in note 18 to 21 to the financial statements.

This reserves policy is monitored and reviewed by the trustees annually.

### INVESTMENT POLICY

Aside from the principle of trying to retain a prudent amount in reserves most of the Charity's funds are spent in the short term, so there are few funds for long term investment. Having considered the options available, the Trustee Board have decided to invest any surplus monies in a short term interest account. At the balance sheet date, the charity has one wholly owned subsidiary, Gateshead CAB Enterprises CIC, which gift aid available profits to the charity.

The investment policy is monitored and reviewed by the trustees annually.

# GATESHEAD CITIZENS ADVICE BUREAU

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## TRUSTEES ANNUAL REPORT *(continued)*

**YEAR ENDED 31st March 2014**

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### OBJECTIVES AND ACTIVITIES

#### Objectives and Aims

The Charity's aims are

- To ensure that individuals do not suffer through lack of knowledge of their rights and responsibilities or of the services available to them, or through an inability to express their needs effectively and equally
- To exercise a responsible influence on the development of social policies and services both locally and nationally
- The Charity exists to empower individuals through the delivery of a quality information, advice and caseworker service appropriate to the needs of the people who live or work in Gateshead and surrounding areas and to monitor and address social policy issues and the changing needs and demands of both the users and workforce
- To ensure individuals do not suffer through digital exclusion by providing free ICT at our main centre and at community venues throughout Gateshead

#### Generalist Help and Specialist Casework Services

These provide general help drop-in and appointment advice, as well as advice via the telephone, email, social media, text, written and faxed advice. We provide Specialist Casework and representation in Welfare Benefits up to Social Security Commissioners' Appeals, Debt and Housing up to County Court representation level, Employment casework up to Employment Tribunal representation. Our Generalist Service is open Monday to Friday 9 am to 5 pm and until 6 pm every Thursday.

#### Outreach Service

General Help Outreach Sessions are currently being operated from Blaydon Library and Birtley Hub. Specialist Debt Outreach Surgeries are also provided at various venues and to a range of groups. These initiatives are designed to target specific vulnerable and hard to reach groups and to try to overcome access difficulties due to clients' geographical location, disability and/or caring responsibilities.

#### Volunteer Training

The General Help Service is staffed almost entirely by volunteers who are constantly being recruited and trained either to the Gateway/Telephone Gateway assistance level or to the full Citizens Advice Certificate in General Advice (This equates to a NVQ Level 3). This year we were able to offer 10 volunteers the opportunity to take an accredited qualification in Information, Advice and Guidance in addition to their CAB Training. Volunteers are drawn from a variety of backgrounds including people who are unemployed or recovering from long term illness, people who have brought up families, carers whose caring commitments have reduced or ceased. Many are ultimately wishing to return to paid work, but need to gain confidence and relevant skills/experience to enable them to do this. We have developed links with Northumbrian University and many of our young volunteers are Law, Social Work or Politics students who volunteer as the training and practical experience they gain enhances their degree work. Currently, 47% of our volunteers are aged under 25. All volunteers recruited by the bureau are supported in self-study and self-assessment and encouraged to develop to their full potential. This in turn improves their ability to embark upon lifelong learning. The confidence and skills volunteers gain enable them to move on to further education or training or to take up paid employment. 1/3 of our volunteers succeed in obtaining paid work often in CABx, local authorities or other advice agencies. Volunteers fulfil a variety of other roles including Caseworkers, Caseworker Support Assistants, Administration Workers, Receptionists, Advice Session Assistants, Trustees, Drivers, Social Policy Workers, PR and Communications, Home Visiting/Travel 'Buddies'.



# GATESHEAD CITIZENS ADVICE BUREAU

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## TRUSTEES ANNUAL REPORT *(continued)*

**YEAR ENDED 31st March 2014**

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### **Social Policy**

The bureau has a volunteer Social Policy Co-ordinator, a volunteer who produces a quarterly Social Policy Bulletin and various staff members who undertake specific pieces of social policy work and are part of an in-house Social Policy Group. Between them they ensure the implementation of the Citizens Advice twin aim (social policy), by gathering and monitoring the information from clients and taking appropriate action to influence and bring about changes both locally and nationally. These changes benefit the wider community, not just the clients who approach the advice service. Our social policy team is part of a wider Tyne and Wear Cluster Group. Particular successes during the year include the work carried out raising awareness around energy issues working in partnership with Citizens Advice and the Department for Energy and Climate Change and contributing to the Reduction in Winter Deaths work through an "Are Prepared for Winter?" event which highlighted ways and means for vulnerable people to stay safe during the colder months.

### **Equal Opportunities and Anti Discriminatory Practice – Statement of Intent**

Gateshead Citizens Advice Bureau recognises that it operates within a society that is fundamentally discriminatory towards many social groups and individuals.

By discriminatory we mean treating people differently from others on account of one or several characteristics unrelated to their ability to perform certain functions or their ability to access services.

The Bureau through its work is committed to ensuring the promotion of equality and the redress of inequality of opportunity. In counteracting discrimination the Bureau wishes to make reference to the following:

*Race, Colour, Nationality (including citizenship), Ethnic or National Origin, Religion or Belief, Gender, Sex and Sexuality, Marital Status, Responsibility for Dependants, Age, Disability, Health, HIV Status, Class, Offending Behaviour, Education, Background or Employment Status*

### **Equality and Diversity Strategy**

The bureau has a four year strategy which is reviewed annually by The Staffing and Equalities Task Group.

The purpose of this strategy is to ensure that the bureau reviews and develops its services in order to meet the needs of as many people as possible, particularly those deemed to be in the greatest need.

The Staffing and Equalities Task Group meet quarterly to review policies and procedures and to address training needs of staff, volunteers and trustees to ensure that they promote equality.

### **Casework Services**

The bureau has a Community Team made up of caseworkers funded from a variety of sources. This team works with clients who have physical or mental health issues, sensory impairments, life limiting illnesses, caring commitments and with hard to reach young people and those with specific language/cultural considerations. They can provide a high level of support and/or home visits to enable these clients to access and make use of the service. Much of the team's work involves networking with other agencies and professionals who are in touch with vulnerable clients and through whom referrals can be made. Hence it is possible to reach out to clients who would not otherwise contact the Service.

# GATESHEAD CITIZENS ADVICE BUREAU

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## TRUSTEES ANNUAL REPORT *(continued)*

### YEAR ENDED 31st March 2014

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#### ACHIEVEMENTS AND PERFORMANCE

During 2013/14, the Service

- Service delivery was enhanced by 120 volunteers, giving 294 hours per week of assistance
- 13,829 enquiries handled on 47,109 separate issues
- £6.2 million gained or recovered for clients
- 5,253 individual debts were addressed, improving clients' lives and representing a saving to the community of almost £6.3 million
- 490 repossessions [court duty plus housing cases] were avoided or averted ensuring clients had a secure base from which to rebuild their lives and saving the community over £2.1 million
- Over 75% of Welfare Benefit tribunals resulted in decisions being overturned, ensuring clients achieved their correct income, improving their mental and physical well being
- Over 251 clients who would not otherwise have received assistance were visited at home
- Our Adviceline service answered 6302 telephone calls, a huge improvement on last year
- We have now installed self-help touch screen technology at seven venues in Gateshead and secured funding to install a further eight
- 98% of clients would use the service again or recommend it to others
- Over 800 people helped through preventative money management and other training

During 2014/15 the Service plans to

- Increase the recruitment of volunteers and provide the necessary training and support this will require including seeking funding to provide accredited qualifications
- Manage and expand existing projects such as the Young Peoples Service and Outreach facilities as well as developing new ones
- Continue our digital transformation agenda installing self-help touch screen technology across Gateshead
- Expand our Adviceline capacity to reach as many people as possible
- Continue to work with Gateshead Council and other partners to deliver the Financial Inclusion Strategy for Gateshead
- Increase the range of self-help materials and empower more clients to resolve their own problems
- Continue to develop offers of training, meeting and conferencing facilities for local organisations within The Davidson Building
- Increase our work to diversify income streams and develop a fundraising strategy including the development of individual giving
- Explore new initiatives and opportunities that will benefit our clients, volunteers, staff and organisation

#### FINANCIAL REVIEW

The Charity has seen reduced income during the year but by controlling costs this has resulted in a net income on activities of £88,814

#### Principal Funding Sources

The bureau acknowledges and gratefully thanks all its funders and volunteer workforce who contribute so substantially to the resources of the organisation

The funding sources listed in the tables on page 30 show the funds received to help run the organisation

# **GATESHEAD CITIZENS ADVICE BUREAU**

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## **TRUSTEES ANNUAL REPORT *(continued)***

### **YEAR ENDED 31st March 2014**

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#### **PLANS FOR FUTURE PERIODS**

The Charity plans to continue the activities outlined above for the foreseeable future and subject to appropriate funding being secured. We will maintain our involvement with the Tyne and Wear CAB Consortium to identify opportunities, share resources, apply for regional funding and provide support to other bureau wherever possible.

In a Borough with a significant rural population providing outreach facilities is very important so we will continue to look for innovative ways to reach people in the furthest part of our community. This includes increasing our telephone offering, automating service delivery through our website, promoting digital inclusion, installing self-help consoles. We will continue to offer our existing face to face outreach services and seek funding to increase the availability of this service.

We recognise despite many years of improvement achieved through the work of charities and by local and national government youth unemployment is at an all time high. There are almost 1 million young people not in employment or education. During the 2014/2015, we will continue to support young people in to employment by providing good quality work experience placements, volunteer roles which appeal to young people and offering opportunities for apprenticeships.

The Bureau will continue to work closely with Gateshead Council to identify opportunities for partnership activities and effective ways to help deliver the Vision 2030. We will continue to build our networks with other advice agencies, third sector organisations, the public and private sector in order to explore and develop potential strategic networks, partnerships and practical activities which will benefit the bureau and its clients.

#### **PUBLIC BENEFIT STATEMENT**

The trustees confirm that they have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing the Trust's aims and objectives and in planning future activities and setting the grant making policy for the year.

# GATESHEAD CITIZENS ADVICE BUREAU

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## TRUSTEES ANNUAL REPORT *(continued)*

**YEAR ENDED 31st March 2014**

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### STATEMENT OF TRUSTEES' RESPONSIBILITIES

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 charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing these financial statements, the trustees are required to

- select suitable accounting policies and 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,
- prepare the financial statements on the going concern basis unless it is inappropriate to assume that the company will continue in operation,

The Trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. The trustees are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

### STATEMENT AS TO DISCLOSURE OF INFORMATION TO AUDITOR

In so far as the trustees are aware

- there is no relevant audit information of which the charitable company's auditors are unaware, and
- the trustees have taken all the steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditor is aware of that information.

### AUDITOR

A resolution to re-appoint Tait Walker LLP as auditor for the ensuing year will be proposed at the annual general meeting in accordance with section 485 of the Companies Act 2006.

### SMALL COMPANY PROVISIONS

This report has been prepared in accordance with the special provisions for small companies under Part 15 of the Companies Act 2006.

Approved by the trustees on 14-11-2014 and signed on their behalf



J M H Nott  
Chairperson

# **GATESHEAD CITIZENS ADVICE BUREAU**

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## **INDEPENDENT AUDITOR'S REPORT TO THE COMPANY'S MEMBERS**

**YEAR ENDED 31st March 2014**

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We have audited the financial statements of Gateshead Citizen Advice Bureau, set out on pages 13 to 28. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

This report is made solely to the charitable company'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 we might state to the charitable company'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 charitable company and the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.

### **RESPECTIVE RESPONSIBILITIES OF TRUSTEES AND AUDITOR**

As explained more fully in the Trustees' Responsibilities Statement set out on page 9, the trustees (who are also the directors of the charitable company 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.

We have been appointed auditor under the Companies Act 2006 and section 151 of the Charities Act 2011 and report in accordance with those Acts. Our responsibility is to audit and express an opinion on the financial statements in accordance with applicable law and International Standards on Auditing (UK and Ireland). Those standards require us to comply with the Auditing Practices Board's Ethical Standards for Auditors.

### **SCOPE OF THE AUDIT OF THE FINANCIAL STATEMENTS**

An audit involves obtaining evidence about the amounts and disclosures in the financial statements sufficient to give reasonable assurance that the financial statements are free from material misstatement, whether caused by fraud or error. This includes an assessment of whether the accounting policies are appropriate to the charitable company's circumstances and have been consistently applied and adequately disclosed, the reasonableness of significant accounting estimates made by the trustees, and the overall presentation of the financial statements. In addition, we read all the financial and non-financial information in the Trustees Annual Report to identify material inconsistencies with the audited financial statements and to identify any information that is apparently materially incorrect based on, or materially inconsistent with, the knowledge acquired by us in the course of performing the audit. If we become aware of any apparent material misstatements or inconsistencies we consider the implications for our report.

### **OPINION ON FINANCIAL STATEMENTS**

In our opinion the financial statements

- give a true and fair view of the state of the group's and the parent charitable company's affairs as at 31st March 2014 and of the group's 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, and
- have been prepared in accordance with the requirements of the Companies Act 2006 and the Charities Act 2011

### **OPINION ON OTHER MATTER PRESCRIBED BY THE COMPANIES ACT 2006**

In our opinion the information given in the Trustees' Annual Report for the financial year for which the financial statements are prepared is consistent with the financial statements.

# GATESHEAD CITIZENS ADVICE BUREAU

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## INDEPENDENT AUDITOR'S REPORT TO THE COMPANY'S MEMBERS (continued)

YEAR ENDED 31st March 2014

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### MATTERS ON WHICH WE ARE REQUIRED TO REPORT BY EXCEPTION

We have nothing to report in respect of the following matters where the Companies Act 2006 and the Charities Act 2011 requires us to report to you if, in our opinion

- the parent charitable company has not kept adequate and sufficient accounting records or returns adequate for our audit have not been received from branches not visited by us or
- the parent charitable company 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 exemption in preparing the Trustees' Annual Report



Simon Brown ACA (Senior Statutory Auditor)  
For and on behalf of  
Tait Walker LLP, Chartered Accountants and Statutory Auditor  
Bulman House  
Regent Centre  
Gosforth  
Newcastle upon Tyne  
NE3 3LS

/9/14

# GATESHEAD CITIZENS ADVICE BUREAU

## CONSOLIDATED STATEMENT OF FINANCIAL ACTIVITIES

YEAR ENDED 31st March 2014

		Unrestricted Funds	Restricted Funds	Total Funds 2014	Total Funds 2013
	Note	£	£	£	£
<b>INCOMING RESOURCES</b>					
Incoming resources from					
Generating funds					
Voluntary income	3	5,117	3,930	9,047	15,598
Investment income	4	382		382	255
LSC Certification Income		2,730		2,730	16,376
Other Income	5	99,559		99,559	21,514
Incoming resources from					
charitable activities	6	334,197	793,590	1,127,787	1,365,576
<b>TOTAL INCOMING</b>		<b>441,985</b>	<b>797,520</b>	<b>1,239,505</b>	<b>1,419,319</b>
<b>RESOURCES EXPENDED</b>					
Charitable activities	7	299,501	778,366	1,077,867	1,402,529
LSC Certification Expenditure		3,298		3,298	13,368
Other Income Costs		56,846		56,846	4,315
Governance costs	8	12,680		12,680	22,663
<b>TOTAL RESOURCES</b>		<b>372,325</b>	<b>779,647</b>	<b>1,150,691</b>	<b>1,442,875</b>
<b>EXPENDED</b>					
<b>NET INCOMING</b>					
<b>RESOURCES BEFORE</b>					
<b>TRANSFERS</b>	10	<b>69,660</b>	<b>17,873</b>	<b>88,814</b>	<b>(23,556)</b>
Transfer between funds	11	1,097	(1,097)	-	-
<b>NET INCOME FOR THE</b>		<b>70,757</b>	<b>18,057</b>	<b>88,814</b>	<b>(23,556)</b>
<b>YEAR</b>					
<b>RECONCILIATION OF</b>					
<b>FUNDS</b>					
Total funds brought forward		(578,662)	42,248	(536,414)	(512,858)
<b>TOTAL FUNDS CARRIED</b>		<b>(507,905)</b>	<b>60,305</b>	<b>(447,600)</b>	<b>(536,414)</b>
<b>FORWARD</b>					

The Statement of Financial Activities includes all gains and losses in the year and therefore a statement of total recognised gains and losses has not been prepared

All of the above amounts relate to continuing activities

The notes on pages 17 to 28 form part of these financial statements

# GATESHEAD CITIZENS ADVICE BUREAU

## CONSOLIDATED SUMMARY INCOME AND EXPENDITURE ACCOUNT

YEAR ENDED 31st March 2014

		<b>2014</b>	<b>2013</b>
	<b>Note</b>	<b>£</b>	<b>£</b>
INCOME		1,239,123	1,418,638
EXPENDITURE		(1,079,798)	(1,307,368)
<b>OPERATING SURPLUS</b>		<b>159,325</b>	<b>111,270</b>
INTEREST RECEIVABLE		382	255
INTEREST PAYABLE		(70,893)	(135,507)
IMPAIRMENT CHARGE		-	-
GAIN ON DISPOSAL OF ASSETS	<b>5</b>	-	426
<b>SURPLUS / (DEFICIT) FOR YEAR</b>	<b>10</b>	<b>88,814</b>	<b>(23,556)</b>

The notes on pages 17 to 28 form part of these financial statements



# GATESHEAD CITIZENS ADVICE BUREAU

## CONSOLIDATED BALANCE SHEET

31st March 2014

	Note	2014 £	£	2013 £	£
<b>FIXED ASSETS</b>					
Tangible assets	13		40,952		26,252
<b>CURRENT ASSETS</b>					
Debtors	15	69,586		98,655	
Cash at bank		185,553		281,741	
		<u>255,139</u>		<u>380,396</u>	
<b>CREDITORS: amounts falling due within one year</b>	16	<u>(138,430)</u>		<u>(321,749)</u>	
<b>NET CURRENT LIABILITIES</b>			<u>116,709</u>		<u>58,647</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>			157,661		84,899
<b>CREDITORS: amounts falling due after more than one year</b>	17		<u>(605,261)</u>		<u>(621,313)</u>
<b>NET ASSETS</b>			<u>(447,600)</u>		<u>(536,414)</u>
<b>FUNDS</b>					
Restricted income funds	18		42,125		23,820
Restricted capital funds	19		18,180		18,428
Designated funds	20		7,110		5,067
Unrestricted income funds	20		<u>(515,015)</u>		<u>(583,729)</u>
<b>TOTAL FUNDS</b>			<u>(447,600)</u>		<u>(536,414)</u>

These consolidated financial statements have been prepared in accordance with the special provisions for small companies under Part 15 of the Companies Act 2006

These consolidated financial statements were approved by the members of the committee on the 14-11-2014 and are signed on their behalf by

  
J M H Nott  
Chairperson

The notes on pages 17 to 28 form part of these financial statements

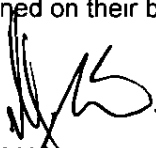
# GATESHEAD CITIZENS ADVICE BUREAU

## COMPANY BALANCE SHEET COMPANY REGISTRATION NUMBER 02631064 31st March 2014

	Note	2014 £	£	2013 £	£
<b>FIXED ASSETS</b>					
Tangible assets	13		40,952		26,252
Investments	14		1		1
<b>CURRENT ASSETS</b>					
Debtors	15	69,324		100,330	
Cash at bank		185,245		281,050	
		<u>254,569</u>		<u>381,380</u>	
<b>CREDITORS. amounts falling due within one year</b>	16	(137,861)		(319,638)	
<b>NET CURRENT LIABILITIES</b>			<u>116,708</u>		<u>61,742</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>			157,661		87,995
<b>CREDITORS: amounts falling due after more than one year</b>	17		(605,261)		(621,313)
<b>NET ASSETS</b>			<u>(447,600)</u>		<u>(533,318)</u>
<b>FUNDS</b>					
Restricted income funds	18		42,125		23,820
Restricted capital funds	19		18,180		18,428
Designated funds	20		7,110		5,067
Unrestricted income funds	20		(515,015)		(580,633)
<b>TOTAL FUNDS</b>			<u>(447,600)</u>		<u>(533,318)</u>

These financial statements have been prepared in accordance with the special provisions for small companies under Part 15 of the Companies Act 2006

These financial statements were approved by the members of the committee on the 14-11-14 and are signed on their behalf by

  
J M H Nott  
Chairperson

The notes on pages 17 to 28 form part of these financial statements

# GATESHEAD CITIZENS ADVICE BUREAU

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## NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

YEAR ENDED 31st March 2014

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### 1 GOING CONCERN

The financial statements have been prepared on a going concern basis which assumes the charitable company will continue in operational existence for the foreseeable future. At the year end, the consolidated charitable company has a deficit balance sheet, in that its total liabilities exceed its total assets, by £447,600. The Trustees are aware that it will be a number of years before this position fully reverses, but recognise that the current year has seen a satisfactory surplus and a much improved Net Current Asset position.

Gateshead Council remain fully supportive of the charitable company and continue to provide a long term loan and strong rental terms. The Trustees have prepared a cash flow forecast for the next twelve months and are satisfied that the projected cash flows are sufficient to service the charitable company's borrowings and provide sufficient working capital to allow it to continue for the foreseeable future.

For these reasons, they continue to adopt the going concern basis of accounting in preparing the annual financial statements.

### 2 ACCOUNTING POLICIES

#### Basis of accounting

The consolidated financial statements have been prepared under the historical cost convention and in accordance with applicable United Kingdom accounting standards, the Statement of Recommended Practice "Accounting and Reporting by Charities" issued March 2005 (SORP 2005), the Companies Act 2006 and the Charities Act 2011.

#### Consolidation

The group financial statements consolidate the financial statements of the charitable company and its subsidiary undertakings made up to 31 March 2014. No income and expenditure account is presented for Gateshead Citizens Advice Bureau as permitted by section 408 of the Companies Act 2006.

#### Cash flow statement

The trustees have taken advantage of the exemption in Financial Standard 1 (revised) from including a cash flow statement in the financial statements on the grounds that the company is small.

#### Fund accounting

- Resources Policy (Restricted)-  
Restricted funds which are used in accordance with specific restrictions imposed by the donor or trust deed. There are a number of restricted funds, which are restricted in accordance with the donor's wishes and incoming funds are utilised and matched against the expenditure required to meet the charitable objectives.
- Resources Policy (unrestricted)-  
Unrestricted funds comprise those funds which the trustees are free to use for any purpose in furtherance of the charitable objects. Unrestricted funds can include designated funds where the trustees, at their discretion, have created a fund for a specific purpose.

# GATESHEAD CITIZENS ADVICE BUREAU

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## NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

YEAR ENDED 31st March 2014

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### 2. ACCOUNTING POLICIES (continued)

#### Resources expended

Liabilities are recognised as resources expended as soon as there is a legal or constructive obligation committing the charity to the expenditure. All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category.

Charitable activities - are those costs incurred in trading activities that raise funds, which are for the direct benefit of the charity's beneficiaries, associated with the provision of supporting services and include the direct costs and support costs relating to the activities of the charity.

Governance costs - include those incurred in the governance of the charity and its assets and are primarily associated with constitutional and statutory requirements. Support costs have been allocated to activity cost categories and to governance cost on a basis consistent with the time spent by employees on each activity and those activities necessary to properly govern the charity.

#### Fixed assets

All fixed assets are initially recorded at cost. Items below £500 are not capitalised and included as expenditure for the year.

#### Depreciation

Depreciation is calculated so as to write off the cost of an asset, less its estimated residual value, over the useful economic life of that asset as follows:

Equipment	-	20% Straight line
Motor Vehicles	-	25% Straight line

#### Irrecoverable VAT

All irrecoverable VAT is charged to the charitable activities.

#### Incoming resources

Voluntary income and donations are accounted for as received by the charity. The income from fund raising ventures is shown gross, with the associated costs included in fund-raising costs. 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. Investment income is included when receivable.

#### Financial instruments

Financial instruments are classified and accounted for, according to the substance of the contractual arrangement, as either financial assets, financial liabilities or equity instruments. An equity instrument is any contract that evidences a residual interest in the assets of the company after deducting all of its liabilities.

# GATESHEAD CITIZENS ADVICE BUREAU

## NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

YEAR ENDED 31st March 2014

### 3 VOLUNTARY INCOME

	Unrestricted Funds	Restricted Funds	Total Funds 2014	Total Funds 2013
	£	£	£	£
<b>Donations</b>				
Student Placement	162		162	840
General Donations	1,455		1,455	3,208
Gift Aid Tax	500		500	-
<b>Revenue Grants</b>				
Apprenticeship	3,000		3,000	-
<b>Capital Grants</b>				
Big Lottery Sustainable Energy		3,930	3,930	-
Sir James Knott Trust		-	-	2,800
Business Innovation & Skills		-	-	7,750
Community Development Foundation		-	-	1,000
	<b>5,117</b>	<b>3,930</b>	<b>9,047</b>	<b>15,598</b>

### 4. INVESTMENT INCOME

	Unrestricted Funds	Total Funds 2014	Total Funds 2013
Bank Interest Receivable	382	382	255
	<b>382</b>	<b>382</b>	<b>255</b>

### 5. OTHER INCOME

	Unrestricted Funds	Total Funds 2014	Total Funds 2013
Rent Receivable	40,561	40,561	19,361
Catering	483	483	1,025
Employment Advice	23,507	23,507	702
Training	2,400	2,400	-
Fund Raising Activity	1,606	1,606	-
Sale of Help Points	31,002	31,002	-
Sale of Fixed Assets	-	-	426
	<b>99,559</b>	<b>99,559</b>	<b>21,514</b>

# GATESHEAD CITIZENS ADVICE BUREAU

## NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

YEAR ENDED 31st March 2014

### 6. INCOMING RESOURCES FROM CHARITABLE ACTIVITIES

	Unrestricted Funds £	Restricted Funds £	Total Funds 2014 £	Total Funds 2013 £
Gateshead CLAC	-	-	-	651,513
Gateshead CCG Primary Care	-	32,503	32,503	32,967
Gateshead CCG Mental Health	-	38,907	38,907	39,463
Welfare Benefits	-	16,667	16,667	30,482
Northern Rock Young Peoples	-	-	-	40,948
Supporting People	-	8,000	8,000	8,000
LAA Court Scheme	20,892	-	20,892	18,460
MAS Debt Service	-	244,354	244,354	251,219
MAS Disability Debt Service	-	52,500	52,500	53,364
Kay Kendall Leukaemia	-	73,801	73,801	74,031
Northern Rock Integrated Debt	-	46,658	46,658	45,000
LSC Community Care	-	-	-	3,990
Birtley HUB Outreach	-	12,273	12,273	11,916
Big Lottery Young Peoples	-	109,011	109,011	75,692
Barclays Money Skills	500	-	500	500
Mortgage Rescue	-	-	-	400
Debt Management Plan	2,076	-	2,076	500
Health & Safety Training	-	-	-	6,750
Big Energy Saving Week	450	-	450	130
Easytribunal Feasibility	-	-	-	9,928
Right to Challenge Feasibility	-	-	-	9,850
Welfare Benefits Secondment	24,624	-	24,624	473
General Help Service	230,482	-	230,482	-
LAA Housing	23,481	-	23,481	-
Bridges Community Help Point	-	2,500	2,500	-
Highfield & Deckham Help Point	-	7,000	7,000	-
Chopwell Help Point	-	602	602	-
Accreditation Project	-	4,948	4,948	-
Local Discretionary Advice	25,000	-	25,000	-
Volunteer Month	-	300	300	-
Gateshead Advice Partnership	-	107,848	107,848	-
Financial Skills for Life	-	5,214	5,214	-
Capacity Building	-	18,454	18,454	-
At 800 Outreach Programme	770	-	770	-
HMRC	5,125	-	5,125	-
Big Energy Saving Network	-	3,800	3,800	-
Debt Relief Orders	642	-	642	-
Blaydon Outreach Help Point	-	1,500	1,500	-
Community Incentive Programme	155	-	155	-
Digital Inclusion	-	6,750	6,750	-
	<b>334,197</b>	<b>793,590</b>	<b>1,127,787</b>	<b>1,365,576</b>

# GATESHEAD CITIZENS ADVICE BUREAU

## NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

YEAR ENDED 31st March 2014

### 7. COSTS OF CHARITABLE ACTIVITIES BY ACTIVITY TYPE

	Activities Undertaken Directly £	Support Costs £	Total Funds 2014 £	Total Funds 2013 £
Gateshead CLAC	-	-	-	687,191
Gateshead CCG Primary Care	20,842	16,100	36,942	34,418
Gateshead CCG Mental Health	27,544	17,798	45,342	44,905
Welfare Benefits	17,106	12,344	29,450	32,080
Northern Rock Young Peoples	-	-	-	39,077
Supporting People	4,867	3,124	7,991	8,510
LSC Court Scheme	12,096	7,185	19,281	19,619
MAS Debt Service	123,270	96,723	219,993	230,767
MAS Disability Debt	28,686	21,024	49,710	48,265
Kay Kendall Leukaemia	48,727	33,605	82,332	82,742
Capital Grants	-	4,178	4,178	5,573
Integrated Debt Advice	27,717	21,219	48,936	46,995
LSC Community Care	-	-	-	7,731
Birtley HUB Outreach	5,438	4,106	9,544	8,189
Big Lottery Young Peoples	66,714	53,634	120,348	89,329
PCT Research Project	-	-	-	41
Health & Safety Training	-	-	-	6,709
Big Energy Saving Week	222	39	261	-
Easytribunal Feasibility	9,178	-	9,178	-
Right to Challenge Feasibility	-	-	-	9,850
Welfare Benefits Secondment	22,193	2,046	24,239	438
General Help Service	72,723	99,499	172,222	-
LAA Housing	29,055	21,270	50,325	-
Bridges Community Help Point	2,016	419	2,435	-
Highfield & Deckham Help Point	1,836	63	1,899	-
Chopwell Help Point	472	89	561	-
Accreditation Project	3,168	1,063	4,231	-
Local Discretionary Advice	14,877	14,738	29,615	-
Volunteer Month	275	114	389	-
Gateshead Advice Partnership	63,677	26,214	89,891	-
Financial Skills for Life	5,214	-	5,214	-
Capacity Building	8,022	1,780	9,802	-
Community Incentive Programme	-	75	75	-
Financial Literacy	2,047	1,436	3,483	-
	<b>617,982</b>	<b>459,885</b>	<b>1,077,867</b>	<b>1,402,529</b>

# GATESHEAD CITIZENS ADVICE BUREAU

## NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

YEAR ENDED 31st March 2014

### 8. GOVERNANCE COSTS

	Unrestricted Funds £	Total Funds 2014 £	Total Funds 2013 £
Salaries and Wages	4,227	4,227	3,577
Accountancy Fees	2,100	2,100	3,950
Audit Fees	4,750	4,750	4,500
Legal and Professional Fees	263	263	8,949
Financial Costs	347	347	304
Allocated Support Costs	993	993	1,383
	<b>12,680</b>	<b>12,680</b>	<b>22,663</b>

### 9. SUPPORT COST ALLOCATION

	Basis of Allocation	Governance £	Restricted Direct Charitable Expenditure £	Unrestricted Direct Charitable Expenditure £	Total £
Wages	Staff Time	4,227	122,720	63,134	190,081
IT Costs	Staff Time		13,270	6,384	19,654
Office Costs	Staff Time		44,664	18,200	62,864
Storage Costs	Staff Time		1,406	531	1,937
Loan Interest	Staff Time		51,628	19,265	70,893
Moving Costs	Staff Time		77	23	100
Premises Costs	Floor Space		43,682	14,926	58,608
Travel Costs	Directly Attributed		5,554	11,500	17,054
Training Costs	Directly Attributed		2,287	3,092	5,379
Professional Advice	Directly Attributed	7,113	5,111	1,889	14,113
Depreciation	Directly Attributed		7,540	1,312	8,852
Irrecoverable VAT	Directly Attributed	993	14,502	5,603	21,098
Other Costs	Directly Attributed	347	1,155	430	1,932
		<b>12,680</b>	<b>313,596</b>	<b>146,289</b>	<b>472,565</b>

### 10 NET INCOMING RESOURCES FOR THE YEAR

The group surplus is stated after charging

	2014 £	2013 £
Depreciation	8,852	8,872
Auditor's Fees	4,750	4,500

The surplus dealt with in the financial statements of the parent charitable company was £85,718 (2013-£20,460)



# GATESHEAD CITIZENS ADVICE BUREAU

## NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

YEAR ENDED 31st March 2014

### 11 FUND TRANSFERS

£1,097 has been transferred from Restricted Income Funds to cover running costs based on the permitted recovery rate per case and funds where restrictions have now been fully met

### 12 PARTICULARS OF EMPLOYEES

#### Group

Total staff costs were as follows

	2014	2013
	£	£
Wages and Salaries	716,068	969,899
Social Security Costs	55,233	80,361
	<b>771,301</b>	<b>1,050,260</b>

Particulars of Employees

The average number of employees during the year, calculated on the basis of full-time equivalents, were as follows

	2014	2013
	No	No
Number of Administrative Staff	4	5
Number of Management Staff	3	4
Number of Other Staff	26	33
	<b>33</b>	<b>42</b>

No employee received remuneration of more than £60,000 during the year (2013- None)

### 13. FIXED ASSETS

#### Group and Company

	Other Plant & Machinery Etc £	Total £
<b>COST</b>		
At 1 <sup>st</sup> April 2013	85,515	85,515
Additions	23,552	23,552
Disposals	-	-
At 31 March 2014	109,067	109,067
<b>DEPRECIATION</b>		
At 1 <sup>st</sup> April 2013	59,263	59,263
Charge for the Year	8,852	8,852
On Disposals	-	-
At 31 March 2014	68,115	59,263
<b>NET BOOK VALUE</b>		
At 31 March 2014	<b>40,952</b>	<b>40,952</b>
At 31 March 2013	26,252	26,252

# GATESHEAD CITIZENS ADVICE BUREAU

## NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

YEAR ENDED 31st March 2014

### 14. INVESTMENTS

#### Company

Investments in subsidiary undertakings were as follows

	2014 £	2013 £
Gateshead CAB Enterprises Community Interest Company	1	1

Gateshead Citizens Advice Bureau Limited held 100% of the Ordinary Shares issued (2013 – 100%)

Gateshead CAB Enterprises Community Interest Company was incorporated on 29 February 2012 and registered in England & Wales, registration number 7969715. A summary of the trading results and balance position is as follows

	2014 £	2013 £
Turnover	38,518	702
Cost of Sales and administrative expenses	(35,422)	(3,798)
	<b>3,096</b>	<b>(3,096)</b>

	2014 £	2013 £
Current Assets	1,946	690
Current Liabilities	(1,945)	(3,785)
Net Assets	<b>1</b>	<b>(3,095)</b>

### 15. DEBTORS

#### Group

	2014 £	2013 £
Other Debtors	52,661	87,316
Prepayments	16,925	11,339
	<b>69,586</b>	<b>98,655</b>

#### Company

	2014 £	2013 £
Other Debtors	52,399	87,316
Prepayments	16,925	11,339
Amounts Owed By Group Undertakings	-	1,675
	<b>69,324</b>	<b>100,330</b>

# GATESHEAD CITIZENS ADVICE BUREAU

## NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

YEAR ENDED 31st March 2014

### 16. CREDITORS: Amounts falling due within one year Group

	2014	2013
	£	£
Trade Creditors	22,752	20,849
PAYE and Social Security	15,806	15,600
Other Creditors	99,872	285,300
	<b>138,430</b>	<b>321,749</b>

### Company

	2014	2013
	£	£
Trade Creditors	22,734	20,849
Amount due to Subsidiary	1,375	
PAYE and Social Security	15,380	14,990
Other Creditors	98,372	283,799
	<b>137,861</b>	<b>319,638</b>

### 17. CREDITORS Amounts falling due after more than one year Group and Company

	2014	2013
	£	£
Gateshead Council Loan	605,261	621,313

The loan was obtained from Gateshead Council during the year ended 31 March 2012. It is repayable over twenty five years.

# GATESHEAD CITIZENS ADVICE BUREAU

## NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

YEAR ENDED 31st March 2014

### 18 RESTRICTED INCOME FUNDS

	Balance at 1 Apr 2013	Incoming Resources	Outgoing Resources	Transfers	Balance at 31 March 2014
	£	£	£	£	£
Gateshead CCG Primary Care	-	32,503	(36,942)	4,439	-
Gateshead CCG Mental Health	-	38,907	(45,342)	6,435	-
Welfare Benefits	-	16,667	(29,450)	12,783	-
Supporting People	-	8,000	(7,991)	(9)	-
MAS Debt Scheme	3,230	244,354	(219,993)	(27,591)	-
MAS Disability Debt	2,462	52,500	(49,710)	(5,252)	-
Kay Kendall Leukaemia	-	73,801	(82,332)	8,531	-
Integrated Debt Advice	4,451	46,658	(48,936)	(2,173)	-
Birtley HUB Outreach	-	12,273	(9,544)		2,729
Big Lottery Young Peoples	3,749	109,011	(120,348)	7,588	-
Big Lottery Easytribunal	9,928	-	(9,178)	(750)	-
Bridges Community Help Point		2,500	(2,435)	(65)	-
Highfield & Deckham Help Point		7,000	(1,899)		5,101
Chopwell Help Point		602	(561)	(41)	-
Accreditation Project		4,948	(4,231)		717
Volunteer Month		300	(389)	89	-
Gateshead Advice Partnership		107,848	(89,891)		17,957
Financial Skills for Life		5,214	(5,214)		-
Capacity Building		18,454	(9,802)		8,652
Big Energy Saving Network		3,800		(3,800)	-
Blaydon Outreach Help Point		1,500			1,500
Digital Inclusion		6,750		(1,281)	5,469
	<b>23,820</b>	<b>793,590</b>	<b>(774,188)</b>	<b>(1,097)</b>	<b>42,125</b>

### 19. RESTRICTED CAPITAL FUNDS

	Balance at 1 Apr 2013	Incoming Resources	Outgoing Resources	Transfers	Balance at 31 March 2014
	£	£	£	£	£
Capital Grants	13,768	3,930	(4,029)		13,669
Safer Cleaner Grant	4,660	-	(149)		4,511
	<b>18,428</b>	<b>3,930</b>	<b>(4,178)</b>		<b>18,180</b>

# GATESHEAD CITIZENS ADVICE BUREAU

## NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

YEAR ENDED 31st March 2014

### 20 UNRESTRICTED FUNDS

	Balance at 1 Apr 2013	Incoming Resources	Outgoing Resources	Transfers	Balance at 31 March 2014
	£	£	£	£	£
General Funds – Charity	(580,633)	403,467	(337,288)	(561)	(515,015)
General Funds – Subsidiary	(3,096)	38,518	(35,422)	-	-
Total unrestricted income funds	(583,729)	441,985	(372,710)	(561)	(515,015)
Designated – Redundancy	5,067		385	1,658	7,110
	(578,662)	441,985	(372,325)	1,097	(507,905)

### 21. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Fixed Assets £	Net Current Assets / (Liabilities) £	Long Term Liabilities £	Total £
Restricted Income Funds	-	42,125		42,125
Restricted Capital Funds	9,296	8,884		18,180
Designated Funds	-	7,110	-	7,110
Unrestricted Income Funds	31,656	58,590	(605,261)	(515,015)
	40,952	116,709	(605,261)	(447,600)

### 22. CONTINGENCIES

There was no contingent liabilities at the year end (2013- none)

### 23 POST BALANCE SHEET EVENT

There are no Post Balance Sheet Events (2013 - None)

### 24 CAPITAL COMMITMENTS

The Company has entered into contracts for the supply of computers and furniture totalling £26,081 (2013 -£nil)

# **GATESHEAD CITIZENS ADVICE BUREAU**

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## **NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS**

### **YEAR ENDED 31st March 2014**

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#### **25. RELATED PARTY TRANSACTIONS**

During the year payments of £nil were made (2013 - £5,129), for legal work, to Swinburne Jackson Solicitors on commercial terms. The law practice Swinburne Jackson is controlled by C Swinburne, the charity's President. As at 31 March 2014, the balance outstanding included in trade creditors was £nil (2013- £64)

During the year payments of £1,041 (2013- £1,264) were made for travelling expenses to 4 trustees (2013 – 4)

The company is related to the Gateshead Advice Centre Limited, due to all board members of Gateshead Citizens Advice Bureau are also board members of Gateshead Advice Centre Limited

The contract with the Gateshead Advice Centre Limited to allow it to provide charitable services ended on 31 March 2013. During the year the company received £nil (2013 - £656,645) under this contract. At the year end £nil was included in creditors due to the Gateshead Advice Centre Limited (2013- £3,578)

Intercompany transactions with Gateshead CAB Enterprises CIC were as follows

Consultancy services paid to the subsidiary during the year £15,011 (2013 – Nil)

Management fee received from the subsidiary during the year £2,520 (2013- Nil)

#### **26 COMPANY LIMITED BY GUARANTEE**

The company is limited by guarantee and does not have a share capital

#### **27 ULTIMATE CONTROLLING PARTY**

In the opinion of the trustees, there is no ultimate controlling party other than the board themselves