

REGISTERED COMPANY NUMBER 6347304 (England and Wales)
REGISTERED CHARITY NUMBER 1121988

Report of the Trustees and
Financial Statements For The Year Ended 31 March 2012
for
Citizens Advice Sunderland

Pullan Barnes
Statutory Auditor
Chartered Accountants
Stephenson House
Richard Street
Hetton-le-Hole
Tyne and Wear
DH5 9HW

WEDNESDAY



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05/12/2012
COMPANIES HOUSE

Citizens Advice Sunderland

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for the Year Ended 31 March 2012

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Citizens Advice Sunderland

Report of the Trustees
for the Year Ended 31 March 2012

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 March 2012. The trustees have adopted the provisions of the Statement of Recommended Practice (SORP) 'Accounting and Reporting by Charities' issued in March 2005.

REFERENCE AND ADMINISTRATIVE DETAILS

Citizens Advice Sunderland is a registered charity number 1121988 and a company limited by guarantee incorporated on 20th August 2007, company number 6347304. It is situated at 13-14 Arndale House, Victoria Road, Washington, Tyne and Wear, NE37 2SW.

The Trustees from 1st April 2011 to 31st March 2012 were -

Dennis Haworth, **Chairman**

Ms D Balmer, **Vice Chair** (resigned 26/1/12)

Janet Anderson, **Treasurer**

Clare Wilkinson, **Trustee**

Alan Haynes, **Trustee**

Christopher Graham, **Trustee** (appointed 13/9/11),
Vice Chair (appointed 12/4/12)

Margaret Ayton, **Trustee** (resigned 8/9/11)

Company Secretary - Irene Smith

Mrs Irene Smith is the Service Director and together with the Trustees she works closely with the following partner organisations -

Cit A

Myddleton House, 115 - 123 Pentonville Road, London,
N1 9LZ

Probation Service

45 - 46 John Street, Sunderland, SR1 1QU

Legal Services Commission

LSC South Tyneside, Berkley Way, Jarrow, NE31 1SF

Gentoo

Emperor House, 2 Emperor Way, Sunderland,
Tyne and Wear, SR3 3XR

HSBC Bank

17 Speculation Place, Washington, Tyne and Wear,
NE37 2AN

Ben Hoare Bell Solicitors

47 John Street, Sunderland, SR1 1QU

Pullan Barnes Chartered Accountants

Stephenson House, Richard Street, Hetton-le-Hole, Tyne
and Wear, DH5 9HW

FISCUS North Ltd

609 Hylton Road, Pennywell, Sunderland, SR4 9BV

Pallion Welfare Rights

5 East Moor Road, Sunderland, SR4 6QW

Developing Initiatives Supporting Programme (DISC)

Pallion New Road, Sunderland, SR4 6WE

Sunderland City Council

Civic Centre, PO Box 102, Sunderland, SR2 7DN

NHS Carers Development (NIHSCD)

12 Toward Road, Sunderland, SR1 2QF

Home Housing

1 Plains Road, Plains Farm, Sunderland, SR3 1SL

Sungate Parenting Service (SPS) Barnardos

Lambton House, 145 High Street West, Sunderland, SR1 1VW

Shaw Trust

Bridge House, Sunderland, SR1 1JE

Grant Thornton Chartered Accountants

75 - 85 Grey Street, Newcastle upon Tyne, NE1 6EJ

Sunderland Teaching Primary Care Trust

Colima Avenue, Sunderland, SR5 3BX

Auditors

Pullan Barnes

Statutory Auditor

Chartered Accountants

Stephenson House

Richard Street

Hetton-le-Hole

Tyne and Wear

DH5 9HW

Citizens Advice Sunderland

Report of the Trustees for the Year Ended 31 March 2012

STRUCTURE, GOVERNANCE AND MANAGEMENT **STATUS AND ADMINISTRATION**

Citizens Advice Sunderland is a registered charity (No 1121988) and a company limited by guarantee incorporated on 20th August 2007, company number 6347304. The company was established under a memorandum of association which outlined the objects and powers of the charitable company and is governed under its articles of association.

CITIZENS ADVICE MEMBERSHIP

Citizens Advice is a national umbrella organisation, which provides training, support and guidance to member bureaux to a national standard. They also provide and maintain national client recording systems and electronic information systems via the internet. A condition of membership is to meet and maintain national advice and management standards which are auditable every three years. In addition they lobby nationally on social policy issues, working in partnership with other national bodies and organisations. Citizens Advice is currently in consultation with Trustee Boards on a new network structure which might have an impact on Trustee/Director responsibilities and bureau status within the overall organisation. The national organisation, however, does not influence or become involved in the Management Committee decision-making process.

OBJECTIVES AND ACTIVITIES

Citizens Advice Sunderland - Purpose

The bureau is established for the promotion of any charitable purpose, for the benefit of the community in Washington, Sunderland and surrounding areas by the advancement of education, the protection of health and the relief of poverty, sickness and distress. In furtherance of this purpose the bureau will provide services to supply advice and guidance.

We will endeavour to be adaptable to meet the changing needs of our clients and fundraisers whilst maintaining and improving on our current service provision. We already have a good track record, but we will continue to strengthen our infrastructure and build on our success to maintain our competitive edge.

In everything we do, our clients' needs are at the forefront of our minds and we will continue to take advantage of all opportunities that present themselves to us to ensure that people get the quality advice they need and when they need it so that we can help to improve their quality of life and avoid unnecessary suffering.

Citizens Advice Sunderland has two aims

- 1 To benefit the public by providing the advice people need for the problems they face,
- 2 To improve the policies and practices that affects people's lives

Our Principles

We provide free, independent, confidential and impartial advice to everyone on their rights and responsibilities. We value diversity, promote equality and challenge discrimination.

Our Values

To focus on our clients, achieve results, continuously improve, promote equality and fairness and value each other.

Ensuring our work delivers our aims

We review our aims, objectives and activities each year. Our performance review looks at what we have achieved and the outcomes of our work in the previous twelve months. The review looks at the success of each key activity and the benefits they have brought to those groups of people we are set up to help. The review also helps us ensure our aims, objectives and activities remain focused on our stated purposes. We have referred to the guidance contained in the charity commissioners' general guidance on public benefit when reviewing our aims and objectives and in planning our future activities. In particular, the Trustees consider how planned activities will contribute to the aims and objectives they have set.

The focus of our work

Our main objectives for the year are as follows -

- 1 Provide the most appropriate advice service for the person and the problem
- 2 Have a clearly defined role in resolving client problems, assist the client in moving their query towards resolution and minimise the steps from query to resolution
- 3 Provide timely links to other relevant advice provision, inside and outside the bureau
- 4 Ensure that the client moves easily between bureau services
- 5 To collect social policy evidence where relevant

How our activities deliver public benefit

Our main activities and achievements are described below. All our charitable activities focus on advice provision and support for public benefit.

Who used and benefited from our services?

Our objects and funding limit the services we provide to the people living in the city of Sunderland estimated at 280,000 which is ranked 35th out of 354 for being a most deprived city.

Citizens Advice Sunderland

Report of the Trustees for the Year Ended 31 March 2012

ACHIEVEMENT AND PERFORMANCE

Equal access to our services is an important issue for us and we have invested heavily in IT in order to provide more innovative methods to access our services outside of normal office hours

RADAR

Radar continues to evolve as an important tool for both our bureau and partner organisations. As services struggle to operate under ever tightening budgets it has never been more important to ensure close partner working and cooperation. Unlike the large number of services that operate across private networks, a fundamental aim of radar is to provide access to all organisations involved in client care. However, as you gradually increase access to services across the worldwide web, it becomes increasingly important to ensure tight security of such sensitive data.

Radar has only ever been accessible of what is known as a 'secure connection'. This mechanism provides the industry standardised means to 'hide' information as it is transmitted across the internet. In the last year however, we have tightened our security even further, encrypted historic records to a level adopted by government, banks and large financial institutions.

With this tightened security capability, we were then able to implement support for secure file attachments and messaging. Such services are simply not available to local charities in the area from a trusted local organisation. Without such facilities however organisations are putting client data at ever increasing risk transmitting over email and error prone fax. Current work in progress includes integrated creditor messaging panels to further accelerate client/creditor negotiations.

Management reporting has also been significantly enhanced this year providing detailed information of an organisation's referral activity over a selectable data set.

"Citizens Advice Sunderland is way ahead of the competition in its deployment and adoption of IT systems." A view not only held by us but importantly felt by our governing body and key funders. Whilst many bureaux have been happy (or otherwise) to accept the generic tools on offer, our fundamental view has always been, "What do we need to deliver a more effective service to our clients, does it already exist and if not, can we work together to build it?" As a result, the bureau is viewed by many as a centre of excellence in IT adoption and development consistently pushing the limits of technology to help deliver a better service.

Sunderland Advice Partnership

In 2008 the bureau was successful in securing significant funding from The BIG Lottery Fund for a three-year project to improve access to advice services through partnership working. The funding enabled the Sunderland Advice Partnership (SAP) to formally launch in September 2009. The SAP project has provided the bureau with the opportunity to develop its diary prototype into a multi-organisational diary and referral system.

In terms of financial capabilities, we will continue to promote preventative measures and seek out new funding streams to continue to provide this service. Our partners, our participants and our clients have benefited from the service and we believe that our work will go on long into the future. As a result of this project, we were invited to join the 'Barclays Money Skills Champions' pilot scheme. An innovative peer education project, we helped to shape the programme so that 5,000 young people will be equipped with financial knowledge and confidence to 'champion' financial capabilities with their peers.

Tools and resources designed and produced during the life of the project will continue to be of use and our advisers have been taught to build in financial capabilities training into client interviews and provide clients with useful handouts that can be referred to over and over again. This has clearly worked because there has been a significant drop in the number of clients returning to us again and again with the same issue.

With quality, we have developed resources and made it clear we would be willing to carry out friendly audits and take part in quality circles. Whilst this has not been as successful as we'd hoped, informal chats/checks between organisations are much more prevalent than before and, if needed, we are confident that partners would feel able to turn to each other for help and support.

All of the partners have learned valuable lessons during the life of the project and we will take what we've learned into the future and whilst the project will not continue on formal footing, we believe that it will live on in its success and what it's achieved.

Sadly, the project will finish at the end April as the bureau is unable to provide the resources necessary to sustain it. Everyone has been regularly updated of progress and formally informed of the date the project officially comes to an end.

We had hoped that we could find alternative funding to keep the existing project staff employed, but in the current economic, it has not been possible. Two of the project's staff have found other jobs and the others have taken on other roles in the bureau.

However, we feel that the project has left a legacy of tools, information, resources and experience and this will live on in its partners and its beneficiaries.

We have worked closely with the local authority to deliver a 1st Tier Welfare Rights service for the people of Washington.

During the year we saw 5,202 clients many of whom had more than one enquiry to deal with, in total the bureau dealt with 17,902 different issues.

Citizens Advice Sunderland

Report of the Trustees for the Year Ended 31 March 2012

ACHIEVEMENT AND PERFORMANCE

Advice and information services

Operating from two offices in Concord, Washington, the bureau offers free, confidential and impartial advice on

- 1 Debt
- 2 Welfare benefits
- 3 Housing issues
- 4 Employment enquiries
- 5 Family law
- 6 Financial literacy

The bureau's dedicated advice line allows clients to access first tier advice in social welfare law over the telephone. Where specialist advice is required, appointments can be made for the bureau's offices in Concord or at one of its outreach centres in Sunderland. For those clients who are housebound, the bureau can also provide home visits.

Dedicated to helping particular groups within the local community, Citizens Advice Sunderland supported single parent families through its Horizons project offering advice on money matters, training and in getting back to work.

Outreach

The bureau has one outreach centre in Sunderland City Centre which supports our two main offices in Concord Washington. Specialist money advice appointments and Welfare benefits are available in these outreach centres at various times during the week.

FINANCIAL REVIEW

Fundraising activities

We have been very proactive in our fundraising activities during the year with a number of notable successes,

We have been successful in negotiating a three year contract with Legal Services Commission beating off competition from other national charities to provide advice in social welfare law including, debt, welfare benefits and housing. The three year contract is worth up to £1.3 million.

We have also secured a one year's extension to the Financial Inclusion project funded by the department of Business Innovation and Skills (BIS) to provide debt advice to clients who are not eligible for legal aid.

We tendered successfully to Sunderland City Council and were awarded a two year contract to provide a First Tier telephone advice service to the local community in Washington.

The success of the Coalfields Regeneration Trust funded project has meant that we have secured funding of £44,500 for a third year to provide additional debt advice within the coalfield areas.

Working in partnership with Sunderland Teaching Primary Care Trust to provide Financial capability as part of their health programme training has generated additional income.

Investment policy

We are a financially sound organisation with a good reserves policy in place. We continually look to invest our reserve funds in the best available non risk short term investment products.

Reserves policy

The Trustees (Directors) seek to maintain reserve levels equivalent to a minimum of nine months running costs of the bureau, which are currently in the region of £70,000 per month. Whilst the accounts show that the level of reserves at the year end are slightly above this level the Trustees have recognised the need to do this in these uncertain times. In addition to this 100% of the bureau work is contractual work with income related to target achievement.

Objectives and plans for 2012-13

- 1 Implement the new PETRA case management system
- 2 Take an active role in consultation process with Citizens Advice nationally about the new network structure
- 3 Explore new funding streams to safeguard against the uncertain future surrounding existing funders
- 4 Continue to develop our IT services to ensure the public benefit from more accessible services at any time of the day
- 5 Enhance our available services through more effective marketing
- 6 Become more effective on Social Policy both locally and nationally
- 7 Develop a succession plan
- 8 Develop and expand the service by securing adequate funds
- 9 Develop partnership working with other agencies to maximise bid potential
- 10 To achieve excellence in client service and support through a continual improvement and equality culture
- 11 To be known and trusted by partners, funders and supported by the local community

Citizens Advice Sunderland

Report of the Trustees for the Year Ended 31 March 2012

STATEMENT OF TRUSTEES RESPONSIBILITIES

The trustees (who are also the directors of Citizens Advice Sunderland for the purposes of company law) are responsible for preparing the Report of the Trustees 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 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 those financial statements, the trustees are required to

- select suitable accounting policies and then apply them consistently,
- observe the methods and principles in the Charity SORP,
- make judgements and estimates that are reasonable and prudent,
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business

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 to enable them to ensure that the financial statements comply with the Companies Act 2006. They 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.

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 steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditors are aware of that information

THE TRUSTEE BOARD (MANAGEMENT COMMITTEE)

The Management Committee has overall responsibility for the strategic direction and compliance of the charity within the context of the bureau's constitution and objects. The responsibility for the day-to-day management of the bureau is delegated to the Service Director and includes the supervision and support of employees, volunteer and staff recruitment and training, health and safety, budget management, service maintenance, partnership management, client service quality, maintenance of equipment and premises. It will also include immediate problem solving of evolving issues.

The Management Committee is composed of six voting members who are volunteer Trustees/Directors who meet at least quarterly and are responsible for the strategic direction and policy of the charity. The committee members are from a variety of professional backgrounds all relevant to the work of the charity. There are also three non-voting members: the Service Director, the Finance Officer and the Office Manager who attend the meetings and provide regular progress reports to the Board members.

Strategic Action Plans are reviewed annually and renewed four yearly. Non-voting attendees (internal and external) may be invited to Board/Committee meetings where Directors require specific information and/or advice. While the Board has agreed to delegate the day-to-day management of the bureau to the Service Director, the Trustees remain ultimately responsible for the charity and cannot avoid liability for any errors made by its delegated employees. The Trustee Board remains responsible for ensuring that the bureau is never exposed to unreasonable or unacceptable risk.

It is the responsibility of the Chairman to help plan and chair the Board meetings and act as the link and support between the Board, Service Director and the bureau employees. The Chairman and Vice Chairman may represent the charity at appropriate events but when it comes to making decisions about the charity these must be taken by the Board of Trustees where a majority decision is sufficient.

Decisions are made by Directors following an information review and discussion and where necessary voting on proposals. Full minutes are made of every meeting. While the Constitution requires meetings five times each year they are held more frequently and include strategic development and planning workshop away days.

TRUSTEE RECRUITMENT

The Management Committee utilise a variety of methods to recruit new Trustees. A review of the candidates' attributes, along with their Declaration of Interests, enables the Chairman to identify those areas of expertise that are needed. Recruitment may be by personal recommendation, a review of people who have previously expressed an interest, invitations to apply in the local press or AGM. Following an expression of interest a formal letter is sent to the candidate together with information on Trustee (Director) responsibilities and bureau information. Candidates are contacted personally by the Board Chairman following which their application will be considered by the full committee. If the Board then make a favourable decision, the Chairman will invite the applicant to attend the next meeting, following which references are requested before acceptance.

All new Trustees (Directors) are provided with a copy of the commissioners' guide "the Essential Trustee" and encouraged to undertake training opportunities offered by Citizens Advice relevant to the role.

All members of the management committee give their time voluntarily and receive no benefits from the charity.

Citizens Advice Sunderland

Report of the Trustees
for the Year Ended 31 March 2012

RISK MANAGEMENT

The management Committee has conducted a review of the major risks to which the charity is exposed. A risk register has been established and is updated at least annually. Where appropriate, systems or procedures have been established to mitigate the risk the charity faces. Significant external risks to funding have led to the development of a strategic plan which will allow for the diversification of funding and activities. Internal control risks are minimised by the implementation of procedures for authorisation of all transactions and projects. Procedures are in place to ensure compliance with health and safety of staff, volunteers, clients and visitors to the bureau. Citizens Advice carried out their own independent risk assessment during the year and deemed our organisations' overall risk assessment as Low.

MEMBERS OF THE MANAGEMENT COMMITTEE

Members of the management committee, who are directors for the purpose of company law and trustees for the purpose of charity law, who served during the year and up to the date of this report are set out in page 1.

In accordance with company law, as the company's directors we certify that

1. So far as we are aware, there is no relevant audit information of which the companies auditors are aware, and
2. As the directors of the company we have taken all the steps that we ought to have taken in order to make ourselves aware of any relevant audit information and to establish that the charity auditors are aware of that information.

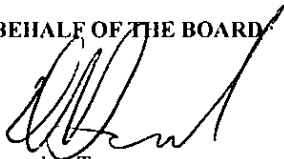
STATEMENT AS TO DISCLOSURE OF INFORMATION TO AUDITORS

So far as the trustees are aware, there is no relevant information (as defined by Section 418 of the Companies Act 2006) of which the charitable company's auditors are unaware, and each trustee has taken all the steps that they ought to have taken as a trustee in order to make them aware of any audit information and to establish that the charitable company's auditors are aware of that information.

AUDITORS

The auditors, Pullan Barnes, will be proposed for re-appointment at the forthcoming Annual General Meeting.

ON BEHALF OF THE BOARD



D Haworth - Trustee

19 July 2012

Report of the Independent Auditors to the Trustees of
Citizens Advice Sunderland

We have audited the financial statements of Citizens Advice Sunderland for the year ended 31 March 2012 on pages eight to sixteen. The financial reporting framework that has been applied in their preparation is applicable law and the Financial Reporting Standard for Smaller Entities (effective April 2008) (United Kingdom Generally Accepted Accounting Practice applicable to Smaller Entities).

This report is made solely to the charitable company's trustees, as a body, in accordance with Section 144 of the Charities Act 2011 and regulations made under Section 154 of that Act. Our audit work has been undertaken so that we might state to the charitable company's trustees those matters we are required to state to them in an auditors' 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 trustees as a body, for our audit work, for this report, or for the opinions we have formed.

Respective responsibilities of trustees and auditors

As explained more fully in the Statement of Trustees' Responsibilities, 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.

The trustees have elected for the financial statements to be audited in accordance with the Charities Act 2011 rather than the Companies Act 2006. Accordingly we have been appointed as auditors under Section 144 of the Charities Act 2011 and report in accordance with regulations made under Section 154 of that Act.

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 Report of the Trustees to identify material inconsistencies with the audited financial statements. 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 charitable company's affairs as at 31 March 2012 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended,
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice, and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Matters on which we are required to report by exception

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

- the information given in the Report of the Trustees is inconsistent in any material respect with the financial statements, or
- the charitable company has not kept adequate accounting records, or
- the financial statements are not in agreement with the accounting records and returns, or
- we have not received all the information and explanations we require for our audit.

Pullan Barnes
Statutory Auditor
Chartered Accountants
Stephenson House
Richard Street
Hetton-le-Hole
Tyne and Wear
DH5 9HW



19 July 2012

Citizens Advice Sunderland

Statement of Financial Activities
for the Year Ended 31 March 2012

	Notes	Unrestricted funds £	Restricted funds £	31 3 12 Total funds £	31 3 11 Total funds £
INCOMING RESOURCES					
Incoming resources from generated funds					
Voluntary income	2	292	571,583	571,875	601,899
Investment income	3	11,494	-	11,494	11,736
Incoming resources from charitable activities					
Advice and Information	4	240,435	-	240,435	372,613
Total incoming resources		252,221	571,583	823,804	986,248
RESOURCES EXPENDED					
Charitable activities					
Advice and Information	5	215,517	510,113	725,630	793,292
Governance costs	6	2,720	-	2,720	3,060
Total resources expended		218,237	510,113	728,350	796,352
NET INCOMING RESOURCES		33,984	61,470	95,454	189,896
RECONCILIATION OF FUNDS					
Total funds brought forward		924,850	27,077	951,927	762,031
TOTAL FUNDS CARRIED FORWARD		958,834	88,547	1,047,381	951,927

The notes form part of these financial statements

Citizens Advice Sunderland

Balance Sheet
At 31 March 2012

	Notes	Unrestricted funds £	Restricted funds £	31 3 12 Total funds £	31 3 11 Total funds £
FIXED ASSETS					
Tangible assets	11	39,590	1,190	40,780	28,946
CURRENT ASSETS					
Debtors amounts falling due within one year	12	33,432	-	33,432	26,555
Investments	13	421,224	-	421,224	411,634
Cash at bank and in hand		497,177	87,357	584,534	596,250
		<u>951,833</u>	<u>87,357</u>	<u>1,039,190</u>	<u>1,034,439</u>
CREDITORS					
Amounts falling due within one year	14	(32,589)	-	(32,589)	(111,458)
NET CURRENT ASSETS		<u>919,244</u>	<u>87,357</u>	<u>1,006,601</u>	<u>922,981</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>958,834</u>	<u>88,547</u>	<u>1,047,381</u>	<u>951,927</u>
NET ASSETS		<u><u>958,834</u></u>	<u><u>88,547</u></u>	<u><u>1,047,381</u></u>	<u><u>951,927</u></u>
FUNDS	16				
Unrestricted funds				958,834	924,850
Restricted funds				<u>88,547</u>	<u>27,077</u>
TOTAL FUNDS				<u><u>1,047,381</u></u>	<u><u>951,927</u></u>

The notes form part of these financial statements

Citizens Advice Sunderland

Balance Sheet - continued

At 31 March 2012

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2012

The members have not deposited notice, pursuant to Section 476 of the Companies Act 2006 requiring an audit of these financial statements

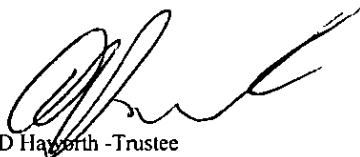
The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company

These financial statements have been audited under the requirements of Section 144 of the Charities Act 2011

These financial statements have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small charitable companies and with the Financial Reporting Standard for Smaller Entities (effective April 2008)

The financial statements were approved by the Board of Trustees on 19 July 2012 and were signed on its behalf by



D Haworth -Trustee



Mrs J Anderson -Trustee

The notes form part of these financial statements

Citizens Advice Sunderland

Notes to the Financial Statements
for the Year Ended 31 March 2012

1 ACCOUNTING POLICIES

Accounting convention

The financial statements have been prepared under the historical cost convention, and in accordance with the Financial Reporting Standard for Smaller Entities (effective April 2008), the Companies Act 2006 and the requirements of the Statement of Recommended Practice, Accounting and Reporting by Charities

Incoming resources

All incoming resources are included on the Statement of Financial Activities when the charity is legally entitled to the income and the amount can be quantified with reasonable accuracy

Where grants received are subject to donor imposed conditions, which specify the use of the resource then entitlement to the grant is deferred to an accounting period in which the conditions can be met

Donations are recognised in the Statement of Financial Activities when they are received

Incoming resources from charitable activities are grant-funding arrangements that contain expectations of a specified level of services to be performed. As failure to meet the levels of performance imposed by the donor would result in a reduction or withdrawal of the grant, these incoming resources are recognised when imposed performance levels have been met

Resources expended

Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources

Expenditure is allocated between Restricted and Unrestricted Funds based upon the amount of staff hours worked on each project and is calculated on a monthly basis

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life

Improvements to property	- Straight line over 15 years
Computer equipment	- 25% on cost

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements

Pension costs and other post-retirement benefits

The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate

Citizens Advice Sunderland

Notes to the Financial Statements - continued
for the Year Ended 31 March 2012

2 VOLUNTARY INCOME

	31 3 12	31 3 11
	£	£
Donations	292	320
Grants	571,583	601,579
	<u>571,875</u>	<u>601,899</u>

Grants received, included in the above, are as follows

	31 3 12	31 3 11
	£	£
Citizens Advice	3,344	12,147
Big Lottery Advice Service Fund	69,832	-
Barclaycard	-	33,768
Business Innovation and Skills	317,148	367,822
Coalfields Regeneration Trust	44,559	40,845
Big Lottery Sunderland Advice Partnership	136,700	143,997
EDF Energy Trust	-	3,000
	<u>571,583</u>	<u>601,579</u>

3. INVESTMENT INCOME

	31 3 12	31 3 11
	£	£
Deposit account interest	11,494	11,736

4 INCOMING RESOURCES FROM CHARITABLE ACTIVITIES

		31 3 12	31 3 11
	Activity	£	£
Legal Services Commission	Advice and Information	195,340	328,905
City of Sunderland 1st Tier			
Welfare Rights	Advice and Information	37,000	36,667
Court Desk	Advice and Information	-	2,126
Other income	Advice and Information	8,095	4,915
		<u>240,435</u>	<u>372,613</u>

5 CHARITABLE ACTIVITIES COSTS

	Direct costs	Totals
	£	£
Advice and Information	725,630	725,630

6. GOVERNANCE COSTS

	31 3 12	31 3 11
	£	£
Accountancy	870	1,310
Auditors' remuneration	1,850	1,750
	<u>2,720</u>	<u>3,060</u>

Citizens Advice Sunderland

Notes to the Financial Statements - continued
for the Year Ended 31 March 2012

7. NET INCOMING/(OUTGOING) RESOURCES

Net resources are stated after charging/(crediting)

	31 3 12	31 3 11
	£	£
Auditors' remuneration	1,850	1,750
Depreciation - owned assets	12,432	7,197
	<u>14,282</u>	<u>8,947</u>

8 TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2012 nor for the year ended 31 March 2011

Trustees' Expenses

There were no trustees' expenses paid for the year ended 31 March 2012 nor for the year ended 31 March 2011

9 STAFF COSTS

	31 3 12	31 3 11
	£	£
Wages and salaries	487,880	534,088
Social security costs	45,577	49,984
Other pension costs	2,489	2,456
	<u>535,946</u>	<u>586,528</u>

The average monthly number of employees during the year was as follows

	31 3 12	31 3 11
Management	4	4
Administrative	5	4
Caseworkers	13	17
	<u>22</u>	<u>25</u>

No employee received remuneration amounting to more than £60,000

In addition a great amount of time, the value of which is impossible to reflect in these financial statements, is donated by volunteers

10 TAXATION

Citizens Advice Sunderland (formerly Washington Citizens Advice Bureau), as a registered charity, is potentially exempt from taxation of income and gains falling within S505 of the Income and Corporation Taxes Act 1988 and S256 of the Taxation of Chargeable Gains Act 1992. No tax charge has arisen in the year.

Citizens Advice Sunderland

Notes to the Financial Statements - continued
for the Year Ended 31 March 2012

11 TANGIBLE FIXED ASSETS

	Improvements to property £	Computer equipment £	Totals £
COST			
At 1 April 2011	28,996	43,772	72,768
Additions	-	24,266	24,266
At 31 March 2012	<u>28,996</u>	<u>68,038</u>	<u>97,034</u>
 DEPRECIATION			
At 1 April 2011	6,690	37,132	43,822
Charge for year	2,230	10,202	12,432
At 31 March 2012	<u>8,920</u>	<u>47,334</u>	<u>56,254</u>
 NET BOOK VALUE			
At 31 March 2012	<u>20,076</u>	<u>20,704</u>	<u>40,780</u>
At 31 March 2011	<u>22,306</u>	<u>6,640</u>	<u>28,946</u>

12 DEBTORS AMOUNTS FALLING DUE WITHIN ONE YEAR

	31 3 12 £	31 3 11 £
Prepayments and accrued income	21,138	26,555
Legal services commission debtor	12,294	-
	<u>33,432</u>	<u>26,555</u>

13 CURRENT ASSET INVESTMENTS

	31 3 12 £	31 3 11 £
Other investments	<u>421,224</u>	<u>411,634</u>

14 CREDITORS AMOUNTS FALLING DUE WITHIN ONE YEAR

	31 3 12 £	31 3 11 £
Legal services commission overdraft	-	53,761
Trade creditors	9,550	11,105
Social security and other taxes	19,447	29,897
Accruals and deferred income	3,592	3,604
Deferred grants	-	13,091
	<u>32,589</u>	<u>111,458</u>

Citizens Advice Sunderland

Notes to the Financial Statements - continued
for the Year Ended 31 March 2012

15 OPERATING LEASE COMMITMENTS

The following operating lease payments are committed to be paid within one year

	31 3 12	31 3 11
	£	£
Expiring		
Within one year	<u>26,000</u>	<u>26,000</u>

On 1st May 2006 the Trustees of Washington Citizens Advice Bureau signed a lease for additional office space within Washington, Tyne & Wear. The lease costs £26,000 plus VAT per annum and runs for 15 years, with a tenant only break clause at the end of years five and ten.

16 MOVEMENT IN FUNDS

	At 1 4 11	Net movement in funds	At 31 3 12
	£	£	£
Unrestricted funds			
General fund	924,850	33,984	958,834
Restricted funds			
Barclays Horizons	6,594	(6,594)	-
Big Lottery Sunderland Advice Partnership	20,483	(1,768)	18,715
Telephone Advice Service	-	69,832	69,832
	<u>27,077</u>	<u>61,470</u>	<u>88,547</u>
TOTAL FUNDS	<u>951,927</u>	<u>95,454</u>	<u>1,047,381</u>

Net movement in funds, included in the above are as follows

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
General fund	252,221	(218,237)	33,984
Restricted funds			
Barclays Horizons	-	(6,594)	(6,594)
Business Innovation and Skills	317,148	(317,148)	-
Energy Best Deal	1,650	(1,650)	-
Big Lottery Sunderland Advice Partnership	136,700	(138,468)	(1,768)
Coalfields Regeneration Trust	44,559	(44,559)	-
Debt Relief Order	1,194	(1,194)	-
Barclays Money Skills	500	(500)	-
Telephone Advice Service	69,832	-	69,832
	<u>571,583</u>	<u>(510,113)</u>	<u>61,470</u>
TOTAL FUNDS	<u>823,804</u>	<u>(728,350)</u>	<u>95,454</u>

Citizens Advice Sunderland

Notes to the Financial Statements - continued
for the Year Ended 31 March 2012

16. MOVEMENT IN FUNDS - continued

Unrestricted Funds

The Trustees seek to maintain minimum Reserve levels equivalent to nine months running costs of the Bureau. The Reserves Policy is outlined in the Trustees' Report on pages 1 to 6.

Restricted Funds

Business Innovation and Skills - Face to Face Project

A government funded initiative to offer debt advice and representation to non-legal aid clients in Washington, Sunderland and surrounding area.

Energy Best Deal

Funded with a grant by Citizens Advice the project aims were to deliver workshops to enable participants to be aware of the different energy deals available.

Save Xmas

Funded with a grant from Citizens Advice the project aims were to offer guidance to participants about how best to save for Christmas following the Farepack collapse some four years ago.

Top Tips for Xmas

Funded by Barclaycard through a Citizens Advice grant the project aim was to deliver quick guides as to how to deal with debt after Christmas.

Coalfields

Initially funded for one year commencing 1st April 2009 by the Coalfields Regeneration Trust the project aims to reduce financial problems experienced by residents in the deprived coalfields wards. Funding for this project ended on 31st March 2012.

City of Sunderland - 1st Tier

A two year project from August 2010 to provide 1st Tier telephone advice to the people of Washington in four categories of law, debt, welfare benefits, housing and employment.

Telephone Advice Service

Funded for one year by the Cabinet Office and managed by the Big Lottery. This is a new project to give 1st Tier telephone advice on debt, welfare benefits and housing.

17. ULTIMATE CONTROLLING PARTY

The ultimate controlling party of Citizens Advice Sunderland is the Board of Trustees collectively. Details of Citizens Advice Sunderland trustees are disclosed on page 10.

18. CHARITABLE STATUS

Citizens Advice Sunderland (formerly Washington Citizens Advice Bureau) is a Registered Charity (Number 1121988). The Charity is a Company Limited by Guarantee, having no share capital. The liability of each member in the event of winding up is £1.

Citizens Advice Sunderland

Detailed Statement of Financial Activities
for the Year Ended 31 March 2012

	31 3 12 £	31 3 11 £
INCOMING RESOURCES		
Voluntary income		
Donations	292	320
Grants	571,583	601,579
	<hr/> 571,875	<hr/> 601,899
Investment income		
Deposit account interest	11,494	11,736
Incoming resources from charitable activities		
Legal Services Commission	195,340	328,905
City of Sunderland 1st Tier Welfare Rights	37,000	36,667
Court Desk	-	2,126
Other income	8,095	4,915
	<hr/> 240,435	<hr/> 372,613
Total incoming resources	823,804	986,248
RESOURCES EXPENDED		
Charitable activities		
Wages	487,880	534,088
Social security	45,577	49,984
Pensions	2,489	2,456
Rent rates and water	33,997	31,859
Insurance	4,318	3,194
Light and heat	3,491	3,843
Telephone	7,659	7,299
Postage and stationery	14,548	18,339
Sundries	3,258	3,968
Repairs and renewals	1,716	1,278
Photocopier	1,041	1,193
Training volunteers	(30)	30
Training staff	1,634	2,339
Disbursements	1,647	930
Travel expenses staff	2,950	3,537
Cleaning	739	597
Computer costs	12,606	13,482
Licence fees	1,173	694
Legal and professional fees	83,997	102,531
Staff recruitment	1,749	3,841
Travel expenses volunteers	759	613
Improvements to property	2,230	2,230
Computer equipment	10,202	4,967
	<hr/> 725,630	<hr/> 793,292
Governance costs		
Accountancy	870	1,310
Auditors' remuneration	1,850	1,750
	<hr/> 2,720	<hr/> 3,060
Total resources expended	728,350	796,352

This page does not form part of the statutory financial statements

Citizens Advice Sunderland

Detailed Statement of Financial Activities
for the Year Ended 31 March 2012

	31 3 12 £	31 3 11 £
Net income	<u>95,454</u>	<u>189,896</u>

This page does not form part of the statutory financial statements