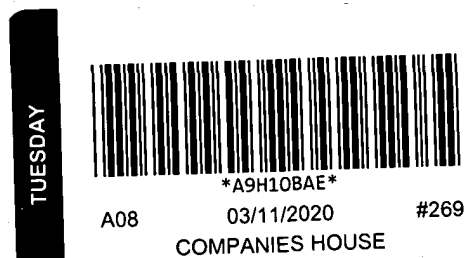


Company Registration Number: 08357279  
Charity Registration Number: 1151790

**Citizens Advice County Durham**  
**Financial Statements**  
**For the Year Ending**  
**31 March 2020**



**JANE ASCROFT ACCOUNTANCY LIMITED**

Chartered Accountants & statutory auditor

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

# **Citizens Advice County Durham**

## **Financial Statements**

**Year Ended 31 March 2020**

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# **Citizens Advice County Durham**

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

**Year Ended 31 March 2020**

The trustees, who are also the directors for the purposes of company law, present their report and the financial statements of the charity for the year ended 31 March 2020.

### **Objectives and Activities**

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

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

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

### **Significant Activities**

Our principle activity remains the provision of free, impartial, confidential advice and advocacy for members of our local community to empower them to move forward. This is delivered across a number of channels, from 11 offices in the County, as well as a number of outreach centres across County Durham.

We have an active research and campaigns team and a lot of work has been done during this period to build engagement in research and campaigns activity by our staff and volunteers. This has included recruiting local research and campaigns representatives, regular team meetings and local research and campaigns training. During the period, we supported major campaigns including scams awareness. A new Research and Campaigns Coordinator was in post from January 2020 who has continued to build engagement in research and campaigns whilst also significantly raising our profile on social media, including short films, which have been commended by Citizens Advice, local press releases and radio interviews.

In addition, we hosted a Best Practice Lead who worked on a number of research pieces across the year. This included a piece of work exploring the accessibility of non-digital Universal Credit claims, with the findings presented at national conference, and exploration of the barriers experienced by local advisers in delivering multi-channel advice. This research complemented a bigger piece of work undertaken by Citizens Advice around improving accessibility into the service.

### **Volunteers**

We receive help and support in the form of voluntary assistance in advising the public and administering the Charity. Our volunteers are the lifeblood of the service and deliver a high quality service. More volunteers are always needed and a new strategy on volunteer recruitment/retention is being explored. This will be more aligned with a skills based approach to recruitment, with a focus on what value potential volunteers can bring to the service and their suitability for specific roles/sites rather than quantity based key performance indicators (KPIs) for recruitment. This should aid volunteer retention, minimise time spent training volunteers who prematurely leave the service or do not have the capability to provide the skill set needed. It will also enable us to develop volunteers' skills so they can successfully apply for suitable paid roles with us should they desire to do so.

# Citizens Advice County Durham

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

Year Ended 31 March 2020

### Achievements and Performance

2019/20 has been another challenging year for us and the voluntary and community sector (VCS) overall, with continuing pressures on funding and sustained demand for our services. Face to face advice ceased in its entirety on 23 March 2020, following Government guidance in response to the coronavirus pandemic. Outreach services were withdrawn shortly before this, with the entire paid work force working from home from 26 March 2020.

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

Service	Number of Unique Clients	Number of Issues	Average number of issues per client	Expected outcomes
Generalist service (face to face and telephone)	10,826	22,314	2	£3,304,026
Money and Pensions Service (MaPS) Debt Advice Project	3,865	27,272	7	£1,160,950
MaPS Debt Relief Order (DRO) Unit (national contract)	12,836	41,028	3	£61,259,313
One Point Service	229	858	4	£228,570
Housing Solutions Service	233	935	4	£128,117
Healthier and Wealthier Service	1,198	4,101	3	£1,780,434
Outreach Services (combined)	815	2,882	4	£1,241,571
Npower Energy Advice Programme (EAP) (commenced August 2018)	202	1,007	5	£67,369
Energy Advice Programme (1 October 19 to 31 March 2020)	497	3,865	8	£63,908
Help to Claim	4,818	20,157	4	£6,141,341
<b>TOTALS</b>	<b>35,519</b>	<b>124,419</b>		<b>£75,375,599</b>

# Citizens Advice County Durham

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

Year Ended 31 March 2020

### Achievements and Performance *(continued)*

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

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

- 945 (78%) clients noted an improvement to their health/capacity to manage following the intervention of our Healthier and Wealthier service;
- 68 (30%) of One Point clients reported a similar outcome;
- 53 (23%) of Housing Solutions also reported improved health/capacity to manage. In addition, four clients were supported to avoid homelessness and remain in their home, two clients avoided bailiff action and two avoided enforcement action. A further three clients were supported to receive Universal Credit payments in a way that better enabled them to budget;
- 371 (46%) of outreach clients also noted improved health/capacity to manage, two clients were empowered to manage their finances moving forward and two clients benefited from resolutions to domestic violence issues.

Similar soft outcomes were seen on our core service, with 3,032 (28%) clients noting improved health/capacity to manage, 10 clients were supported to effectively achieve a resolution to domestic violence issues, 23 clients benefited from actions we took to mitigate the benefit cap, 15 clients were empowered with knowledge about the impact of Universal Credit and what it means to them, 13 clients were successfully supported to amend their claimant commitment making their benefit claim more sustainable and manageable and 11 clients were supported to successfully make a complaint. These soft outcomes represent a small extract of the quantifiable impact that we have on clients outside financial gain. Many other non-financial outcomes were also reported.

On 1 April 2019, the pilot model of the DRO unit went live. This model was a result of a significant amount of collaborative work between us, MaPS and Citizens Advice to explore current working practices and improve efficiency within the unit to achieve a better client journey. Following a thorough evaluation of the pilot model, it was agreed that this model should become the new business as usual. Extra resource was provided by MaPS in February 2020 to support the closure of existing cases and aid transition from one model to the other. A thorough mapping exercise was done to ensure a controlled transition. However, in light of the challenges brought about by coronavirus, an expedited transition has been adopted with us leading on the implementation. Regular meetings with key stakeholders have been ongoing throughout.

On 1 April 2019, the Help to Claim service went live. This service was previously delivered by the local authority but national inconsistency in service resulted in the service going out to tender. The implementation of the Help to Claim service has provided much needed accessibility to clients requiring specialist support. After mobilisation, this project has exceeded KPIs for both quality of advice and quantity of clients supported, with two advisers notably being made chat champions in recognition of the quality of advice. One adviser also supported Citizens Advice in a best practice cascade of multichannel advice. Help to Claim has been rolled out for a further year, with funding expected to continue until March 2021.

# **Citizens Advice County Durham**

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

**Year Ended 31 March 2020**

### **Achievements and Performance *(continued)***

2019 has seen considerable change for us. A new Chief Executive Officer and a new began a secondment with Citizens Advice.

The most important resource of most charities is its people and we are no exception. Our people, both paid staff and volunteers, provide the people of County Durham and beyond with an exemplary service, delivering relief and hope to our clients.

### **Financial Review**

2019/20 resulted in a continued growth in restricted sources of income. We saw a 31% increase in turnover. The year ended with a large surplus of £185,827, and after allowing for depreciation and an increase to revaluation of property, this results in a cash surplus of £174,000.

The coronavirus pandemic and subsequent lockdown in March 2020 resulted in a freeze in recruitment and non-essential expenditure. Consequently, capital expenditure plans to improve premises and IT at the year-end did not go ahead and business need will be reviewed in 2020/21.

The coronavirus pandemic also impacted our newest projects due to begin in March 2020, these projects have been extended and new delivery start dates have been agreed within 2020/21.

### **Reserves policy**

We continue to grow and we are a major financial inclusion charity in the North East of England. We employ 130 staff and have contractual responsibilities for over 11 premises. As such, we need a reserves policy to be able to:

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

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

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

### **Risk**

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

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

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

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

# **Citizens Advice County Durham**

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

**Year Ended 31 March 2020**

### **Coronavirus impact 20-21**

All our staff have continued to work from home throughout lockdown, delivering services over the phone and digitally, with two offices partially opened to support administration once restrictions were lifted. We will be piloting how we can facilitate clients to safely visit offices in the near future.

To support our staff's mental health and wellbeing, we have risk assessed five of our 11 offices and determined them to be COVID19 secure. We are inviting a select number of staff to opt into working at these offices before reopening any to volunteers and face to face services. We are investing in a long term mental health and wellbeing strategy to support and maintain staff mental health and we are exploring how working from home can continue to be facilitated in the long term.

We have not accessed the Government's scheme to furlough staff as the majority of our project contracts and grant agreements are deemed public funding. Instead, the Trustee Board supported staff through a COVID19 special leave policy. Any staff absent through this policy and throughout the pandemic has had no impact on delivery.

Advice needs have been reflective of the needs of people throughout the pandemic and we expect it to remain so. No contracts or agreements are at risk to date and where demand has decreased, we have used the time to support staff personal development and explore how to reach more people through proactive support, partnerships, social media and literature. We continue to work closely with all of our funders, assessing risk, performance and value for money.

Volunteer service delivery during lockdown has been low as existing paid generalist resource temporarily moved to deliver support on Adviceline in a bid to protect jobs. Social engagement with volunteers has remained positive, taking advantage of group message facilities, competitions, volunteers week and a weekly quiz night. We now are exploring how to re-engage and remotely train voluntary delivery both at home and within the offices as paid resource returns to original posts.

2020/21 budget and projects have not been adversely impacted by the pandemic. Cashflow has remained stable throughout with the Trustee Board having sight of an updated report, bi-weekly.

# **Citizens Advice County Durham**

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

**Year Ended 31 March 2020**

### **Plans for Future Periods**

These are challenging times for many in the VCS and we are no different, but alongside our challenges, we also have many opportunities to meet the advice needs of residents of County Durham and across the Country. Key highlights for 2020/21 are:

- 1) We are working closely with Durham County Council to review advice services across the area and design effective services to meet the advice needs of local people. This will culminate in a new Service Level Agreement due to go live in April 2021.
- 2) Utilising a service design approach in developing new services. This will help inform funding bids and ensure that any new projects meet people's needs.
- 3) Implementing further measures in maintaining and improving the goodwill and wellbeing of our staff and volunteer team.
- 4) Developing strong collaborative endeavours with other organisations such as local VCS organisations, other Local Citizen Advice, public sector partners and national organisations as well as being an active member of Advice in County Durham.
- 5) To review our vision, mission and values as well as our strategic plan involving trustees, staff, volunteers and clients in the process to guide future developments which better reflect the Charity.
- 6) Continue to forge a strong relationship with Citizens Advice and other Local Citizens Advice in order to be a prominent and active member of the network as well as to exploit any new business opportunities.
- 7) Develop our research and campaigns work further to inform national and local policy work as well as providing evidence of need for local service development.
- 8) To learn lessons from the working practices implemented during coronavirus lockdown to influence future work such as the use of alternative advice channels and fostering a more versatile and agile workforce.

We will continue to reflect upon the nature of our work and strive to improve service delivery and use research and evidence to develop new services to meet our clients' advice needs. We will also work in an open, transparent and collaborative way in order to further improve our organisational culture, work in a values-led way and be leaders, both in the local and national advice sector and wider VCS.



# **Citizens Advice County Durham**

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

**Year Ended 31 March 2020**

### **Structure, Governance and Management**

#### **Governing document**

The charity 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.

#### **Organisational Structure**

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

#### **Recruitment and appointment of new trustees**

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

#### **Induction and training of trustees**

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

#### **Wider Network**

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

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

#### **Risk Management**

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

#### **Public Benefit**

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

#### **Pay Policy for Senior Staff**

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

# Citizens Advice County Durham

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

Year Ended 31 March 2020

### Reference and Administrative Details

**Registered charity name** Citizens Advice County Durham  
**Charity registration number** 1151790  
**Company registration number** 08357279  
**Principal office and registered office** Armstrong House  
Abbeywoods Business Park  
Pity Me  
Durham  
DH1 5GH

### **The Trustees**

Ms K Coulson-Patel  
Ms B Davidson  
Mr A K Roxborough (Retired 17 September 2019)  
Mrs A Collins (Retired 13 March 2020)  
Mr M Smith  
Mr A J Pensom  
Mr J Scollen  
Mr J W Taylor  
Ms A Cheek (Retired 6 September 2019)  
Mr G C McPherson  
Cllr A Surtees (Retired 22 May 2019)  
Mr W Kellett  
Mrs L Pounder (Appointed 28 May 2019)

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

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

### **Trustees' Responsibilities Statement**

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

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

# **Citizens Advice County Durham**

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

**Year Ended 31 March 2020**

### **Opinion**

We have audited the financial statements of Citizens Advice County Durham (the 'charity') for the year ended 31 March 2020 which comprise the statement of financial activities (including income and expenditure account), statement of financial position, statement of cash flows and the related notes, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including FRS 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charity's affairs as at 31 March 2020 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice;
- have been prepared in accordance with the requirements of the Companies Act 2006.

### **Basis for Opinion**

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

### **Conclusions Relating to Going Concern**

We have nothing to report in respect of the following matters in relation to which the ISAs (UK) require us to report to you where:

- the trustees' use of the going concern basis of accounting in the preparation of the financial statements is not appropriate; or
- the trustees have not disclosed in the financial statements any identified material uncertainties that may cast significant doubt about the charity's ability to continue to adopt the going concern basis of accounting for a period of at least twelve months from the date when the financial statements are authorised for issue.

# **Citizens Advice County Durham**

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

**Year Ended 31 March 2020**

### **Other Information**

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

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

We have nothing to report in this regard.

### **Opinions on Other Matters Prescribed by the Companies Act 2006**

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

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

### **Matters on Which We are Required to Report by Exception**

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

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

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

# **Citizens Advice County Durham**

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

**Year Ended 31 March 2020**

### **Responsibilities of Trustees**

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

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

### **Auditor's Responsibilities for the Audit of the Financial Statements**

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

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

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

## **Citizens Advice County Durham**

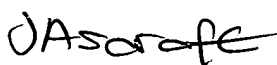
### **Independent Auditor's Report to the Members of Citizens Advice County Durham *(continued)***

**Year Ended 31 March 2020**

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

#### **Use of Our Report**

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



Jane Ascroft (Senior Statutory Auditor)

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

22 September 2020

# Citizens Advice County Durham

## Statement of Financial Activities (including income and expenditure account)

Year Ended 31 March 2020

		Unrestricted funds £	2020 Restricted funds £	Total funds £	2019 Total funds £
	Note				
<b>Income and endowments</b>					
Donations and legacies	5	6,500	–	6,500	6,500
Charitable activities	6	795,498	2,585,054	3,380,552	2,580,416
Investment income	7	7,656	–	7,656	5,252
<b>Total income</b>		<u>809,654</u>	<u>2,585,054</u>	<u>3,394,708</u>	<u>2,592,168</u>
<b>Expenditure</b>					
Expenditure on charitable activities	8,9	670,209	2,583,672	3,253,881	2,648,309
<b>Total expenditure</b>		<u>670,209</u>	<u>2,583,672</u>	<u>3,253,881</u>	<u>2,648,309</u>
<b>Net income/(expenditure)</b>		<u>139,445</u>	<u>1,382</u>	<u>140,827</u>	<u>(56,141)</u>
Transfers between funds		(1,699)	1,699	–	–
<b>Other recognised gains and losses</b>					
Revaluation of property		45,000	–	45,000	–
<b>Net movement in funds</b>		<u>182,746</u>	<u>3,081</u>	<u>185,827</u>	<u>(56,141)</u>
<b>Reconciliation of funds</b>					
Total funds brought forward		1,058,825	20,830	1,079,655	1,135,796
<b>Total funds carried forward</b>		<u>1,241,571</u>	<u>23,911</u>	<u>1,265,482</u>	<u>1,079,655</u>

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

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

# Citizens Advice County Durham

## Statement of Financial Position

31 March 2020


	Note	2020 £	2019 £
<b>Fixed Assets</b>			
Tangible fixed assets	14	637,540	611,943
<b>Current Assets</b>			
Debtors	15	300,416	239,840
Cash at bank and in hand		<u>853,890</u>	<u>572,967</u>
		1,154,306	812,807
<b>Creditors: amounts falling due within one year</b>	16	<u>409,789</u>	<u>206,467</u>
<b>Net Current Assets</b>		<u>744,517</u>	<u>606,340</u>
<b>Total Assets Less Current Liabilities</b>		<u>1,382,057</u>	<u>1,218,283</u>
<b>Creditors: amounts falling due after more than one year</b>	17	<u>116,575</u>	<u>138,628</u>
<b>Net Assets</b>		<u>1,265,482</u>	<u>1,079,655</u>
<b>Funds of the Charity</b>			
Restricted funds		23,911	20,830
Unrestricted funds		<u>1,241,571</u>	<u>1,058,825</u>
<b>Total charity funds</b>	19	<u>1,265,482</u>	<u>1,079,655</u>

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

These financial statements were approved by the board of trustees and authorised for issue on 22 September 2020, and are signed on behalf of the board by:



Mr G C McPherson  
Trustee



Mr J Scollen  
Trustee

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



# Citizens Advice County Durham

## Statement of Cash Flows

Year Ended 31 March 2020

	2020 £	2019 £
<b>Cash Flows from Operating Activities</b>		
Net income/(expenditure)	140,827	(56,141)
<i>Adjustments for:</i>		
Depreciation of tangible fixed assets	33,173	39,791
Other interest receivable and similar income	(7,656)	(5,252)
Accrued (income)/expenses	(68,317)	69,860
<i>Changes in:</i>		
Trade and other debtors	(41,451)	(74,417)
Trade and other creditors	230,461	61,776
Cash generated from operations	287,037	35,617
Interest received	7,656	5,252
Net cash from operating activities	<u>294,693</u>	<u>40,869</u>
<b>Cash Flows from Investing Activities</b>		
Purchase of tangible assets	(13,770)	(27,324)
Net cash used in investing activities	<u>(13,770)</u>	<u>(27,324)</u>
<b>Net Increase in Cash and Cash Equivalents</b>	280,923	13,545
<b>Cash and Cash Equivalents at Beginning of Year</b>	<u>572,967</u>	<u>559,422</u>
<b>Cash and Cash Equivalents at End of Year</b>	<u>853,890</u>	<u>572,967</u>

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

# **Citizens Advice County Durham**

## **Notes to the Financial Statements**

**Year Ended 31 March 2020**

### **1. General Information**

The charity is a public benefit entity and a private company limited by guarantee, registered in England and Wales and a registered charity in England and Wales. The address of the registered office is Armstrong House, Abbeywoods Business Park, Pity Me, Durham, DH1 5GH.

### **2. Statement of Compliance**

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (Charities SORP (FRS 102)) and the Companies Act 2006.

### **3. Accounting Policies**

#### **Basis of Preparation**

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

The financial statements are prepared in sterling, which is the functional currency of the entity.

#### **Going Concern**

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

#### **Judgements and Key Sources of Estimation Uncertainty**

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances. The Trustees consider that there are no significant estimates or judgements affecting these financial statements.

#### **Fund Accounting**

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

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

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

# Citizens Advice County Durham

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

Year Ended 31 March 2020

### 3. Accounting Policies *(continued)*

#### Income

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

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

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

Investment income is included when receivable.

Income from charitable trading activity is accounted for when earned.

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

#### Expenditure

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

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

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

Other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

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

#### Tangible Assets

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

# **Citizens Advice County Durham**

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

**Year Ended 31 March 2020**

### **3. Accounting Policies *(continued)***

#### **Depreciation**

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

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

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

#### **Impairment of Fixed Assets**

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

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

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

#### **Financial Instruments**

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

#### **Defined Contribution Plans**

Contributions to defined contribution plans are recognised as an expense in the period in which the related service is provided. Prepaid contributions are recognised as an asset to the extent that the prepayment will lead to a reduction in future payments or a cash refund.

When contributions are not expected to be settled wholly within 12 months of the end of the reporting date in which the employees render the related service, the liability is measured on a discounted present value basis. The unwinding of the discount is recognised as an expense in the period in which it arises.

# Citizens Advice County Durham

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

Year Ended 31 March 2020

### Debtors

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

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

### Cash at Bank and in Hand

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

### Creditors

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

### Taxation

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

#### 4. Limited by Guarantee

The company is limited by guarantee. At 31st March 2020 there were 9 members each of whom had undertaken to contribute an amount not exceeding £1 in the event of a winding up.

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

#### 5. Donations and Legacies

	Unrestricted Funds £	Total Funds 2020 £	Unrestricted Funds £	Total Funds 2019 £
<b>Gifts</b>				
Donated facilities	<u>6,500</u>	<u>6,500</u>	<u>6,500</u>	<u>6,500</u>

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

# Citizens Advice County Durham

## Notes to the Financial Statements (continued)

Year Ended 31 March 2020

### 6. Charitable Activities

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

	Unrestricted Funds £	Restricted Funds £	Total Funds 2019 £
Durham County Council funding	599,288	–	599,288
Citizens Advice Funding	–	1,567,889	1,567,889
European Social Fund funding	–	150,347	150,347
Other funding	109,379	105,570	214,949
Other income from charitable activities	47,943	–	47,943
	<u>756,610</u>	<u>1,823,806</u>	<u>2,580,416</u>

### 7. Investment Income

	Unrestricted Funds £	Total Funds 2020 £	Unrestricted Funds £	Total Funds 2019 £
Bank interest receivable	<u>7,656</u>	<u>7,656</u>	<u>5,252</u>	<u>5,252</u>

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

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

	Unrestricted Funds £	Restricted Funds £	Total Funds 2019 £
Durham County Council funding	534,113	–	534,113
Citizens Advice Funding	–	1,166,806	1,166,806
Other funding	59,561	111,718	171,279
European Social Fund funding	–	210,774	210,774
Support costs	164,784	400,553	565,337
	<u>758,458</u>	<u>1,889,851</u>	<u>2,648,309</u>

# Citizens Advice County Durham

## Notes to the Financial Statements (continued)

Year Ended 31 March 2020

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

	Activities undertaken directly	Support costs	Total funds 2020	Total fund 2019
	£	£	£	£
Durham County Council funding	548,463	65,604	614,067	682,980
Citizens Advice Funding	1,647,057	541,249	2,188,306	1,528,765
Other funding	176,183	19,494	195,677	205,188
European Social Fund funding	249,737	6,094	255,831	231,376
	<u>2,621,440</u>	<u>632,441</u>	<u>3,253,881</u>	<u>2,648,309</u>

### 10. Net Income/(Expenditure)

Net income/(expenditure) is stated after charging/(crediting):

	2020	2019
	£	£
Depreciation of tangible fixed assets	<u>33,173</u>	<u>39,791</u>

### 11. Staff Costs

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

	2020	2019
	£	£
Wages and salaries	2,251,442	1,825,539
Social security costs	176,446	132,678
Employer contributions to pension plans	113,965	95,375
	<u>2,541,853</u>	<u>2,053,592</u>

The average head count of employees during the year was 117 (2019: 101). The average number of full-time equivalent employees during the year is analysed as follows:

	2020	2019
	No.	No.
Number of staff	<u>101</u>	<u>83</u>

The number of employees whose remuneration for the year fell within the following bands, were:

	2020	2019
	No.	No.
£60,000 to £69,999	<u>-</u>	<u>1</u>

### Key Management Personnel

Key management personnel include all persons that have authority and responsibility for planning, directing and controlling the activities of the charity. The total compensation paid to key management personnel for services provided to the charity was £81,101 (2019: £97,929).

### 12. Trustee Remuneration and Expenses

During the year trustees received no remuneration nor expenses (2019 - Nil).

# Citizens Advice County Durham

## Notes to the Financial Statements (continued)

Year Ended 31 March 2020

### 13. Transfers Between Funds

During the year £1,699 was transferred to restricted funds from general funds:

	2020 £
Match funding for DurhamWorks project	49,166
Match funding for MAPS DAP project	8,628
Match funding for Stanley Town Council project	8,294
Contribution to overheads by EAPF project	(21,057)
Contribution to overheads by MAPS DRO project	(50,099)
Other minor transfers	6,767
	<u>1,699</u>

### 14. Tangible Fixed Assets

	Freehold property £	Leasehold Property Improvements £	Computer & Office Equipment £	Total £
<b>Cost</b>				
At 1 April 2019	530,000	178,734	154,342	863,076
Additions	—	—	13,770	13,770
Disposals	—	—	(28,851)	(28,851)
Revaluations	45,000	—	—	45,000
<b>At 31 March 2020</b>	<u>575,000</u>	<u>178,734</u>	<u>139,261</u>	<u>892,995</u>
<b>Depreciation</b>				
At 1 April 2019	—	124,184	126,949	251,133
Charge for the year	—	19,924	13,249	33,173
Disposals	—	—	(28,851)	(28,851)
<b>At 31 March 2020</b>	<u>—</u>	<u>144,108</u>	<u>111,347</u>	<u>255,455</u>
<b>Carrying amount</b>				
<b>At 31 March 2020</b>	<u>575,000</u>	<u>34,626</u>	<u>27,914</u>	<u>637,540</u>
At 31 March 2019	<u>530,000</u>	<u>54,550</u>	<u>27,393</u>	<u>611,943</u>

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

### 15. Debtors

	2020 £	2019 £
Trade debtors	19,668	23,871
Prepayments	40,420	28,512
Accrued income	239,141	187,457
Other debtors	1,187	—
	<u>300,416</u>	<u>239,840</u>



# Citizens Advice County Durham

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

Year Ended 31 March 2020

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

	2020	2019
	£	£
Trade creditors	95,209	37,391
Accruals	42,581	91,773
Social security and other taxes	46,208	37,815
Deferred income	202,190	16,310
Futurebuilders loan	10,678	10,678
Other creditors	12,923	12,500
	<u>409,789</u>	<u>206,467</u>

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

Deferred income comprises funding received in advance for the 2020-21 financial year.

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

	2020	2019
	£	£
Futurebuilders loan	96,532	101,128
Other creditors	20,043	37,500
	<u>116,575</u>	<u>138,628</u>

Included within creditors: amounts falling due after more than one year is an amount of £59,531 (2019: £64,127) in respect of liabilities payable or repayable by instalments which fall due for payment after more than five years from the reporting date.

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

### 18. Pensions and Other Post Retirement Benefits

#### Defined contribution plans

The amount recognised in income or expenditure as an expense in relation to defined contribution plans was £113,965 (2019: £95,375).

# Citizens Advice County Durham

## Notes to the Financial Statements (continued)

Year Ended 31 March 2020

### 19. Analysis of Charitable Funds

#### Unrestricted funds

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

	At 1 Apr 2018 £	Income £	Expenditure £	Transfers £	Gains and losses £	At 31 Mar 2019 £
General funds	574,711	768,362	(718,667)	(76,396)	–	548,010
Capital fund	519,021	–	(39,791)	31,585	–	510,815
	<u>1,093,732</u>	<u>768,362</u>	<u>(758,458)</u>	<u>(44,811)</u>	<u>–</u>	<u>1,058,825</u>

#### Restricted funds

	At 1 Apr 2019 £	Income £	Expenditure £	Transfers £	Gains and losses £	At 31 Mar 2020 £
MAPS DAP	–	520,320	(528,948)	8,628	–	–
MAPS DRO	–	1,328,510	(1,278,411)	(50,099)	–	–
AAP	10,694	22,428	(29,325)	4,333	–	8,130
BBO ROAD	803	66,518	(67,102)	4,095	–	4,314
Durham Works	–	–	–	–	–	–
ESF funding	–	139,563	(188,729)	49,166	–	–
Stanley Town	–	–	–	–	–	–
Council	9,333	28,000	(36,294)	8,294	–	9,333
Universal Support	–	338,456	(342,109)	3,653	–	–
NPower	–	30,000	(30,214)	214	–	–
AiCD	–	37,500	(32,519)	(4,981)	–	–
EAPF	–	59,905	(38,848)	(21,057)	–	–
Energy Redress	–	4,904	(4,357)	(547)	–	–
PCF	–	8,950	(6,816)	–	–	2,134
	<u>20,830</u>	<u>2,585,054</u>	<u>(2,583,672)</u>	<u>1,699</u>	<u>–</u>	<u>23,911</u>

# Citizens Advice County Durham

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

Year Ended 31 March 2020

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

	At 1 Apr 2018	Income	Expenditure	Transfers	Gains and losses	At 31 Mar 2019
	£	£	£	£	£	£
MAPS DAP	–	520,100	(541,960)	21,860	–	–
MAPS DRO	–	853,359	(848,380)	(4,979)	–	–
AAP	26,242	23,000	(40,280)	1,732	–	10,694
BBO ROAD	3,312	78,033	(80,644)	102	–	803
Durham Works						
ESF funding	–	72,314	(150,728)	78,414	–	–
Energy Best Deal (EBDX)	–	60,893	(19,135)	(41,758)	–	–
Stanley Town Council	12,510	30,070	(33,830)	583	–	9,333
DRO Pilot	–	86,162	(76,234)	(9,928)	–	–
Universal Support	–	35,924	(31,163)	(4,761)	–	–
BPL	–	11,451	(11,894)	443	–	–
NPower	–	30,000	(24,988)	(5,012)	–	–
AiCD	–	22,500	(30,615)	8,115	–	–
	<u>42,064</u>	<u>1,823,806</u>	<u>(1,889,851)</u>	<u>44,811</u>	<u>–</u>	<u>20,830</u>

# **Citizens Advice County Durham**

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

**Year Ended 31 March 2020**

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

#### **Citizens Advice Funding**

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

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

DRO unit pilot is funded by the Money & Pensions Service in partnership with Citizens Advice and the pilot will run alongside the DRO unit to trial a new way of working, co-designed by staff from the DRO unit. The funding is agreed to 31st March 2020.

Energy Advice Project is funded by energy providers in partnership with Citizens Advice. The programme provides advice appointments to vulnerable consumers who are struggling to pay their bills, require better deals on energy, need guidance on the most appropriate payment methods or information on how to access help from energy suppliers and the Government. Funding was agreed for delivery 1st October 2019 - 31st March 2020.

Help to Claim is funded by the Dept of Work & Pensions in partnership with Citizens Advice to provide advice to those who need help to apply for Universal Credit. Help will be tailored to the individual and available face-to-face, over the phone and online through webchat and advice content. The funding is agreed to 31st March 2020

Universal Support Best Practice Lead is funded by the Dept of Work & Pensions in partnership with Citizens Advice to gather and share learning about how Help to Claim and Universal Credit is performing, develop relationships with relevant local stakeholders and share ideas and best practice to Local Citizens Advice, Job Centres in the County Durham and Tees Valley districts. Funding is agreed to 31st March 2020

#### **European Social Funding**

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

Reaching out across Durham (ROAD) is a partnership led by Groundworks helping 625 people who live in County Durham and are aged 25 and over. ROAD is funded by the Big Lottery Fund and the European Social Fund until June 2022, and is a Building Better Opportunities (BBO) programme.

#### **Other Funding**

Area Action partnerships have funded the following projects during 2019-2020:

- 3 Towns advice project
- Willington outreach
- Financial inclusion pilot in secondary schools

Stanley Town Council continued to contribute funding to the 3 day generalist service in The Venue, Stanley during 2019-20 in collaboration with CACD debt advice project, help to claim and Energy advice project.

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

# Citizens Advice County Durham

## Notes to the Financial Statements (continued)

Year Ended 31 March 2020

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

Npower funded an Energy Adviser to provide Energy Advice to people referred through the Advice in County Durham Partnership

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

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

### 20. Analysis of Net Assets Between Funds

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

	Unrestricted Funds £	Restricted Funds £	Total Funds 2019 £
Tangible fixed assets	611,943	–	611,943
Current assets	791,977	20,830	812,807
Creditors less than 1 year	(206,467)	–	(206,467)
Creditors greater than 1 year	(138,628)	–	(138,628)
<b>Net assets</b>	<b>1,058,825</b>	<b>20,830</b>	<b>1,079,655</b>

### 21. Analysis of Changes in Net Debt

	At 1 Apr 2019 £	Cash flows £	At 31 Mar 2020 £
Cash at bank and in hand	572,967	280,923	853,890

### 22. Operating Lease Commitments

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

	2020 £	2019 £
Not later than 1 year	47,483	83,895
Later than 1 year and not later than 5 years	65,044	101,266
Later than 5 years	–	1,026
	<b>112,527</b>	<b>186,187</b>

# **Citizens Advice County Durham**

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

**Year Ended 31 March 2020**

### **23. Related Parties**

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