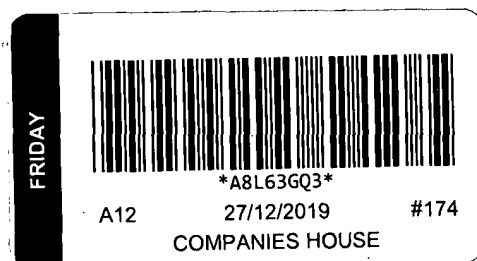


Charity Registration No. 1121988

Company Registration No. 6347304 (England and Wales)

CITIZENS ADVICE SUNDERLAND
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2019



CITIZENS ADVICE SUNDERLAND

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees

Mr C Graham
Mrs A Kanyangu
Mr M Hook
Mr T Taylor (Appointed 31 May 2018)
Mr J Hicks (Appointed 31 May 2018)
Doctor D W Reed Dr (Appointed 19 July 2018)
D R Wood Mr (Appointed 23 August 2018)

Mr A Holland (Appointed 19 July 2018)
Mr P Wallace (Appointed 27 September 2018)

Ms K Johnson (Appointed 8 December 2018)

Charity number

1121988

Company number

6347304

Registered office

5a Waterloo Place
Sunderland
Tyne and Wear
SR1 3HT

Independent examiner

Michael Barnes (ACA)
Bede House
3 Belmont Business Park
Durham
DH1 1TW

CITIZENS ADVICE SUNDERLAND

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CITIZENS ADVICE SUNDERLAND

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)

FOR THE YEAR ENDED 31 MARCH 2019

The trustees present their report and accounts for the year ended 31 March 2019.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the bureau's [governing document], the Companies Act 2006 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (as amended for accounting periods commencing from 1 January 2016)

Objectives and activities

The charity's objects are to promote any charitable purpose for the public benefit by the advancement of education, the protection and preservation of health and the relief of poverty, sickness and distress in particular, but without limitation, for the benefit of the community in Sunderland and surrounding areas.

All of the charity's activities focus on advice provision and support for public benefit and the work is carried out through face-to-face consultations, telephone advice and community talks/sessions.

Through free, independent, confidential and impartial advice the bureau aims to provide the advice people need for the problems they face and to improve the policies that affect people's lives. The bureau also recognises the positive value of diversity, promotes equality and challenges discrimination.

Face-to-face appointments are provided at three locations for debt and money advice enquiries through the major funding stream of the Money Advice Service.

Contribution of volunteers

Although very few in number at present, the organisation receives help and support in the form of voluntary assistance in administering the charity through its Trustee Board. In addition to the nine trustees, we currently benefit from having eleven volunteers, one who managing our Research and Campaigns activity, three are providing telephone advice while the others are training to give advice. We also have some volunteers who help with one off events such as bag packs and manning information stalls.

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

Achievements and performance

Despite the uncertain and difficult financial landscape, Citizens Advice Sunderland has performed well and has helped just over 8,000 clients this year. Demand for debt advice has picked up this year and we end the year ahead of target. A lot of work has gone in to promoting our debt services locally and this year it has clearly impacted on the number of people using our services.

Our telephone advice line and our drop in services continue to be extremely busy. We are struggling to meet demand and we are working hard to provide services through volunteers. This, however, takes time and volunteer turnover can be as high as 50%. Understandably, the training programme is intense and there is a lot to learn which demands dedication and commitment from our volunteers.

Our drop in services at both the Washington and Sunderland offices are very busy. We can see more than 50 people a day for a range of enquiries.

CITIZENS ADVICE SUNDERLAND

TRUSTEES' REPORT (CONTINUED)(INCLUDING DIRECTORS' REPORT) FOR THE YEAR ENDED 31 MARCH 2019

We are two years into a three year contract awarded by Sunderland City Council to provide First Tier advice in Welfare Benefits and Debt for those living in the North and East of Sunderland. We are seeing the effects of the recent Welfare Reforms and we anticipate that we will see more people when the roll out of Universal Credit full service starts on 25 July. We have successfully secured a contract with the Department of Work and Pensions to provide support to people making an initial claim for Universal Credit which starts in April 2019, so we are currently in the process of recruiting and training new staff members.

In addition to our Money Advice and First Tier contracts, we have a contract with the Wise Group to provide Financial Capabilities to people on the Wise Steps programme. This programme is funded by the European Social Fund and the Big Lottery Community Fund and we work with other local stakeholders in preparing people to get back into work.

It has been another good year for securing gains and writing off debts on behalf of clients and gains of just over £2 million were recorded. This is slightly down on last year but work is being undertaken to follow up on any potential gains as a significant time can pass between us helping clients to make a claim and for the claim to be awarded.

Despite the continuing difficulties and the uncertainty, the staff and volunteers have continued to prove their dedication and commitment to the service and the local community. We have an excellent and cohesive team who are all willing to go the extra mile to make a real difference to people's lives.

We are proud of our achievements, however, demand continues to outstrip supply and we still do not have the resources to meet it. It can prove very frustrating for both staff and the people of Sunderland in trying to manage demand and expectation with such limited resources. That said, we continue to work very hard within the community to build a local network with other partner organisations and community groups to both promote the work the organisation does and to work in partnership to help meet the ever increasing need.

Financial review

The organisation is primarily funded by grants from the Money Advice Service to provide advice on debt and financial issues. We have two other major contracts which are the First Tier Service funded by Sunderland Council and Wise Steps, managed by the Wise Group and funded by the European Social Fund and the Big Lottery Community Fund. Other income comes from one-off projects and bank interest.

The organisation ends the year with a small surplus which puts us in a strong position moving forward. That said, it is anticipated that the organisation will need to invest in additional resources in the coming year. More staff are needed to tackle the issues of unmet demand and we are already feeling the strain in Sunderland in terms of available office space.

Nevertheless, having reviewed the organisation's current financial position, the Trustee Board is assured that the charity has adequate financial resources and is able to manage all known business risks going forward. The Management Committee has a reasonable expectation that it has adequate resources to continue in operation for the foreseeable future and believe that there are no material uncertainties that call into doubt its ability to continue as a going concern.

Investment Policy

The Management Committee regularly reviews available investment products and seeks to invest reserve funds in low risk, short term investment products which provide the best interest rates attainable. To mitigate investment risk, diversification is limited to those institutions with a solid reputation and a strong credit rating.

CITIZENS ADVICE SUNDERLAND

TRUSTEES' REPORT (CONTINUED)(INCLUDING DIRECTORS' REPORT) FOR THE YEAR ENDED 31 MARCH 2019

Reserves Policy

The Trustee Board has a policy for holding unrestricted reserves to protect the bureau from the impact of shortfalls in forecast income, unforeseen expenditure or planned expenditure that will support the delivery of its charitable objectives.

In light of the current climate and an uncertain future, the Trustee Board seeks to maintain a minimum of nine months' running costs in reserve. The unrestricted reserves position of reserves as at the 31 March 2019 continues to stay above that intended. However, the need to make significant resource changes is anticipated and it is considered necessary to maintain substantial reserves to cover the future planned activities and cover any shortfalls in income.

Any restricted balances held for the purpose of specific projects at year end do not form part of the reserves policy other than to spend the money in accordance with funders' restrictions.

The trustees has assessed the major risks to which the bureau is exposed, and are satisfied that systems are in place to mitigate exposure to the major risks.

PLANS FOR 2019-20

We look to the future with positivity and ambition. We start the year with a new Help to Claim contract helping people make their initial Universal Credit claim. It's a new project for us and we are in the process of recruitment and training in anticipation of the contract starting.

We will continue to work hard in meeting demand and working with the Council on our First Tier Contract to offer welfare benefits and debt advice to those living in the East and North of Sunderland. The contract will be recommissioned in 2020 and we will need to be ready for that. Finally, there are changes happening within the Money And Pensions Service which funds our Money Advice contract and steps are being taken to commission services at a local level. Also, 2019 will see the end of our Wise Steps contract and we will need to manage the end of the contract.

Our environment is ever changing and client need is increasing and becoming more and more complex. There is little in the way of funding for Welfare Benefit advice and people are struggling with Welfare Reform and the transition from benefits such as Disability Living Allowance to Personal Independence Payment. The uncertainty of funding streams makes it difficult to plan for the future, however, we will seek out all opportunities that will enable us to meet the needs of our local community.

We will work on increasing our resources through volunteers. Our Volunteer Coordinator has been busy recruiting and training volunteers but it is clear that more time is needed to ensure we can build a team of dedicated volunteer team that can work alongside our existing team of advisers.

With a spotlight on the need to provide quality advice, we plan to invest in our teams through training and development to increase skills, confidence and morale to ensure that we are strong and diverse enough to meet the challenges we are undoubtedly likely to face, not only in the next 12 months, but far beyond.

As always, it is anticipated that the next 12 months will be another extremely busy and challenging year for us all, but, as always, our focus will remain on providing high quality advice and support for the people of Sunderland. Every effort will be taken to finding the best and most effective way of achieving the charity's goals over the next 12 months.

Structure, governance and management

Citizens Advice Sunderland is a member of the National Association of Citizens Advice Bureaux (NACAB) which provides support and a framework of agreed memberships standards of advice and casework management. However, the organisation maintains its independence and all policy decisions are taken by the Trustee Board in meeting its charitable objects.

The charity was incorporated on the 20 August 2007 and is governed by its Memorandum and Articles of Association (as amended in 2012). Overall responsibility for governance rests with the Trustee Board.

CITIZENS ADVICE SUNDERLAND

TRUSTEES' REPORT (CONTINUED)(INCLUDING DIRECTORS' REPORT) FOR THE YEAR ENDED 31 MARCH 2019

The trustees, who are also the directors for the purpose of company law, and who served during the year were:

Mr C Graham	
Mr N Robson	(Resigned 6 September 2018)
Mr J Robson	(Resigned 26 August 2018)
Mrs A Kanyangu	
Mr M Hook	
Mr T Taylor	(Appointed 31 May 2018)
Mr J Hicks	(Appointed 31 May 2018)
Doctor D W Reed Dr	(Appointed 19 July 2018)
D R Wood Mr	(Appointed 23 August 2018)
Mr A Holland	(Appointed 19 July 2018)
Mr P Wallace	(Appointed 27 September 2018)
Ms K Johnson	(Appointed 8 December 2018)

The trustees are also directors of Citizens Advice Sunderland for the purposes of Company Law and the current Board is composed of 5 trustees who have all been appointed by the Trustee Board.

The Trustee Board:

- sets the policy of the charity
- determines corporate strategy including setting key strategic objectives
- makes major decisions about the use of finances

All newly appointed trustees receive a Welcome Pack and a full induction using training and resources provided through the Citizens Advice intranet site, Cablink. All trustees are encouraged to take up further training opportunities as appropriate and engagement with the wider service is undertaken throughout the year in participating in forums, conferences and consultations wherever possible.

Management team

Denise Irving is the bureau manager and is supported by a small management team of Susan White, the Advice Services Manager and Peter Wilson, the Finance Officer, who help manage the day to day operations of the organisation.

Administrative details

Company number: 6347304

Registered charity number: 1121988

Company secretary: N/A

Registered office: 5a Waterloo Place, Sunderland, SR1 3HT

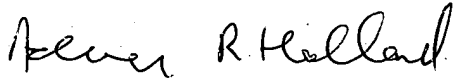
Independent examiner: Michael Barnes ACA (Bede House, 3 Belmont Business Park, Durham, DH1 1TW)

Bankers: HSBC (Unit 49-51, The Bridges Shopping Centre, Market Square, Sunderland, SR1 3LE)

CITIZENS ADVICE SUNDERLAND

TRUSTEES' REPORT (CONTINUED)(INCLUDING DIRECTORS' REPORT) FOR THE YEAR ENDED 31 MARCH 2019

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



Mr A Holland

Trustee

Dated: 12 December 2019

CITIZENS ADVICE SUNDERLAND

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF CITIZENS ADVICE SUNDERLAND

I report to the trustees on my examination of the financial statements of Citizens Advice Sunderland (the bureau) for the year ended 31 March 2019.

Responsibilities and basis of report

As the trustees of the bureau (and also its directors for the purposes of company law) you are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006 (the 2006 Act).

Having satisfied myself that the financial statements of the bureau are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of the bureau's financial statements carried out under section 145 of the Charities Act 2011 (the 2011 Act). In carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

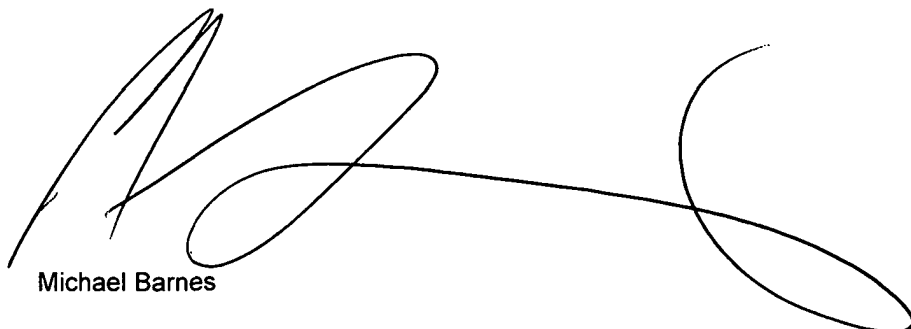
Independent examiner's statement

Since the bureau's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of ICAEW, which is one of the listed bodies.

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

- 1 accounting records were not kept in respect of the bureau as required by section 386 of the 2006 Act; or
- 2 the financial statements do not accord with those records; or
- 3 the financial statements do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination; or
- 4 the financial statements have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.



Michael Barnes

ACA

Bede House
3 Belmont Business Park
Durham
DH1 1TW

Dated: 16 December 2019

CITIZENS ADVICE SUNDERLAND

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2019

	Notes	Unrestricted funds 2019 £	Restricted funds 2019 £	Total 2019 £	Total 2018 £
<u>Income from:</u>					
Donations and legacies	3	3,368	-	3,368	259
Charitable activities	4	5,260	458,859	464,119	399,730
Investments	5	10,290	-	10,290	8,664
Total income		18,918	458,859	477,777	408,653
<u>Expenditure on:</u>					
Charitable activities	6	54,904	406,278	461,182	417,619
Other	11	73	750	823	792
Total resources expended		54,977	407,028	462,005	418,411
Net (expenditure)/income for the year/ Net movement in funds		(36,059)	51,831	15,772	(9,758)
Fund balances at 1 April 2018		706,482	15,832	722,314	732,072
Fund balances at 31 March 2019		670,423	67,663	738,086	722,314

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

CITIZENS ADVICE SUNDERLAND

BALANCE SHEET

AS AT 31 MARCH 2019

	Notes	2019 £	£	2018 £	£
Fixed assets					
Tangible assets	13		32,958		45,242
Current assets					
Debtors	15	42,004		23,343	
Cash at bank and in hand		693,379		684,748	
		<u>735,383</u>		<u>708,091</u>	
Creditors: amounts falling due within one year	16	<u>(30,255)</u>		<u>(31,019)</u>	
Net current assets			705,128		677,072
Total assets less current liabilities			<u>738,086</u>		<u>722,314</u>
Income funds					
Restricted funds	17		67,663		15,832
Unrestricted funds			670,423		706,482
			<u>738,086</u>		<u>722,314</u>

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 March 2019.

The trustees acknowledge their responsibilities for ensuring that the charity keeps accounting records which comply with section 386 of the Act and for preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of the financial year and of its incoming resources and application of resources, including its income and expenditure, for the 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 company.

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

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

The financial statements were approved by the Trustees on 16 December 2019

Mr M Hook
Trustee



Mr A Holland
Trustee



Company Registration No. 6347304

CITIZENS ADVICE SUNDERLAND

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2019

1 Accounting policies

Charity information

Citizens Advice Sunderland is a private company limited by guarantee incorporated in England and Wales. The registered office is 5a Waterloo Place, Sunderland, Tyne and Wear, SR1 3HT.

1.1 Accounting convention

The financial statements have been prepared in accordance with the bureau's [governing document], the Companies Act 2006 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (as amended for accounting periods commencing from 1 January 2016). The bureau is a Public Benefit Entity as defined by FRS 102.

The bureau has taken advantage of the provisions in the SORP for charities applying FRS 102 Update Bulletin 1 not to prepare a Statement of Cash Flows.

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

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

1.2 Going concern

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

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives unless the funds have been designated for other purposes.

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

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

1.4 Incoming resources

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

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

Turnover is measured at the fair value of the consideration received or receivable and represents amounts receivable for goods and services provided in the normal course of business, net of discounts, VAT and other sales related taxes.

CITIZENS ADVICE SUNDERLAND

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2019

1 Accounting policies

(Continued)

1.5 Resources expended

All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category. Expenditure is recognised where there is a legal or constructive obligation to make payments to third parties, it is probable that the settlement will be required and the amount of the obligation can be measured reliably. Irrecoverable VAT is charged as an expense against the activity for which expenditure arose.

Direct charitable expenditure includes the direct costs of the activities and depreciation on related assets. Where such costs relate to more than one functional cost category, they have been split on an appropriate basis.

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

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

Leasehold improvements	Straight line over 5 years
Computers	25% on cost

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in net income/(expenditure) for the year.

1.7 Impairment of fixed assets

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

Intangible assets with indefinite useful lives and intangible assets not yet available for use are tested for impairment annually, and whenever there is an indication that the asset may be impaired.

1.8 Cash and cash equivalents

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

1.9 Financial instruments

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

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

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

CITIZENS ADVICE SUNDERLAND

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2019

1 Accounting policies

(Continued)

Basic financial assets

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

Basic financial liabilities

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

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

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

Derecognition of financial liabilities

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

1.10 Employee benefits

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

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

1.11 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

2 Critical accounting estimates and judgements

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

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

CITIZENS ADVICE SUNDERLAND

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2019

3 Donations and legacies

	Unrestricted funds	Total
	2019 £	2018 £
Donations and gifts	3,368	259

4 Charitable activities

	Provision of advice 2019 £	Provision of advice 2018 £
Performance related grants	458,859	391,700
Other income	5,260	8,030
	<u>464,119</u>	<u>399,730</u>
Analysis by fund		
Unrestricted funds	5,260	8,030
Restricted funds	458,859	391,700
	<u>464,119</u>	<u>399,730</u>
For the year ended 31 March 2018		
Unrestricted funds	8,030	
Restricted funds	391,700	
	<u>399,730</u>	
MASDAP	301,130	293,071
First Tier	95,000	65,250
Wise Steps	39,498	33,379
Help to Claim	23,231	-

CITIZENS ADVICE SUNDERLAND

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2019

5 Investments

	Unrestricted funds	Total
	2019 £	2018 £
Interest receivable	10,290	8,664

CITIZENS ADVICE SUNDERLAND

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2019

6 Charitable activities

	Provision of advice 2019 £	Provision of advice 2018 £
Staff costs	313,855	285,430
Depreciation and impairment	3,165	-
Staff and volunteer training	-	180
Staff and volunteer expenses	2,896	757
Repairs and renewals	2,325	110
Insurance	695	28
Postage, printing and stationery	1,790	16
Materials, subscriptions and licences	1,426	60
Telephone	2,038	300
Rent	2,119	-
Rates	288	-
Light and heat	1,432	-
Cleaning	533	509
Sundry expenses	204	-
Other charitable expenditure	2,738	25
	<u>335,504</u>	<u>287,415</u>
Share of support costs (see note 8)	121,250	127,448
Share of governance costs (see note 8)	4,428	2,756
	<u>461,182</u>	<u>417,619</u>
Analysis by fund		
Unrestricted funds	54,904	63,055
Restricted funds	406,278	354,564
	<u>461,182</u>	<u>417,619</u>
For the year ended 31 March 2018		
Unrestricted funds	63,055	
Restricted funds	354,564	
	<u>417,619</u>	

7 Description of charitable activities

Provision of advice

The charitable activity is the provision of advice.

CITIZENS ADVICE SUNDERLAND

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2019

8 Support costs

	Support costs	Governance costs	2019	2018
	£	£	£	£
Staff costs	51,272	-	51,272	56,474
Depreciation	10,669	-	10,669	13,447
Independent examiners fee	-	1,560	1,560	1,320
Legal and professional	-	2,868	2,868	1,436
Staff and volunteer expenses	2,064	-	2,064	741
Repairs and renewals	7,843	-	7,843	2,220
Insurance	2,497	-	2,497	3,133
Printing, stationery and postage	6,296	-	6,296	5,067
Materials, subscriptions and licences	3,800	-	3,800	5,341
Telephone	6,865	-	6,865	8,690
Rent	11,317	-	11,317	12,690
Other support costs	18,627	-	18,627	19,645
	<u>121,250</u>	<u>4,428</u>	<u>125,678</u>	<u>130,204</u>
Analysed between				
Charitable activities	<u>121,250</u>	<u>4,428</u>	<u>125,678</u>	<u>130,204</u>

9 Trustees

None of the trustees (or any persons connected with them) received any remuneration during the year, but one of them were reimbursed a total of £39 travelling expenses (2018- one were reimbursed £32).

CITIZENS ADVICE SUNDERLAND

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2019

10 Employees

Number of employees

The average monthly number employees during the year was 16 :

	2019 Number	2018 Number
Management	3	3
Administrative	2	1
Caseworkers	11	12
Cleaner	1	-
	<u>17</u>	<u>16</u>

Employment costs

	2019 £	2018 £
Wages and salaries	337,373	314,678
Social security costs	23,372	24,496
Other pension costs	4,382	2,730
	<u>365,127</u>	<u>341,904</u>

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

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

11 Other

	Unrestricted funds	Restricted funds	Total	Total
	2019	2019	2019	2018
			£	£
Financing costs	6	58	64	32
Other expenditure	67	692	759	760
	<u>73</u>	<u>750</u>	<u>823</u>	<u>792</u>
For the year ended 31 March 2018	<u>143</u>	<u>649</u>		<u>792</u>

12 Taxation

Citizens Advice Sunderland, 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 2019

13 Tangible fixed assets

	Leasehold improvements	Computers	Total
	£	£	£
Cost			
At 1 April 2018	43,203	94,996	138,199
Additions	-	1,550	1,550
At 31 March 2019	43,203	96,546	139,749
Depreciation and impairment			
At 1 April 2018	8,641	84,316	92,957
Depreciation charged in the year	8,641	5,193	13,834
At 31 March 2019	17,282	89,509	106,791
Carrying amount			
At 31 March 2019	25,921	7,037	32,958
At 31 March 2018	34,562	10,680	45,242

14 Financial instruments

	2019 £	2018 £
Carrying amount of financial assets		
Debt instruments measured at amortised cost	4,822	4,751
Carrying amount of financial liabilities		
Measured at amortised cost	30,255	31,019

15 Debtors

	2019 £	2018 £
Amounts falling due within one year:		
Trade debtors	4,822	4,751
Prepayments and accrued income	37,182	18,592
	42,004	23,343

16 Creditors: amounts falling due within one year

	2019 £	2018 £
Trade creditors	6,266	1,947
Other creditors	7,204	18,295
Accruals and deferred income	16,785	10,777
	30,255	31,019

CITIZENS ADVICE SUNDERLAND

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2019

17 Restricted funds

The income funds of the charity include restricted funds comprising the following unexpended balances of donations and grants held on trust for specific purposes:

	Movement in funds			
	Balance at 1 April 2018	Incoming resources	Resources expended	Balance at 31 March 2019
	£	£	£	£
Business Innovation and Skills	9,256	-	-	9,256
Money Advice Service Debt Advice Project	-	301,130	(288,286)	12,844
Sunderland City Council	6,576	95,000	(56,013)	45,563
Big Lottery Fund and European Social Fund	-	39,498	(39,498)	-
Universal Support - Help to claim	-	23,232	(23,232)	-
	<u>15,832</u>	<u>458,860</u>	<u>(407,029)</u>	<u>67,663</u>

Unrestricted Funds

The Trustees seek to maintain minimum Reserves levels equivalent to nine months running costs of the Bureau. The Reserves Policy is outlined in the Trustees' Report on page 1 to 5.

Restricted Funds

Money Advice Service Debt Advice Project (MASDAP)

This is an integrated debt advice service which is funded by the Money Advice Service.

Sunderland City Council (First Tier Welfare Rights Contract)

This is a welfare benefits and debt advice service funded by Sunderland City Council. The project has funding until July 2020.

Big Lottery Fund and European Social Fund (Wise Steps)

This project providing one to one tailored support to help people take positive steps towards work with funding from the Big Lottery Fund and European Social Fund. The project has funding until December 2021.

Universal Support - Help to claim

This is a new project with funding from The Department for Work and Pensions and the service supports clients in making an initial Universal Credit claim.

CITIZENS ADVICE SUNDERLAND

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2019

18 Analysis of net assets between funds

	Unrestricted 2019 £	Restricted 2019 £	Total 2019 £	Total 2018 £
Fund balances at 31 March 2019 are represented by:				
Tangible assets	32,958	-	32,958	45,242
Current assets/(liabilities)	705,128	-	705,128	677,072
	<u>738,086</u>	<u>-</u>	<u>738,086</u>	<u>722,314</u>

19 Related party transactions

There were no disclosable related party transactions during the year (2018 - none).

20 Charitable Status

Citizens Advice Sunderland 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.