

**TAMESIDE CITIZENS ADVICE BUREAU LIMITED**

**FINANCIAL STATEMENTS**

**for the year ended 31 March 2008**

**Registered Number: 2302696 (England & Wales)**

**MOSS & WILLIAMSON**

**CHARTERED ACCOUNTANTS**

**SATURDAY**



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**TAMESIDE CITIZENS ADVICE BUREAU LIMITED**

**FINANCIAL STATEMENTS**

**31 March 2008**

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**TAMESIDE CITIZENS ADVICE BUREAU LIMITED****COMPANY INFORMATION****31 March 2008****DIRECTORS**

M Ashraf  
G Clarke  
M Dale  
J Fieldhouse  
J Howard  
D Lomas  
N Mackie  
N Morgan  
S Riley  
E Rothwell  
S Routledge  
M Sharples OBE

**SECRETARY**

N Morgan

**REGISTERED OFFICE**

9 George Street  
Ashton-under-Lyne  
Lancashire  
OL6 6AQ

**COMPANY LIMITED BY GUARANTEE-  
REGISTERED NUMBER**

2302696

**CHARITY-  
REGISTERED NUMBER**

701113

**BANKERS**

Barclays Bank Plc  
190 Stamford Street  
Ashton-under-Lyne  
Lancashire  
OL6 7NZ

**AUDITORS**

Moss & Williamson  
Chartered Accountants  
Booth Street Chambers  
Ashton-under-Lyne  
Lancashire  
OL6 7LQ

## TAMESIDE CITIZENS ADVICE BUREAU LIMITED

### DIRECTORS' REPORT

**31 March 2008**

The directors present their report and the audited financial statements for the year ended 31 March 2008. The directors have adopted the provisions of the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities" issued in March 2005 in preparing the annual report and financial statements of the charity.

#### **Constitution, objects and policies**

The principal activity of the company continued to be the operation of a citizen's advice bureau.

The company, which is a company limited by guarantee, is a registered charity established for the promotion of charitable purposes for the benefit of the community in the area of Tameside.

The charity has the additional aim of ensuring that individuals do not suffer through lack of knowledge of their rights and responsibilities or of the services available or through an inability to express their needs effectively.

These aims are achieved through trained volunteers giving free, confidential, impartial and independent advice to the local community. These objectives remain unchanged from previous years.

The company is a member of the National Association of Citizens Advice Bureaux and adheres to their policies and principles.

#### **Performance, activities and future developments**

The company is funded by grants from Tameside Metropolitan Borough Council.

The surplus for the year amounted to **£22,982** (2007: £29,330 deficit). The surplus has been added to the revenue reserves brought forward from last year making a total of **£112,889**. These reserves are carried forward for the furtherance of the charity's objectives in future years.

The accounts have been prepared on a going concern basis, as the funding for the next financial year has been provisionally agreed. The company plans to continue to expand its services, in part by attracting external sources of funding.

#### **Reserves**

In accordance with Charity Commission recommendations the company tries to maintain reserves sufficient to meet three months running costs. This has been achieved as at 31 March 2008.

#### **Organisation**

The charity is administered by its board of directors, who meet regularly to decide policy. New directors are appointed by approval of the board. A District Manager is appointed to oversee the day to day running of the charity. The directors who served during the year were as follows:

M Ashraf (appointed September 2007)  
 G Clarke  
 M Dale  
 J Fieldhouse  
 A K C Goodfellow (resigned November 2007)  
 J Howard  
 D Lomas  
 N Mackie  
 N Morgan (Joint District Manager)  
 S Riley appointed November 2007 – Joint District Manager  
 E Rothwell  
 S Routledge  
 M Sharples OBE

In accordance with the company's articles of association, E Rothwell, N Morgan and S Riley retire by rotation and offer themselves for re-election.

## TAMESIDE CITIZENS ADVICE BUREAU LIMITED

### DIRECTORS' REPORT

31 March 2008

#### Investment powers

Under the memorandum and articles of association, the charity has the power to invest the income or capital of the charity, which is not immediately required for its purposes, in or upon such investments, securities or properties as the directors see fit

#### Training and induction

The company operates a formal induction programme for new trustees that is used by Citizens' Advice Bureaux nationally

#### Statement of directors' responsibilities

Company and Charity law requires the directors to prepare financial statements for each financial year, which gives a true and fair view of the state of the charity's affairs and of the surplus or deficit for that year. In doing so the trustees are required to

- a select suitable accounting policies and apply them consistently,
- b make judgements and estimates that are reasonable and prudent,
- c state whether applicable accounting standards and statements of accounting practice have been followed subject to any departures disclosed and explained in the financial statements, and
- d prepare the financial statements on a going concern basis unless it is inappropriate to presume that the charity will continue in operation

The directors are responsible for keeping accounting records which disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Companies Act 1985. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities

In accordance with company law, as the company's directors, we certify that so far as we are aware, there is no relevant audit information of which the company's auditors are unaware and as the directors of the company, we have taken all the steps that we ought to have taken in order to make ourselves aware of any relevant audit information and to establish that the charity's auditors are aware of that information

#### Risk management

The directors have the above responsibilities, they also need to provide reasonable assurance that

- a the charity is operating efficiently and effectively,
- b its assets are safeguarded against unauthorised use or disposition,
- c proper records are maintained and financial information used within the charity or for publication is reliable, and
- d the charity complies with relevant laws and regulations

The systems of internal controls are designed to provide reasonable assurance against material loss or misstatement. They will include

- a a business plan and annual budgets approved by the directors,
- b regular consideration by the trustees of financial results, variance to budgets, non-financial performance indicators and benchmark reviews,
- c delegation of authority and segregation of duties, and
- d identification and management of risks

**TAMESIDE CITIZENS ADVICE BUREAU LIMITED****DIRECTORS' REPORT****31 March 2008****Auditors**

A resolution will be proposed at the next Annual General Meeting to appoint the auditor

This report has been prepared in accordance with the special provisions of Part VII of the Companies Act 1985 relating to small companies

9 George Street  
Ashton-under-Lyne  
Lancashire  
OL6 6AQ

2008

By order of the board



N Morgan  
Secretary

# TAMESIDE CITIZENS ADVICE BUREAU LIMITED

## REPORT OF THE INDEPENDENT AUDITORS TO THE MEMBERS OF TAMESIDE CITIZENS ADVICE BUREAU LIMITED

We have audited the financial statements of Tameside Citizens Advice Bureau Limited for the year ended 31 March 2008 on pages six to eleven. These financial statements have been prepared under the historical cost convention and the accounting policies set out therein.

This report is made solely to the company's members, as a body, in accordance with Section 235 of the Companies Act 1985. Our audit work has been undertaken so that we might state to the company's members those matters we are required to state to them in an auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the company and the company's members as a body, for our audit work, for this report, or for the opinions we have formed.

### Respective responsibilities of directors and auditors

As described on page three the company's directors are responsible for the preparation of financial statements in accordance with applicable law and United Kingdom Accounting Standards.

Our responsibility is to audit the financial statements in accordance with relevant legal and regulatory requirements and United Kingdom Auditing Standards.

We report to you our opinion as to whether the financial statements give a true and fair view and are properly prepared in accordance with the Companies Act 1985. We also report to you if, in our opinion, the Report of the Directors is not consistent with the financial statements, if the company has not kept proper accounting records, if we have not received all the information and explanations we require for our audit, or if information specified by law regarding directors' remuneration and transactions with the company is not disclosed.

We read the Report of the Directors and consider the implications for our report if we become aware of any apparent misstatements within it.

### Basis of audit opinion

We conducted our audit in accordance with United Kingdom Auditing Standards issued by the Auditing Practices Board. An audit includes examination, on a test basis, of evidence relevant to the amounts and disclosures in the financial statements. It also includes an assessment of the significant estimates and judgements made by the directors in the preparation of the financial statements, and of whether the accounting policies are appropriate to the company's circumstances, consistently applied and adequately disclosed.

We planned and performed our audit so as to obtain all the information and explanations which we considered necessary in order to provide us with sufficient evidence to give reasonable assurance that the financial statements are free from material misstatement, whether caused by fraud or other irregularity or error. In forming our opinion we also evaluated the overall adequacy of the presentation of information in the financial statements.

### Opinion

In our opinion:

- The financial statements give a true and fair view, in accordance with United Kingdom Generally Accepted Accounting Practice, and the state of the charities affairs as at 31 March 2008 and of its incoming resources and application of resources including its income and expenditure for the year then ended.
- The financial statements have been properly prepared in accordance with the Companies Act 1985 and
- The information given in the Directors' Annual Report is consistent with the financial statements.

Moss & Williamson  
Chartered Accountants  
Registered Auditors  
Booth Street Chambers  
Ashton-under-Lyne  
Lancashire  
OL6 7LQ

*Moss & Williamson*

18th September 2008

## TAMESIDE CITIZENS ADVICE BUREAU LIMITED

## STATEMENT OF FINANCIAL ACTIVITIES

for the year ended 31 March 2008

	Notes	General Fund £	Designated Funds £	Restricted Funds	Total Funds 2008 £	2007 £
<b>Incoming resources</b>						
Incoming resources from charitable activities						
Donations and grants	2	191,799	142,137	71,913	405,849	449,155
Accommodation and service charge		-	-	-	-	9,000
Other income		1,251	1,697	-	2,948	2,696
Incoming resources from generated funds						
Investment income		4,797	-	-	4,797	1,695
<b>Total incoming resources</b>		<b>197,847</b>	<b>143,834</b>	<b>71,913</b>	<b>413,594</b>	<b>462,546</b>
<b>Resources expended</b>						
Charitable activities	3	134,705	122,977	63,660	321,342	406,676
Governance costs	4	39,620	21,397	8,253	69,270	85,200
<b>Total resources expended</b>		<b>174,325</b>	<b>144,374</b>	<b>71,913</b>	<b>390,612</b>	<b>491,876</b>
<b>Net incoming/(expended) resources before transfers</b>	5	<b>23,522</b>	<b>(540)</b>	<b>-</b>	<b>22,982</b>	<b>(29,330)</b>
Gross transfers between funds		(59,453)	59,453	-	-	-
<b>Net movements in funds</b>		<b>(35,931)</b>	<b>58,913</b>	<b>-</b>	<b>22,982</b>	<b>(29,330)</b>
<b>Fund balances brought forward at 1 April 2007</b>		<b>112,410</b>	<b>(22,503)</b>	<b>-</b>	<b>89,907</b>	<b>119,237</b>
<b>Fund balances carried forward at 31 March 2008</b>		<b>76,479</b>	<b>36,410</b>	<b>-</b>	<b>112,889</b>	<b>89,907</b>

The notes on pages 8 - 11 form part of these financial statements



## TAMESIDE CITIZENS ADVICE BUREAU LIMITED

## BALANCE SHEET

as at 31 March 2008

	Notes	£	2008	£	£	2007	£
<b>Current assets</b>							
Cash in hand			355			717	
Cash at bank	7		168,742			158,183	
Debtors	8		14,419			11,226	
			<u>183,516</u>			<u>170,126</u>	
<b>Creditors</b> amounts falling due within one year	9		70,627			80,219	
			<u>112,889</u>			<u>89,907</u>	
<b>Reserves</b>	10		<u>112,889</u>			<u>89,907</u>	

These financial statements have been prepared in accordance with the special provisions of Part VII of the Companies Act 1985 relating to small companies and with the Financial Reporting Standard for Smaller Entities (effective January 2007) Approved by the board of directors on 18<sup>th</sup> September 2008 and signed on its behalf



J Fieldhouse - Director



N Morgan - Director

The notes on pages 8 - 11 form part of these financial statements

# TAMESIDE CITIZENS ADVICE BUREAU LIMITED

## NOTES TO THE FINANCIAL STATEMENTS

for the year 31 March 2008

### 1 Accounting policies

#### Accounting convention

The financial statements are prepared under the historical cost convention and are drawn up in accordance with the Statement of Recommended Practice, Accounting and Reporting by Charities (SORP 2005) issued in March 2005, applicable accounting standards and the Companies Act 1985. The charity has taken advantage of the exemption in FRS 1 from the requirement to prepare a cash flow statement on the grounds that it is a small company. The principal accounting policies adopted in the preparation of the financial statements are as follows:

#### Going concern

The financial statements have been prepared on a going concern basis, which presumes that the trust will continue to receive financial support. Notification of support for the year ending 31 March 2009 has been provisionally agreed.

#### Incoming resources

##### Grants

All grants and voluntary income are accounted for gross on a receivable basis.

##### Investment income

Investment income is accounted for on a receivable basis.

#### Resources expended

Expenditure is accounted for on an accruals basis.

#### Pensions

The company operates a defined benefit pension scheme within the Greater Manchester Pension Fund. The assets of the scheme are held separately from those of the company. Contributions to the Scheme are paid in accordance with the advice and recommendations of independent actuaries and are charged to the statement of financial activities so as to spread the cost of pensions over the employees' working lives with the company.

### 2 Donations and grants

	2008 £	2007 £
Local Authority and Funding		
General purpose	180,329	158,065
Advocacy	82,569	80,000
ChoiceE information shop	46,399	44,960
FIF	71,913	37,331
ASP	13,169	4,320
Legal Services Commission in conjunction with the Local Authority (Tameside Metropolitan Borough Council)		
Specialist advice services, debt, employment and welfare benefits	-	113,276
New Charter Housing Trust and Irwell Valley Housing	10,284	10,284
Donations	1,186	919
	<b>405,849</b>	<b>449,155</b>

## TAMESIDE CITIZENS ADVICE BUREAU LIMITED

## NOTES TO THE FINANCIAL STATEMENTS

for the year ended 31 March 2008

**3 Charitable activities**

	2008	2007
	£	£
Wages and salaries (note 6)	308,011	390,330
Recruitment costs	3,087	3,813
Capital spending	3,798	6,099
Volunteers' travel and training	6,446	6,434
	<u>321,342</u>	<u>406,676</u>

**4 Governance costs**

	2008	2007
	£	£
Computer costs	8,804	7,977
Accountancy	4,893	4,262
AGM costs	2,096	1,346
Bank charges	16	31
General repairs and maintenance	3,176	2,552
Catering and cleaning	1,735	2,550
Electricity	3,000	2,508
Gas	1,165	2,569
Water	1,353	1,257
Insurance	2,250	2,547
Legal fees	1,500	30
Miscellaneous	1,494	476
Postage	1,799	3,667
Rent	18,487	25,820
Subscriptions	2,064	658
Telephone	6,546	7,650
Language line	817	1,156
Accommodation	-	9,000
Printing and stationery	7,518	8,569
Publicity	557	575
	<u>69,270</u>	<u>85,200</u>

**5 Net incoming resources for the year**

	2008	2007
	£	£
Net incoming resources are stated after charging		
Staff costs (note 6)	311,401	390,330
Auditor's remuneration	1,480	1,480
	<u>312,881</u>	<u>391,810</u>

## TAMESIDE CITIZENS ADVICE BUREAU LIMITED

## NOTES TO THE FINANCIAL STATEMENTS

for the year ended 31 March 2008

**6 Staff costs**

	2008	2007
	£	£
Directors' remuneration	47,743	53,076
Salaries	226,031	284,915
Social security costs	21,656	26,555
Pension	15,971	25,784
	<u>311,401</u>	<u>390,330</u>

The average number of employees during the year was 17. None of these employees received emoluments greater than £60,000. There is one director accruing pension benefits.

**7 Cash at bank**

	2008	2007
	£	£
Business premium and Current Accounts	123,045	113,878
High interest account	45,697	44,305
	<u>168,742</u>	<u>158,183</u>

**8 Debtors**

	2008	2007
	£	£
VAT	-	-
Prepayments	14,419	11,226
	<u>14,419</u>	<u>11,226</u>

**9 Creditors: amounts falling due within one year**

	2008	2007
	£	£
Accruals	67,486	77,118
Trade creditors	3,141	2,378
VAT	-	723
	<u>70,627</u>	<u>80,219</u>

**10 Movement of funds**

	General	Unrestricted designated funds	Total	2007
	£	£	£	£
Balance at 1 April 2007	112,410	(22,503)	89,907	119,237
Net incoming resources	23,523	(541)	22,982	(29,330)
Gross transfers between funds	(59,453)	59,453	-	-
Balance at 31 March 2008	<u>76,480</u>	<u>36,409</u>	<u>112,889</u>	<u>89,907</u>

# TAMESIDE CITIZENS ADVICE BUREAU LIMITED

## NOTES TO THE FINANCIAL STATEMENTS

for the year ended 31 March 2008

### 10 Movement of funds (continued)

The designated funds are unrestricted funds earmarked by the charity for the following projects

	2008	2007
	£	£
Advocacy	-	(8,282)
Legal Services Commission	-	(44,458)
ChoiceE Information Shop	31,910	25,738
Acresfield Outreach	4,499	4,499
	<u>36,409</u>	<u>(22,503)</u>

The general fund relates to the main bureau where volunteers offer advice to the Tameside population on an open-door basis and by appointment. The Advocacy Service provides representation for older people in residential care and nursing homes.

The ChoiceE Information Shop provides information for older people and vulnerable adults on residential care and nursing homes available in the area, sheltered accommodation, home care and home support and other sub-threshold services.

Acresfield Outreach provides a one day per week open-door generalist advice service primarily for the residents of Harbour Farm estate, Newton, Hyde.

The company received a grant of £71,913 from the DTI Financial Inclusion Fund, used to provide face-to-face financial advice. At the year end the balance of this restricted fund was £nil.

### 11 Pensions

The company is a small admitted body in a defined benefit pension scheme administered by Tameside Metropolitan Borough Council on behalf of The Greater Manchester Pension Fund. The assets of the scheme are held separately from those of the company. The company is unable to identify its share of the underlying assets and liabilities. Contributions to the scheme are charged to the profit and loss account to spread the cost of the pensions over the employees' working lives with the company. The contributions are determined by a qualified actuary on the basis of triennial valuations using the projected unit method. The most recent valuation was at 31 March 2007, when the value of the fund's assets represented 102% of the benefits that had accrued to members based on an anticipated excess annual return from equities of 1.5%. Other assumptions used were investment returns of 6.3% and salary increases of 4.4% per annum. The rates of contribution for the 3 years following the valuation were set 12.6% of payroll costs. The pension charge for the year was £15,971.

### 12 Related party transactions

The company relies for most of its funding on Tameside Metropolitan Borough Council. Their contributions are analysed in note 2 to the accounts.

**TAMESIDE CITIZENS ADVICE BUREAU LIMITED**  
**DETAILED INCOME AND EXPENDITURE ACCOUNT - CAB**

for the year ended 31 March 2008

	2008		2007	
	£	£	£	£
<b>Income.</b>				
Grants - Tameside MBC		190,613		168,349
Grants - Citizens Advice		-		-
Donations		1,186		919
Investment income	4,797		1,695	
Accommodation and service charge	-		9,000	
Services sold	1,251		2,489	
		6,048		13,184
		197,847		182,452
<b>Expenditure:</b>				
Ashton-under-Lyne and Central administration				
Staff salaries and NIC	122,372		117,484	
Electricity	1,567		1,249	
Gas	839		1,543	
Water	656		732	
Catering and cleaning materials	1,515		2,383	
Rent	8,840		13,785	
General repairs and maintenance	2,318		31	
Volunteers' travel	2,025		2,663	
Printing and stationery	3,372		4,279	
Postage	706		1,379	
Telephone	2,918		4,012	
Insurance	1,347		1,935	
Subscriptions	276		326	
Miscellaneous	248		120	
Legal fees	1,500		30	
AGM costs	2,096		1,346	
Accountancy	3,693		3,470	
Bank charges	16		31	
Computer costs	6,696		7,005	
Language line	817		1,111	
Publicity	200		-	
Capital spending	3,309		1,064	
Recruitment	3,087		371	
Travelling and course fees	3,912		1,295	
		174,325		167,644
Surplus for the year		23,522		14,808

**TAMESIDE CITIZENS ADVICE BUREAU LIMITED**  
**DETAILED INCOME AND EXPENDITURE ACCOUNT - ADVOCACY**  
**for the year ended 31 March 2008**

	<b>2008</b>		<b>2007</b>	
	£	£	£	£
<b>Income.</b>				
Grants		<b>82,569</b>		80,000
Other Income		<b>1,697</b>		-
Staff salaries and NIC	<b>75,819</b>		80,119	
Staff travel	-		743	
General repairs and maintenance	<b>17</b>		483	
Printing and stationery	<b>208</b>		228	
Computer costs	<b>1,374</b>		23	
Postage	<b>13</b>		179	
Telephone	<b>904</b>		1,484	
Travelling and course fees	<b>330</b>		122	
Accommodation and service charges	-		3,000	
Insurances	<b>203</b>		220	
Electricity	<b>268</b>		221	
Gas	<b>106</b>		152	
Water	<b>116</b>		37	
Subscriptions	<b>68</b>		-	
Capital spending	-		34	
Accountancy	<b>579</b>		261	
Miscellaneous	-		3	
Rent	<b>1,100</b>		275	
		<b>81,105</b>		87,584
<b>Surplus/(Deficit) for the year</b>		<b>3,161</b>		<b>(7,584)</b>

**TAMESIDE CITIZENS ADVICE BUREAU LIMITED**  
**DETAILED INCOME AND EXPENDITURE ACCOUNT - LSC**

**for the year ended 31 March 2008**

	<b>2008</b>		<b>2007</b>	
	£	£	£	£
<b>Income:</b>				
Grants		-		113,276
Other income		-		207
		<u>-</u>		<u>113,483</u>
		-		
Staff salaries and NIC	6,862		139,897	
General repairs and maintenance	565		154	
Printing and stationery	56		1,696	
Postage	-		1,446	
Electricity	34		493	
Catering and cleaning	-		41	
Insurance	253		299	
Telephone	330		1,102	
Travelling and course fees	-		1,560	
Subscriptions	320		219	
Rent	220		3600	
Accommodation and service charges	-		3000	
Gas	(13)		644	
Water	-		123	
Computer costs	-		587	
Miscellaneous	1,246		42	
Language Line	-		45	
Accountancy	-		444	
Recruitment	-		3,119	
Capital spending	-		102	
	<u>-</u>		<u>-</u>	
		<b>9,873</b>		<b>158,613</b>
		<u>(9,873)</u>		<u>(45,130)</u>
<b>Deficit for the year</b>				



**TAMESIDE CITIZENS ADVICE BUREAU LIMITED**  
**DETAILED INCOME AND EXPENDITURE ACCOUNT - CHOICE**  
**for the year ended 31 March 2008**

	<b>2008</b>		<b>2007</b>	
	£	£	£	£
<b>Income</b>				
Grants		<b>46,399</b>		44,960
Services recharged		-		-
		<u><b>46,399</b></u>		<u>44,960</u>
 Staff salaries and NIC	<b>28,118</b>		21,639	
General repairs and maintenance	<b>223</b>		91	
Printing and stationery	<b>2,658</b>		996	
Postage	<b>354</b>		282	
Catering and cleaning	<b>220</b>		126	
Electricity	<b>678</b>		460	
Water	<b>291</b>		316	
Insurance	<b>88</b>		25	
Publicity	<b>357</b>		575	
Telephone	<b>1,096</b>		887	
Rent	<b>5,687</b>		7,500	
Computer costs	<b>176</b>		142	
Accommodation and service charges	-		3,000	
Capital spending	<b>153</b>		34	
Subscriptions	<b>(5)</b>		121	
Miscellaneous	-		103	
Accountancy	<b>133</b>		87	
	<u></u>	<u><b>40,227</b></u>	<u></u>	<u>36,384</u>
 <b>Surplus for the year</b>		<u><u><b>6,172</b></u></u>		<u><u>8,576</u></u>

**TAMESIDE CITIZENS ADVICE BUREAU LIMITED**  
**DETAILED INCOME AND EXPENDITURE ACCOUNT – FIF**  
**for the year ended 31 March 2008**

	<b>2008</b>		<b>2007</b>	
	£	£	£	£
<b>Grants.</b>		<b>71,913</b>		<b>37,331</b>
Staff salaries and NIC	<b>63,213</b>		28,979	
Recruitment costs	-		248	
Printing and stationery	<b>1,073</b>		1,286	
Postage	<b>644</b>		339	
General repairs and maintenance	<b>36</b>		1,738	
Electricity	<b>410</b>		84	
Gas	<b>212</b>		219	
Water	<b>245</b>		47	
Insurance	<b>352</b>		68	
Computer costs	<b>478</b>		220	
Rent	<b>2,420</b>		605	
Capital spending	<b>326</b>		3,224	
Travelling and course fees	<b>121</b>		51	
Subscriptions	<b>1,068</b>		(8)	
Miscellaneous	-		95	
Telephone	<b>892</b>		136	
		<b>71,913</b>		<b>37,331</b>
<b>Surplus for the year</b>		<b>-</b>		<b>-</b>

**TAMESIDE CITIZENS ADVICE BUREAU LIMITED**  
**DETAILED INCOME AND EXPENDITURE ACCOUNT – ASP**  
**for the year ended 31 March 2008**

	<b>2008</b>		<b>2007</b>	
	£	£	£	£
<b>Grants:</b>		<b>13,169</b>		<b>4,320</b>
Staff salaries and NIC	<b>11,627</b>		2,212	
Recruitment costs	-		75	
Travelling and course fees	<b>58</b>		-	
Printing and stationery	<b>151</b>		84	
Computer costs	<b>80</b>		-	
Postage	<b>82</b>		42	
General repairs and maintenance	<b>17</b>		55	
Gas	<b>21</b>		11	
Electric	<b>43</b>		1	
Water	<b>45</b>		2	
Insurance	<b>7</b>		-	
Telephone	<b>406</b>		29	
Rent	<b>220</b>		55	
Miscellaneous	-		113	
Subscriptions	<b>337</b>		-	
Accountancy	<b>65</b>		-	
Capital spending	<b>10</b>		1,641	
		<b>13,169</b>		<b>4,320</b>
Surplus for the year		<b>-</b>		<b>-</b>