

Company registration number 02910968
Charity registration number 1089268

Burnley District Citizens Advice Service

Annual Report and Financial Statements
for the Year Ended 31 March 2012

M R Heaton FCCA
4 - 6 Grimshaw Street
Burnley
Lancashire
BB11 2AZ

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Burnley District Citizens Advice Service

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Burnley District Citizens Advice Service
Reference and Administrative Details

Charity name	Burnley District Citizens Advice Service
Charity registration number	1089268
Company registration number	02910968
Principal office	61-63 Every Street Nelson Lancashire BB9 7LT
Registered office	61-63 Every Street Nelson Lancashire BB9 7LT
Trustees	Mrs R Charnley Ms W Croft Mr P Kenyon Mr D Taylor
Secretary	Mr D Taylor
Accountant	M R Heaton FCCA 4 - 6 Grimshaw Street Burnley Lancashire BB11 2AZ

Burnley District Citizens Advice Service
Trustees' Report

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing Document

The charity is governed by its Memorandum and Articles of Association as amended on 9 January 2002

The charity is headed by its trustees

In 1 April 2011 the charity merged with Pendle District Citizens Advice Bureau (Charity number 1111611) The existing Pendle bureau becoming the merged charity, being renamed Burnley & Pendle Citizens Advice Bureau The remaining trustees of the Burnley bureau were appointed trustees of the merged charity on the same date

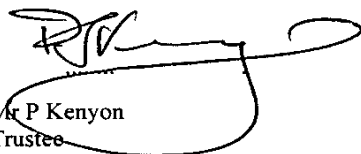
All activities and funds of the Burnley District Citizens Advice Service were transferred to the merged charity with effect from 1 April 2011

In due course, the charity will be dissolved and the company struck off the register at Companies House and the Charities Commission

Small company provisions

This report has been prepared in accordance with the small companies regime under the Companies Act 2006

Approved by the Board on 25 April 2012 and signed on its behalf by


Mr P Kenyon
Trustee

Burnley District Citizens Advice Service
Statement of Financial Activities (including Income and Expenditure Account) for the
Year Ended 31 March 2012

		Unrestricted Funds	Total Funds 2012	Total Funds 2011
	Note	£	£	£
Incoming resources				
Incoming resources from generated funds				
Voluntary income	2	-	-	74,634
Investment income	4	-	-	21
Incoming resources from charitable activities	5	-	-	177,270
Other incoming resources	6	-	-	1,660
Total incoming resources		<u>-</u>	<u>-</u>	<u>253,585</u>
Resources expended				
Charitable activities	7	43,012	43,012	239,951
Governance costs	7	-	-	3,075
Total resources expended		<u>43,012</u>	<u>43,012</u>	<u>243,026</u>
Net movements in funds		(43,012)	(43,012)	10,559
Reconciliation of funds				
Total funds brought forward		<u>43,012</u>	<u>43,012</u>	<u>32,453</u>
Total funds carried forward		<u>-</u>	<u>-</u>	<u>43,012</u>

The notes on pages 5 to 10 form an integral part of these financial statements

Burnley District Citizens Advice Service (Registration number: 02910968)

Balance Sheet as at 31 March 2012

		2012		2011	
	Note	£	£	£	£
Current assets					
Debtors	12	-		13,486	
Cash at bank and in hand		-		33,517	
			-		47,003
Creditors: Amounts falling due within one year	13		-		(3,991)
Net current assets			-		43,012
Net assets			-		43,012
The funds of the charity:					
Unrestricted funds					
Unrestricted income funds			-		43,012
Total charity funds			-		43,012

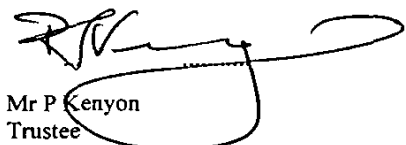
For the financial year ended 31 March 2012, the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies

The members have not required the charity to obtain an audit of its accounts for the year in question in accordance with section 476

The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts

These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies regime and with the Financial Reporting Standard for Smaller Entities (effective April 2008)

Approved by the Board on 25 April 2012 and signed on its behalf by


Mr P Kenyon
Trustee

The notes on pages 5 to 10 form an integral part of these financial statements

Burnley District Citizens Advice Service
Notes to the Financial Statements for the Year Ended 31 March 2012

1 Accounting policies

Basis of preparation

The financial statements have been prepared under the historical cost convention and in accordance with the Statement of Recommended Practice 'Accounting and Reporting by Charities (SORP 2005)', issued in March 2005, the Financial Reporting Standard for Smaller Entities (effective April 2008) and the Companies Act 2006

Fund accounting policy

Unrestricted income funds are general funds that are available for use at the trustees' discretion in furtherance of the objectives of the charity

Further details of each fund are disclosed in note 18

Incoming resources

Grants that provide core funding or are of a general nature are recognised where there is entitlement, certainty of receipt and the amount can be measured with sufficient reliability

Investment income is recognised on a receivable basis

Income from charitable activities includes income recognised as earned (as the related goods or services are provided) under contract

Resources expended

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

Charitable 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

Governance costs

Governance costs include costs of the preparation and examination of the statutory accounts, the costs of trustee meetings and the cost of any legal advice to trustees on governance or constitutional matters

Irrecoverable VAT

Irrecoverable VAT is charged against the category of resources expended for which it was incurred

Fixed assets

Individual fixed assets costing £100 or more are initially recorded at cost

Depreciation

Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows

Equipment	3 - 5 years straight line
Fixtures and fittings	5 years straight line
Alterations to Leasehold Property	over the term of the lease

Burnley District Citizens Advice Service
Notes to the Financial Statements for the Year Ended 31 March 2012

continued

Operating leases

Rentals payable under operating leases are charged in the statement of financial activities on a straight line basis over the lease term

Pensions

The charity operates a defined contribution pension scheme. Contributions are charged in the statement of financial activities as they become payable in accordance with the rules of the scheme

2 Voluntary income

	Unrestricted Funds £	Total Funds 2012 £	Total Funds 2011 £
Grants			
Lancashire County Council - Future Jobs Fund	-	-	28,764
Financial Inclusion Funding	-	-	45,870
	<u>-</u>	<u>-</u>	<u>74,634</u>

3 Grants receivable

	Unrestricted Funds £	Total Funds 2012 £	Total Funds 2011 £
Lancashire County Council - Future Jobs Fund	-	-	28,764
Financial Inclusion Funding	-	-	45,870
	<u>-</u>	<u>-</u>	<u>74,634</u>

4 Investment income

	Unrestricted Funds £	Total Funds 2012 £	Total Funds 2011 £
Bank interest receivable	-	-	21
	<u>-</u>	<u>-</u>	<u>21</u>

Burnley District Citizens Advice Service
Notes to the Financial Statements for the Year Ended 31 March 2012

continued

5 Incoming resources from charitable activities

	Unrestricted Funds £	Total Funds 2012 £	Total Funds 2011 £
Advice services			
Burnley Borough Council	-	-	105,285
Community Legal Services	-	-	43,905
Primary Care Trust	-	-	28,080
	<u>-</u>	<u>-</u>	<u>177,270</u>

6 Other incoming resources

	Unrestricted Funds £	Total Funds 2012 £	Total Funds 2011 £
Other income			
Other income	<u>-</u>	<u>-</u>	<u>1,660</u>

7 Total resources expended

	Advice services £	Total £
Direct costs		
Donation to Burnley & Pendle Citizens Advice Bureau	<u>43,012</u>	<u>43,012</u>

8 Trustees' remuneration and expenses

No trustees received any remuneration during the year

Burnley District Citizens Advice Service
Notes to the Financial Statements for the Year Ended 31 March 2012

continued

9 Employees' remuneration

The average number of persons employed by the charity (excluding trustees) during the year was as follows

	2012 No.	2011 No.
Direct charitable	-	13

The aggregate payroll costs of these persons were as follows

	2012 £	2011 £
Wages and salaries	-	167,424
Social security	-	11,710
Other pension costs	-	5,763
	-	184,897

No employee received emoluments of more than £60,000 during the year (2011 - No 0)

10 Taxation

The company is a registered charity and is, therefore, exempt from taxation

11 Tangible fixed assets

	Short leasehold and other interests in land and buildings £	Fixtures, fittings and equipment £	Total £
Cost			
As at 1 April 2011	73,478	61,946	135,424
Disposals	(73,478)	(61,946)	(135,424)
As at 31 March 2012	-	-	-
Depreciation			
As at 1 April 2011	73,478	61,946	135,424
Eliminated on disposals	(73,478)	(61,946)	(135,424)
As at 31 March 2012	-	-	-
Net book value			
As at 31 March 2012	-	-	-
As at 31 March 2011	-	-	-

Burnley District Citizens Advice Service
Notes to the Financial Statements for the Year Ended 31 March 2012

continued

12 Debtors

	2012 £	2011 £
Trade debtors	-	9,770
Prepayments and accrued income	-	3,716
	<u>-</u>	<u>13,486</u>

13 Creditors: Amounts falling due within one year

	2012 £	2011 £
Taxation and social security	-	447
Other creditors	-	1,308
Accruals and deferred income	-	2,236
	<u>-</u>	<u>3,991</u>

14 Members' liability

The charity is a private company limited by guarantee and consequently does not have share capital. Each of the members is liable to contribute an amount not exceeding £1 towards the assets of the charity in the event of liquidation.

15 Operating lease commitments

As at 31 March 2012 the charity had annual commitments under non-cancellable operating leases as follows:

Operating leases which expire

	Land and Buildings	
	2012 £	2011 £
Within one year	<u>-</u>	<u>14,950</u>

Burnley District Citizens Advice Service
Notes to the Financial Statements for the Year Ended 31 March 2012

continued

16 Pension scheme

Defined contribution pension scheme

The charity operates a defined contribution pension scheme. The pension cost charge for the period represents contributions payable by the charity to the scheme and amounted to none (2011 - £5,763)

There were no outstanding or prepaid contributions at either the beginning or end of the financial year

17 Related parties

Controlling entity

The charity is controlled by the trustees who are all directors of the company

18 Analysis of funds

	At 1 April 2011	Resources expended	At 31 March 2012
	£	£	£
General Funds			
Unrestricted income fund	43,012	(43,012)	-

19 Net assets by fund

	Unrestricted Funds	Total Funds 2012	Total Funds 2011
	£	£	£
Tangible assets	-	-	-
Current assets	-	-	47,003
Creditors Amounts falling due within one year	-	-	(3,991)
Net assets	-	-	43,012