

CHRISTCHURCH CITIZENS ADVICE BUREAU

ACCOUNTS
for the year ended
31 March 2010

Lewis Ball & Co
Certified Public Accountants
William House
32 Bargates
CHRISTCHURCH
Dorset
BH23 1QL

TUESDAY



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COMPANIES HOUSE

CHRISTCHURCH CITIZENS ADVICE BUREAU

COMPANY INFORMATION

Company Number 03024636

Charity Registration Number 1046472

Directors
P G Solomons (Chairman)
D Knight (Treasurer)
R Dnscoil
G J Hawking
J A Jamieson MBE
L Taylor
J E Spencer

Secretary D Knight

Registered Office
2 Sopers Lane
Chrntchurch
Dorset BH23 1JG

Honorary Legal Adviser
P G Solomons
Solomons Solicitors
8 Seamoore Road
Westbourne
Bournemouth
Dorset BH4 9AN

Accountants
Lewis Ball and Company
Certified Public Accountants
William House
32 Bargates
Christchurch
Dorset BH23 1QL

Bankers
National Westminster Bank plc
57-High Street
Christchurch
Dorset BH23 1BB

CHRISTCHURCH CITIZENS ADVICE BUREAU

REPORT OF THE DIRECTORS
FOR THE YEAR ENDED 31 MARCH 2010

Principal Activity

The principal activity of the Company, which is a registered charity, is that of providing advice to the public

Directors

The Directors at 31st March 2010 are shown on Page 1 The Directors who have served during the period under review are

P G Solomons

Chairman

D Knight

Treasurer and Secretary

R Driscoll

G J Hawking

J A Jamieson MBE

I Singer

J E Spencer

L Taylor

Directors' Responsibilities

Company law requires the Directors to prepare Accounts for each financial period, which give a true and fair view of the state of affairs of the Company and of the profit and loss of the company for the period. In preparing those Accounts the Directors are required to

- 1 select suitable accounting policies, and apply them, consistently,
- 2 make judgements and estimates that are reasonable and prudent,
- 3 follow applicable accounting standards, subject to any material departures disclosed and explained in the Accounts
- 4 prepare the Accounts on a going concern basis unless it is inappropriate to presume that the company will continue in business

The Directors are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the Company and to enable it to ensure that the accounts comply with the Companies Act 2006. They are also responsible for taking reasonable steps for the prevention and detection of fraud and other irregularities

By order of the Board

2 Sopers Lane
Christchurch
Dorset BH23 1JG


D Knight - Secretary

CHRISTCHURCH CITIZENS ADVICE BUREAU

INDEPENDENT EXAMINERS REPORT

ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2010

Independent Examiners' Report on the Accounts of the Management Committee of Christchurch Citizens Advice Bureau

We report on the Accounts of the Company for the year ended 31 March 2010 which are set out on pages 4 to 10 from the accounting records and from information and explanations supplied to us by the management of the Company

Respective Responsibilities of the Management Committee and Examiners

As the Chanty's Management Committee, you are responsible for the preparation of the Accounts. You consider that the Company is exempt from the audit requirements of Section 43 (2) of the Charities Act 1993 (The Act). On the basis of procedure specified on the General directions given to the Chanty Commissioners under Section 43(7)b of the Act, it is our responsibility to state whether particular matters have come to our attention.

Basis of Independent Examiners' Report

Our examination was carried out in accordance with the General Directions given by the Chanty Commissioners. An examination includes a review of the accounting records kept by the Chanty and a comparison of the Accounts presented with these records. It also includes consideration of any unusual items or disclosures in the Accounts and seeking explanations from you as the Management Committee, concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and, consequently, we do not express an audit opinion on the view given by the Accounts.

Independent Examiners' Statement

In connection with our examination, no matter has come to our attention

- 1 which gives us reasonable cause to believe that in any material respect the requirements to keep accounting records in accordance with Section 41 of the Act and to prepare Accounts which accord with the accounting records and to comply with the accounting requirements of the Act have not been met, or
- 2 to which, in our opinion, attention should be drawn in order to enable a proper understanding of the Accounts to be reached

WILLIAM HOUSE
32 BARGATES
CHRISTCHURCH
DORSET BH23 1QL

LEWIS BALL AND COMPANY



Date

02.06.2010

CERTIFIED PUBLIC ACCOUNTANTS

CHRISTCHURCH CITIZENS ADVICE BUREAU
STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31st MARCH 2010

	Notes	<u>Unrestricted Funds 2010</u>	<u>Restricted Funds 2010</u>	<u>Total Funds 2010</u>	<u>Total Funds 2009</u>
		£	£	£	£
<u>INCOMING RESOURCES</u>	1b				
Grants		148,233	52,490	200,723	162,256
Donations		5,015	-	5,015	7,001
Investment Income		447	-	447	2,943
TOTAL INCOMING RESOURCES	Page 8	<u>153,695</u>	<u>52,490</u>	<u>206,185</u>	<u>172,200</u>
<u>OUTGOING RESOURCES</u>	1c				
Establishment Costs		18,810	-	18,810	9,854
Giving Advice & Professional Support		20,452	-	20,452	16,739
Staff Costs	2	99,356	39,100	138,456	133,634
Travelling Expenses		5,567	214	5,781	6,053
Training etc		814	-	814	1,644
Transfer to Reserves	3	19,000	-	19,000	1,667
Reallocation of Running Expenses	-	13,176	13,176	-	-
TOTAL RESOURCES EXPENDED	Page 9	<u>150,823</u>	<u>52,490</u>	<u>203,313</u>	<u>169,591</u>
NET INCOMING RESOURCES		<u>2,872</u>	<u>-</u>	<u>2,872</u>	<u>2,609</u>

**CHRISTCHURCH CITIZENS ADVICE BUREAU
BALANCE SHEET AS AT 31st MARCH 2010**


	Notes	<u>Unrestricted Funds 2010</u> £	<u>Restricted Funds 2010</u> £	<u>Total Funds 2010</u> £	<u>Total Funds 2009</u> £
FIXED ASSETS					
Tangible Assets	5	195,908	-	195,908	195,908
CURRENT ASSETS					
Debtors	6	3,310	-	3,310	6,802
Cash at bank and in hand		90,572	1,473	92,045	68,806
		93,882	1,473	95,355	75,608
LESS					
Creditors falling due within one year	7	6,451	1,473	7,924	10,049
NET CURRENT ASSETS		<u>87,431</u>	<u>-</u>	<u>87,431</u>	<u>65,559</u>
TOTAL NET ASSETS		<u>283,339</u>	<u>-</u>	<u>283,339</u>	<u>261,467</u>
GENERAL FUNDS - Unrestricted					
Accumulated Funds		209,353	-	209,353	206,744
Add Surplus for Year		2,872	-	2,872	2,609
Balance as at 31/03/2010		212,225	-	212,225	209,353
Reserve Funds b/fwd		52,114	-	52,114	50,447
Add Transfer		19,000	-	19,000	1,667
Balance as at 31/03/2010	10	71,114	-	71,114	52,114
TOTAL GENERAL FUNDS		<u>283,339</u>	<u>-</u>	<u>283,339</u>	<u>261,467</u>

Notice has been deposited under Section 477(2) of the Companies Act 2006 in relation to its financial statements for the year ended 31 March 2010

The Directors acknowledge their responsibilities for:

- a) ensuring that the Company keeps accounting records which comply with Section 386 of the Companies Act 2006 and
- b) preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of each financial year and of its profit and loss for each financial year in accordance with the requirements of Section 393 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the company
- c) taken advantage of the Companies Act 2006 in not having these accounts audited under Section 476 (total exemption)

The Accounts on Pages 4 to 10 were approved by the Board of Directors on 7-6-10 and were signed on its behalf by


P G Solemans - Chairman

CHRISTCHURCH CITIZENS ADVICE BUREAU
NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31st MARCH 2010

1 ACCOUNTING POLICIES

The following accounting policies have been used consistently in dealing with the items which are considered material in relation to the company's accounts

a Basis of Accounting

The accounts have been prepared under the Historical Cost Convention Accounting Rules and are in accordance with the applicable accounting standards and the Charities Statement of Recommended Practice

b Incoming Resources

These are recorded when they become due

c Outgoing Resources

These are recorded when the indebtedness is incurred

d Taxation

Being a registered charity the Company is exempt from Corporation Tax under Section 505 of the Income and Corporation Tax Act 1998

e Tangible Fixed Assets

Depreciation has been provided for on the following basis for items held at 1st April 2009

Fixtures and equipment	Over 4 to 10 years for items costing over £2,000
	There were no individual items with current values falling into this category
Freehold Land and Buildings	It is the Directors view that the current value as shown in the accounts represents its current market valuation

f Share Capital

The Company is limited by guarantee and does not have share capital. In the event of the Company being wound-up, each member's liability is limited to £1

2 EMPLOYEE EMOLUMENTS

	2010	2009
	£	£
Gross Salaries	123,380	118,094
Employers National Insurance Contributions	10,543	9,969
Pension contributions - Current year	4,533	5,571
	<u>138,456</u>	<u>133,634</u>
Directors emoluments	<u>-</u>	<u>-</u>
Average number of employees	8	8

There were no employees with emoluments of above £50,000

3 TRANSFERS

During the year £19,000 was transferred to reserves - see page 7 item 10 for details

4 DIRECTORS EXPENSES

There were no directors expenses paid in the year (previous year £Nil)

CHRISTCHURCH CITIZENS ADVICE BUREAU
NOTES TO THE ACCOUNTS (CONTINUED)

5 TANGIBLE ASSETS

	Freehold Land & Buildings
Cost	£
At 1 April 2009	195 908
Additions	-
At 31 March 2010	195,908
Depreciation for the year (See 1e of Accounting Policies)	-
Net Book Value at 31 March 2010	<u>195,908</u>

It is the Directors view that the current value as shown in the accounts
represents its current market valuation

6 Debtors

	2010	2009
	£	£
Balance of Grants		
Unrestricted	3 000	3,000
Restricted	-	2,881
Gift Aid Income Tax Recovery	240	708
Other	70	213
	<u>3 310</u>	<u>6,802</u>

7 Creditors

	2010	2009
	£	£
Salaries & Pensions	4,974	2,000
Trade Creditors	727	622
Tax & National Insurance	-	3,305
Grants received in Advance		
Unrestricted	-	901
Restricted	1 473	2 521
Auditors Fees	750	700
	<u>7 924</u>	<u>10,049</u>

8 Post Balance Sheet Items

No material events have occurred since 31 March 2010 which would affect the results shown by the above accounts

9 Contingent Liabilities

There were no contingent liabilities at 31 March 2010

10 Reserves

	£	£
Operating reserve - This sum has been designated by the Trustees for the purpose of covering 3 months of running costs Balance at 1 April b/fwd	30,000	
Transfer in year	16,000	46,000
(Expenditure in year £184,000 - 3 months = £46,000)		

Computer reserve - This sum has been designated by the Trustees for the purpose of meeting the cost of replacing / upgrading computer equipment

Balance at 1 April 2009 b/fwd 4 947

Premises reserve - This sum has been designated by the Trustees for the purpose of meeting the costs of necessary refurbishment

Balance at 1 April 2009 b/fwd 17,167
Add Provision in 2009/10 -3 000 20,167

Total at 31 March 2010 71 114

**CHRISTCHURCH CITIZENS ADVICE BUREAU
DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31st MARCH 2010**

	<u>Unrestricted Funds 2010</u>	<u>Restricted Funds 2010</u>	<u>Total Funds 2010</u>	<u>Total Funds 2009</u>
	£	£	£	£
GRANTS				
Christchurch Borough Council	53,780	-	53,780	53,780
Legal Services Commission Debt & Welfare Benefits	51,216	-	51,216	45,428
Dorset County Council - Training	12,500	-	12,500	7,563
Lottery - Advice Plus		18,817	18,817	18,669
Royal British Legion		20,115	20,115	5,029
Additional Hours Project		13,558	13,558	1,764
Burton Parish Council	200	-	200	250
Twynham Housing Association	11,237	-	11,237	10,647
Wessex Water	7,300	-	7,300	7,125
Money Advice (Mary Magdalene)	8,000	-	8,000	8,000
Home Visits (Mary Magdalene)	4,000	-	4,000	4,000
TOTAL GRANTS	<u>148,233</u>	<u>52,490</u>	<u>200,723</u>	<u>162,256</u>
DONATIONS				
General	2,480	-	2,480	3,274
Gift Aided	1,336	-	1,336	3,727
CAB Friends Fund Raising	1,199	-	1,199	-
TOTAL DONATIONS	<u>5,015</u>	<u>-</u>	<u>5,015</u>	<u>7,001</u>
INVESTMENT INCOME	447	-	447	2,943
TOTAL INCOMING RESOURCES	<u>153,695</u>	<u>52,490</u>	<u>206,185</u>	<u>172,200</u>

**CHRISTCHURCH CITIZENS ADVICE BUREAU
DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31st MARCH 2010**

	<u>Unrestricted</u> <u>Funds 2010</u>	<u>Restricted</u> <u>Funds 2010</u>	<u>Total Funds</u> <u>2010</u>	<u>Total Funds</u> <u>2009</u>
	£	£	£	£
MANAGEMENT & ADMINISTRATION EXPENSES				
ESTABLISHMENT COSTS				
Accountancy	717	-	717	731
Heat, Light, Water, Sewerage	3,521	-	3,521	2 705
Insurance	1,503	-	1,503	1,387
Maintenance Office Equipment	2,413	-	2,413	617
Maintenance Premises	9,239	-	9,239	2 137
Sundry Expenses	1,418	-	1 418	1 870
	<u>18,811</u>	<u>-</u>	<u>18,811</u>	<u>9,447</u>
GENERAL ADVICE & PROFESSIONAL SUPPORT				
Postage	3,311	-	3 311	2,764
Printing & Stationery	5,549	-	5,549	3,999
Telephone Calls & Rentals	5,934	-	5,934	5,075
Professional Indemnity	804	-	804	785
Reference Material	1,706	-	1,706	1,321
Software & Equipment	2,810	-	2,810	2,680
Case Expenses	337	-	337	115
	<u>20,451</u>	<u>-</u>	<u>20,451</u>	<u>16,739</u>
STAFF COSTS				
Salaries & Wages	96,051	37,872	133,923	128,470
Pension Contributions	3,305	1,228	4,533	5,571
Travel Expenses	5,567	214	5 781	6 053
	<u>104,923</u>	<u>39,314</u>	<u>144,237</u>	<u>140,094</u>
TRAINING & MAINTAINING ADVISER SKILLS				
Training costs	814	-	814	1,644
TRANSFERS				
- Operating Reserve	16 000	-	16,000	-
- Premises Reserve	3,000	-	3,000	1 667
- Reallocation of Running Expenses	13 176	13 176	-	-
	<u>5,824</u>	<u>13,176</u>	<u>19,000</u>	<u>1,667</u>
TOTAL MANAGEMENT & ADMINISTRATION EXPENSES	<u>150,823</u>	<u>52,490</u>	<u>203,313</u>	<u>169,591</u>

Analysis of Restricted Funds 2009 / 2010

	Lottery - Advice Plus £	Additional Hours £	Royal British Legion £	Total £
INCOME				
Grants Received	<u>18,817</u>	<u>13,558</u>	<u>20,115</u>	<u>52,490</u>
EXPENDITURE				
Salary & Pension Costs	18,403	7,870	12,827	39,100
Training	-	-	-	-
Travelling	214	-	-	214
Contribution to Running Expenses	<u>- 200</u>	<u>- 5,688</u>	<u>- 7,288</u>	<u>13,176</u>
Total Expenditure	<u>18,817</u>	<u>13,558</u>	<u>20,115</u>	<u>52,490</u>