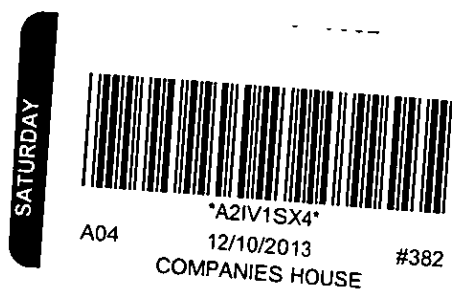


Registered number  
3537836

**Bournemouth Citizens Advice Bureau**  
**Report and Unaudited Accounts**  
**Year ended 31 March 2013**



**Bournemouth Citizens Advice Bureau**  
**Year ended 31 March 2013**  
**Report and accounts**  
**Contents**

	<b>Page</b>
Company information	1
Report of the Trustees	2
Independent Examiner's Report	6
Statement of Financial Activities	7
Balance sheet	8
Notes to the accounts	9

**Bournemouth Citizens Advice Bureau****Year ended 31 March 2013****Report and accounts****Company Information**

Bournemouth Citizens Advice Bureau is a company limited by guarantee and not having a share capital and is governed by its Memorandum and Articles of Association

The company is a registered charity

**Trustees (Directors) at the date of this report**

Keith Agombar

Ao Ajomale

Patrick Bligh-Cheesman

Tony Bradley

Bob Hucklesby

Jayne Kerry

Matthew Moore

Chris Purkis

Ted Taylor

**Company Secretary and Registered Office**

Chris Purkis

The West Wing, Town Hall, Bourne Avenue, Bournemouth, Dorset BH2 6DX

**Accountants and Independent Examiner**

Accounting for Charities Ltd

Chartered Accountants

Arena, Holyrood Close, Poole BH17 7BA

**Bankers**

Lloyds TSB Bank plc

45 Old Christchurch Road, Bournemouth, Dorset BH1 1ED

Scottish Widows Bank plc

67 Morrison Street, Edinburgh EH3 8YJ

**Registered numbers**

Registered Company number 03537836

Registered Charity number 1074727

**Bournemouth Citizens Advice Bureau**  
**Year ended 31 March 2013**  
**Report of the Trustees**

The Trustees present their report and accounts for the year ended 31 March 2013

**Governance and management**

A Trustee Board, as constituted in accordance with the provisions set out in the Articles of Association, is responsible for the overall governance of the company. The Trustee Board is responsible for appointing certain of its members to act in an individual capacity, as its representatives, either as directors of the company or as company secretary, in accordance with the requirements of the Companies Acts. As a registered charity, the company is also required by the Charity Commissioners to appoint named individuals to act in a formal capacity as trustees of the charity, with duties and responsibilities as set out in charity law and regulations.

The maximum number of trustees is twelve, and the minimum is four. Trustees are either elected at the annual general meeting, nominated by member organisations or co-opted by the Trustee Board, providing that the total of co-opted and nominated trustees does not exceed one third of the total number of trustees. All elected trustees must retire from office at the third annual general meeting following the annual general meeting at which they were elected but may be re-elected. All nominated or co-opted trustees must retire from office at the third annual general meeting following the ordinary meeting of the Trustee Board at which they were appointed but may be re-elected.

**Trustees during the year and up to the date of this report**

Keith Agombar	co-opted	31 July 2013
Ao Ajomale	appointed	16 September 2009
Patrick Bligh-Cheesman	appointed	21 October 2010
Tony Bradley	appointed	21 October 2010
Peter Davidson	resigned	09 June 2012
Bob Hucklesby	co-opted	31 July 2013
Jayne Kerry	appointed	16 September 2009
Matthew Moore	appointed	26 October 2011
Ben Print	resigned	8 November 2012
Chris Purkis	appointed	09 February 2011
Ted Taylor	appointed	16 September 2009

**Trustee recruitment and training**

Trustees are recruited from member organisations and/or for the specific skills that they can bring to the charity. There is a trustee induction process and new trustees are invited to attend the Bureau to see the work of the charity. New trustees are also able to access relevant training and information in relation to the Bureau's affairs and operations and the role and duties of a trustee.

**Public benefit**

The Trustees have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing the charity's aims and objectives and in planning its future activities. They do not consider that the charity's activities include any potential detriment or harm or that they convey any significant incidental private benefit.

**Affiliation**

Bournemouth Citizens Advice Bureau is a member of The National Association of Citizens Advice Bureaux and is required to comply with the regulations provided by this umbrella organisation.

**Bournemouth Citizens Advice Bureau**  
**Year ended 31 March 2013**  
**Report of the Trustees**

**Objectives and activities**

Objectives

The objects of the charity are to promote any charitable purpose for the benefit of the community in the area of the Council of the Borough of Bournemouth, or any successor body to it, by the advancement of education, the protection and preservation of health, and the relief of poverty, sickness and distress

The principal charitable object of the company is to establish and conduct a free, independent, confidential and impartial service of advice, information and counsel for the benefit of the community and general public within the Borough of Bournemouth

Activities

In furtherance of the objects, the principal activity of the company is the operation of an independent Citizens Advice Bureau in Bournemouth, within the overall membership framework as laid down by the National Association of Citizens Advice Bureaux ("Citizens Advice")

We review our aims, objectives and activities each year. This review looks at what we achieved and the outcomes of our work in the previous 12 months. The review looks at the success of each key activity and the benefits they have brought to those groups of people we are set up to help. The review also helps us ensure our aim, objectives and activities remained focused on our stated purposes.

In addition to the provision of the core advice service, which is principally financed by grant funding from Bournemouth Borough Council, all of which helps the Charity meet its overall aims of providing the advice for the problems people face, the company also operated the following specific projects and services during the year under review. All of these additional operations assisted Bournemouth Citizens Advice Bureau rise to the challenge of meeting continuing increased demand in the current recession. Both central and local government have highlighted the social effects within Bournemouth that the recession has had and the Bureau's overall contribution has had a positive impact on the lives of those who use its services.

County Court - funded by Bournemouth Borough Council

This grant enabled the bureau to provide help and support to people at the County Court possession hearing sessions.

Wessex Water – funded by Wessex Water

This project enables people who experience arrears with Wessex water to obtain debt advice and support.

Recession Fund - funded by Bournemouth Borough Council

This fund enables the Bureau to extend its service in some of the most deprived parts of the Borough and to improve access to key money, benefit and advice services via a number of different delivery models.

BACH project – Funded by Knightstone Housing

Debt advisory project for tenants of Knightstone Housing

**Bournemouth Citizens Advice Bureau**  
**Year ended 31 March 2013**  
**Report of the Trustees**

Supporting People Debt Counsellor - funded by Supporting People Bournemouth Borough Council  
This project enables professionals working in Supporting People Floating Support projects to refer clients with whom they are working who face further difficulties because of debt to receive a holistic service

Advice Services Fund - Funded by the Big Lottery  
This fund offers debt and money advice to people in Bournemouth

PCT Fund - Funded by Bournemouth & Poole PCT  
This project offers a drop in service for people living in the Boscombe area

Keeble Community Worker - funded by Bournemouth Borough Council  
This project funds a community worker for the area of Keeble in the north of Bournemouth

South West Foundation Community Fund  
This project provides opportunities for unemployed and economically inactive to undertake training to become a volunteer with Bournemouth CAB

**Achievements and performance**

During the year ended 31 March 2013, the Bureau received 14,747 enquiries from 7,985 clients (total unique clients per CASE), which represents an decrease in the number of service users

The breakdown of the areas of work was as follows, together with comparatives for the previous year

	<u>2013</u>	<u>2012</u>
Welfare benefits	28%	25%
Consumer	4%	2%
Debt and Finance	22%	22%
Employment	12%	13%
Housing	12%	15%
Legal	6%	8%
Immigration	2%	2%
Signposting	6%	0%
Other	8%	13%

The management and trustees continue to monitor the number of enquiries and breakdown of areas of work to ensure resources are appropriately allocated. In addition, client feedback continues to be sought which provides information about methods of contact, waiting times and levels of satisfaction in relation to the advice offered

Volunteers

The Bureau's operations are supported to a significant extent by a team of unpaid volunteers, either acting as trained advisers or providing additional clerical and administrative support. Without the assistance of such volunteers, it would not be possible for the Bureau to provide the range of services currently made available to clients. The trustees and the directors once again wish to express their appreciation of the invaluable contribution made by the volunteers during the year under review

**Bournemouth Citizens Advice Bureau**  
**Year ended 31 March 2013**  
**Report of the Trustees**

**Risk management**

The Trustee Board actively reviews, on a regular basis, the major risks to which the charity is exposed, in particular those related to the operations and finances of the Bureau. The trustees and the directors are satisfied that systems have been established to enable regular reports to be produced so that the Trustee Board can monitor such risks and, where necessary, steps can be taken to mitigate exposure thereto.

**Financial Review**

The financial statements of the company for the year ended 31 March 2013 are as set out on pages 7 to 15 attached. The results are presented on an activity basis, in accordance with the Statement of Recommended Practice 2005, which provides a clear picture of the funding resources available to finance the various operational activities undertaken. The total incoming resources for the year ended 31 March 2013 amounted to £324,000. The total resources expended were £271,436 thereby generating a surplus for the year of £52,564, making the total funds to £161,859 at 31 March 2013.

Reserves Policy

The balance carried forward on the General Fund represents unrestricted funds arising from past operating results which are available to finance future activities. Such funds also represent the free reserves of the charity, as all fixed assets are separately designated within the Capital Equipment Fund. The level of free reserves is vital to the ongoing stability of the company's financial position, and should be viewed in relative terms with the level of operating activities and the degree of financial commitment and risk inherent therein. The Trustee Board's aim, notwithstanding the constraints inherent in the present funding arrangements is to maintain the balance of free reserves at a level which corresponds to approximately three to six months' expenditure on core activities. In order to protect this level of reserves, the trustees have this year transferred £75,000 into a Designated Core Continuity Fund. This represents a little over 3 months' running costs for the charity.

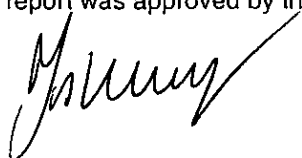
Investment Policy

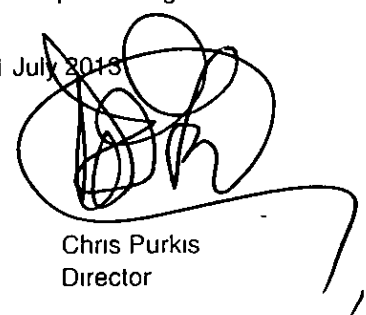
The Trustee Board adopts a risk averse strategy in relation to the investment of surplus funds. All cash funds held by the Bureau in excess of immediate requirements to finance its charitable activities are invested in interest-bearing deposit accounts with Lloyds TSB Bank plc, Scottish Widows Bank plc and Virgin Money plc. There are no other investments relevant to the Bureau's activities.

**Small company special provisions**

This report has been prepared in accordance with the provisions in Part 15 of the Companies Act 2006 applicable to companies subject to the small companies regime.

This report was approved by the Board on 31 July 2013.

  
Jayne Kerry  
Director

  
Chris Purkis  
Director

**Bournemouth Citizens Advice Bureau**  
**Year ended 31 March 2013**  
**Independent Examiner's Report to the Trustees of**  
**Bournemouth Citizens Advice Bureau**

I report on the accounts of the company for the year ended 31 March 2013, which are set out on pages 7 to 15

**Respective responsibilities of trustees and examiner**

The trustees (who are also the directors of the company for the purposes of company law) are responsible for the preparation of the accounts. The trustees consider that an audit is not required for this year under section 144 of the Charities Act 2011 ("the 2011 Act") and that an independent examination is needed. The charity's gross income exceeded £250,000 and I am qualified to undertake the examination by being a qualified member of the Institute of Chartered Accountants in England and Wales.

Having satisfied myself that the charity is not subject to audit under company law and is eligible for independent examination, it is my responsibility to

- examine the accounts under section 145 of the 2011 Act,
- to follow the procedures laid down in the General Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act, and
- to state whether particular matters have come to my attention

**Basis of independent examiner's report**

My examination was carried out in accordance with the General Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the company and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out below.

This report is made solely to the company's board of trustees, as a body, in accordance with the General Directions given by the Charity Commission. My examination has been undertaken so that I might state to the company's trustees those matters I am required to state to them in an Independent Examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the company and the company's trustees as a body, for my examination, for this report, or for the opinions I have formed.

**Independent examiner's statement**

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

- (1) which gives me reasonable cause to believe that in any material respect the requirements
- to keep accounting records in accordance with section 386 of the Companies Act 2006, and
  - to prepare accounts which accord with the accounting records, comply with the accounting requirements of section 396 of the Companies Act 2006 and with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charities,
- have not been met, or
- (2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached

*Keilah Towers*

Keilah Towers FCA

Director

Accounting for Charities Ltd

Arena, Holyrood Close, Poole BH17 7BA

date *30 September 2013*

**Bournemouth Citizens Advice Bureau**  
**Statement of Financial Activities**  
**for the year ended 31 March 2013**

**Income and expenditure**

	Notes	General Fund £	Designated Fund £	Restricted Funds £	2013 Total £	2012 Total £
<b>Incoming resources</b>						
<b>Incoming resources from generated funds</b>						
Voluntary income	2	12,411	-	-	12,411	2,568
Activities for generating funds		1,431	-	-	1,431	2,709
Investment income		1,549	-	-	1,549	956
<b>Incoming resources from charitable activities</b>						
	3	187,742	-	121,289	309,031	300,929
<b>Total incoming resources</b>		<u>203,133</u>	<u>-</u>	<u>121,289</u>	<u>324,422</u>	<u>307,162</u>
<b>Resources expended</b>						
<b>Costs of generating funds</b>						
Costs of generating voluntary income		(422)	-	-	(422)	(399)
<b>Charitable activities</b>	13	(169,255)	(5,638)	(94,866)	(269,759)	(253,973)
<b>Governance costs</b>	14	(1,677)	-	-	(1,677)	(2,021)
<b>Total resources expended</b>	4	<u>(171,354)</u>	<u>(5,638)</u>	<u>(94,866)</u>	<u>(271,858)</u>	<u>(256,393)</u>
<b>Net incoming/(outgoing) resources before transfers</b>						
		31,779	(5,638)	26,423	52,564	50,769
<b>[Net income/(expenditure) for year]</b>						
<b>Transfers</b>						
Gross transfers between funds	9 10	(65,534)	76,061	(10,527)	-	-
<b>Net movement in funds</b>		<u>(33,755)</u>	<u>70,423</u>	<u>15,896</u>	<u>52,564</u>	<u>50,769</u>
<b>Reconciliation of funds</b>						
Total funds brought forward		91,799	10,920	6,576	109,295	58,526
<b>Total funds carried forward</b>		<u>58,044</u>	<u>81,343</u>	<u>22,472</u>	<u>161,859</u>	<u>109,295</u>

All of the company's activities are classed as continuing  
The company had no gains or losses other than those shown above

The notes on pages 9 to 15 form part of these accounts

**Bournemouth Citizens Advice Bureau**  
**Balance Sheet**  
**as at 31 March 2013**

**Registered number**  
**3537836**

	Notes	General Fund £	Designated Fund	Restricted Funds £	2013 Total £	2012 Total £
<b>Fixed assets</b>						
Tangible assets	6	-	6,343	5,080	11,423	10,920
		-	6,343	5,080	11,423	10,920
<b>Current assets</b>						
Debtors	7	1,171	-	-	1,171	3,398
Cash at bank and in hand		70,523	75,000	17,392	162,915	168,358
		71,694	75,000	17,392	164,086	171,756
<b>Creditors amounts falling due within one year</b>	8	(13,650)	-	-	(13,650)	(73,381)
<b>Net current assets</b>		58,044	75,000	17,392	150,436	98,375
<b>Total assets less current liabilities</b>		58,044	81,343	22,472	161,859	109,295
<b>Net assets</b>		58,044	81,343	22,472	161,859	109,295
<b>The funds of the charity</b>						
Restricted Funds	9	-	-	22,472	22,472	6,576
Unrestricted Funds						
Designated Fund	10	-	81,343	-	81,343	10,920
General Fund		58,044	-	-	58,044	91,799
<b>Total charity funds</b>		58,044	81,343	22,472	161,859	109,295

The directors are satisfied that the company is entitled to exemption from the requirement to obtain an audit under section 477 of the Companies Act 2006 and that members have not required the company to obtain an audit in accordance with section 476 of the Act

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts

The accounts have been prepared in accordance with the provisions in Part 15 of the Companies Act 2006 applicable to the small companies regime

Jayne Kerry  
Director

Approved by the Board on 31 July 2013

Chris Purkis  
Director

The notes on pages 9 to 15 form part of these accounts

**Bournemouth Citizens Advice Bureau**  
**Notes to the Accounts**  
**Year ended 31 March 2013**

**1 Accounting policies**

The accounts have been prepared under the historical cost convention and in accordance with the Companies Act 2006, SORP 2005 "Accounting and Reporting by Charities" and the Financial Reporting Standard for Smaller Entities issued by the APB

***Income***

Other than incoming resources recognised under the Deferred Income Policy, incoming resources are included in the Statement of Financial Activities when the charity is legally entitled to the income and the amount can be quantified with reasonable accuracy

Deferred income represents grants received where the donor has specified that the grant cannot be used until a later accounting period, the Deferred Income Policy includes such incoming resources in the later accounting period for which their use is specified

***Donated services and facilities***

Donated services and facilities provided by individuals or entities as part of their trade or profession are included as incoming resources at their estimated open market value where the benefit to the Fund is reasonably quantifiable and measurable

***Resources expended***

Resources expended are included in the Statement of Financial Activities when, and to the extent that, a liability, legal or constructive, is incurred

***Depreciation***

Depreciation has been provided at the following rates in order to write off the assets over their estimated useful lives

Office equipment and furniture	20% straight line
Computer systems and equipment	25% straight line

***Value added tax***

The company is not registered for Value Added Tax (VAT)

***Leasing commitments***

Rentals paid under operating leases, where substantially all the benefits and risks of ownership remain with the lessor, are charged to income on a straight line basis over the lease term

**Bournemouth Citizens Advice Bureau**  
**Notes to the Accounts**  
**Year ended 31 March 2013**

***Fund accounting***

The General Fund is an unrestricted fund which is available for use at the discretion of the Trustees in furtherance of the general objectives of the charity and which have not been designated for specific purposes

The Designated Funds represent funds which have been earmarked by the Trustees for a particular purpose

Restricted Funds are funds which are to be used in accordance with specific restrictions imposed by the donors. The aim and use of each restricted fund is set out in the notes to the accounts

Incoming resources and resources expended are allocated to the Funds on a direct or time apportioned basis as appropriate

***Pensions***

The company operates a defined contribution pension scheme. Contributions are charged to the profit and loss account as they become payable in accordance with the rules of the scheme

The company has also contributed to a multi-employer defined benefit scheme in past years. It is not considered practicable or cost effective to obtain and disclose information about this scheme and, in accordance with generally accepted accounting principles, costs under this scheme are accounted for as if it were a defined contribution scheme

2 Voluntary Income	General Fund £	Restricted Funds £	2013	2012
			Total £	Total £
Voluntary donations	12,411	-	12,411	2,568
	12,411	-	12,411	2,568

3 Incoming resources from charitable activities	General Fund £	Restricted Funds £	2013	2012
			Total £	Total £
Grants	155,362	74,801	230,163	143,549
Service level agreements	-	46,488	46,488	125,000
Donated facilities	32,380	-	32,380	32,380
	187,742	121,289	309,031	300,929

**Bournemouth Citizens Advice Bureau**  
**Notes to the Accounts**  
**Year ended 31 March 2013**

<b>4 Total resources expended</b>	<b>2013</b>	<b>2012</b>
	<b>£</b>	<b>£</b>
These include		
Depreciation of owned fixed assets	6,309	5,553
Wages & salaries	173,704	143,399
Employers' national insurance	12,133	9,403
Independent Examiner's remuneration	810	810
Other services provided by Independent Examiner	295	-

No individual member of staff earned in excess of £60,000 salary from the charity in the year

Average number of employees during the year	12	12
---	----	----

**5 Trustees' remuneration and expenses**

No Trustee received any remuneration from the charity in relation to the performance of their duties  
Out of pocket travel and meeting expenses of £112 were reimbursed

**6 Tangible fixed assets**

	<b>Computer systems and equipment £</b>	<b>Office furniture and equipment £</b>	<b>Total £</b>
<b>Cost</b>			
At 1 April 2012	48,463	14,952	63,415
Additions	1,060	5,751	6,811
Disposals	-	-	-
At 31 March 2013	49,523	20,703	70,226
<b>Depreciation</b>			
At 1 April 2012	40,854	11,641	52,495
Charge for the year	4,418	1,890	6,308
On disposals	-	-	-
At 31 March 2013	45,272	13,531	58,803
<b>Net book value</b>			
At 31 March 2013	4,251	7,172	11,423
At 31 March 2012	7,609	3,311	10,920

**Bournemouth Citizens Advice Bureau**  
**Notes to the Accounts**  
**Year ended 31 March 2013**

<b>7 Debtors</b>	<b>2013</b>	<b>2012</b>
	<b>£</b>	<b>£</b>
Other debtors	1,171	3,398
	<u>1,171</u>	<u>3,398</u>

<b>8 Creditors: amounts falling due within one year</b>	<b>2013</b>	<b>2012</b>
	<b>£</b>	<b>£</b>
Trade creditors	-	7,002
Other taxes and social security costs	4,191	3,443
Other creditors	667	7,364
Deferred income	2,135	51,705
Accruals	6,657	3,867
	<u>13,650</u>	<u>73,381</u>

<b>9 Restricted Funds</b>	<b>2012</b>	<b>Incoming</b>	<b>Outgoing</b>		<b>2013</b>
	<b>Funds</b>	<b>resources</b>	<b>resources</b>	<b>Transfers</b>	<b>Funds</b>
	<b>brought</b>	<b>in year</b>	<b>in year</b>		<b>carried</b>
	<b>forward</b>	<b>in year</b>	<b>in year</b>		<b>forward</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
Analysis of fund balance by project					
Restricted Capital equipment	-	-	(670)	5,750	5,080
BBC County Court	275	21,014	(14,554)	-	6,735
Wessex Water	4	9,000	(8,353)	(651)	-
BBC Supporting People	918	18,432	(14,154)	(5,196)	-
BBC FIF	2,293	-	-	(2,293)	-
Community Foundation	-	4,803	(1,590)	-	3,213
Big Lottery Advice	-	46,705	(40,932)	-	5,773
Keeble Community Worker	-	(38)	(4,054)	-	(4,092)
Knightstone	-	7,000	(6,756)	(244)	-
Network Development project	-	7,331	(204)	(5,750)	1,377
Transition	3,172	-	(1,029)	(2,143)	-
PCT	(86)	7,042	(2,570)	-	4,386
	<u>6,576</u>	<u>121,289</u>	<u>(94,866)</u>	<u>(10,527)</u>	<u>22,472</u>

The purpose of each fund is detailed in the Report of the Trustees

**Bournemouth Citizens Advice Bureau**  
**Notes to the Accounts**  
**Year ended 31 March 2013**

**10 Designated Funds**

	2012 Funds brought forward £	Incoming resources in year £	Outgoing resources in year £	Transfers £	2013 Funds carried forward £
Core Continuity Fund	-	-	-	75,000	75,000
Capital Equipment	10,920	-	(5,638)	1,061	6,343
	10,920	-	(5,638)	76,061	81,343

The Capital Equipment Fund reflects the financing of capital equipment used in relation to the Bureau's operations. Depreciation of such equipment is charged against this designated fund. The Core Continuity Fund represents 3 months' operating expenses for the charity which have been set aside in a Designated Fund by the Trustees to protect the charity against future funding shortfalls.

**11 Members' liability**

The company is limited by guarantee. Every member of the company undertakes to contribute to the assets of the company, in the event of the same being wound up while he or she is a member, or within one year after he or she ceases to be a member, for payment of the debts and liabilities of the company contracted before he ceases to be a member, and of the costs, charges and expenses of winding up such amount as may be required not exceeding £1. The number of members at the balance sheet date was 20 (2012 - 27).

**12 Other financial commitments**

	2013 £	2012 £
At the year end the company had annual commitments under non-cancellable operating leases as set out below		
Operating leases which expire		
within one year	-	-
within two to five years	2,303	3,039
in over five years	-	-
	<u>2,303</u>	<u>3,039</u>

**Bournemouth Citizens Advice Bureau**  
**Notes to the Accounts**  
**Year ended 31 March 2013**

<b>13 Charitable Activities</b>	<b>General Fund</b>	<b>Designated Fund</b>	<b>Restricted Funds</b>	<b>2013 Total</b>	<b>2012 Total</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
<b>Support costs allocated to charitable activities</b>					
<i>Staff and volunteer costs</i>					
Salaries	106,342	-	67,362	173,704	143,399
Employer's NI	12,133	-	-	12,133	9,403
Recruitment	35	-	-	35	10,661
Subsistence and refreshments	927	-	-	927	931
Staff training	1,865	-	2,242	4,107	1,908
Staff travel	1,486	-	504	1,990	1,293
Volunteer training	2,385	-	-	2,385	1,372
Volunteer expenses	7,144	-	15	7,159	8,327
Staff sundry expenses	1,043	-	20	1,063	1,466
<i>Office expenses</i>					
IT equipment and support	4,062	-	84	4,146	5,509
Equipment hire	1,667	-	-	1,667	2,277
Depreciation	-	5,638	671	6,309	5,553
Professional fees	602	-	-	602	210
Insurance	3,033	-	-	3,033	2,516
Postage	1,276	-	17	1,293	1,038
Printing and stationery	3,550	-	561	4,111	5,420
Reference materials and subscriptions	3,318	-	324	3,642	3,073
Telephone and communications	6,677	-	338	7,015	7,908
<i>Premises costs</i>					
Rent	32,380	-	-	32,380	32,380
Other premises expenses	754	-	538	1,292	767
<i>Other expenses</i>					
Interest on pension creditor	340	-	-	340	859
Bank charges	426	-	-	426	443
Irrecoverable VAT	-	-	-	-	7,260
<b>Total support costs</b>	<b>191,445</b>	<b>5,638</b>	<b>72,676</b>	<b>269,759</b>	<b>253,973</b>
<b>Allocation to restricted funds</b>	<b>(22,190)</b>	<b>-</b>	<b>22,190</b>	<b>-</b>	<b>-</b>
	<b>169,255</b>	<b>5,638</b>	<b>94,866</b>	<b>269,759</b>	<b>253,973</b>

**Bournemouth Citizens Advice Bureau**  
**Notes to the Accounts**  
**Year ended 31 March 2013**

**14 Governance Costs**

	<b>General Fund £</b>	<b>Designated Fund £</b>	<b>Restricted Funds £</b>	<b>2013 Total £</b>	<b>2012 Total £</b>
Independent Examination fees	810	-	-	810	810
Accountancy fees	295	-	-	295	569
Annual Report and AGM costs	95	-	-	95	240
Trustee expenses	477	-	-	477	172
Other	-	-	-	-	230
	<b>1,677</b>	<b>-</b>	<b>-</b>	<b>1,677</b>	<b>2,021</b>

Companies House  
Crown Way  
CARDIFF  
CF14 3UZ