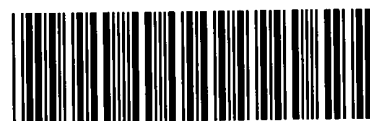


REGISTERED COMPANY NUMBER: 05761005 (England and Wales)
REGISTERED CHARITY NUMBER: 1115630

**REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR
ENDED 31 MARCH 2017
FOR**

**EAST STAFFORDSHIRE CITIZENS ADVICE
BUREAU**

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EAST STAFFORDSHIRE CITIZENS ADVICE BUREAU

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FOR THE YEAR ENDED 31 MARCH 2017**

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EAST STAFFORDSHIRE CITIZENS ADVICE BUREAU

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2017

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 March 2017. The trustees have adopted the provisions of 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) (effective 1 January 2015).

Following a rebranding exercise by the national Citizens Advice service in 2015 the company now is known as Citizens Advice Mid Staffordshire (otherwise referred to as CAMS in these accounts).

OBJECTIVES AND ACTIVITIES

The objects of the charitable company are as set out in the Memorandum and Articles of Association. Its services are consistent with the twin aims of Citizens Advice namely: "to provide the advice people need for the problems they face" and "to improve the policies and practices that affect people's lives". Its services are also consistent with the four stated Principles of Citizens Advice namely: "Free, Independent, Impartial and Confidential". The charity's objectives are clearly laid out in its Memorandum and Articles of Association:

"East Staffordshire Citizens Advice Bureau's objects are to promote any charitable purpose for the benefit of the community in East Staffordshire and surrounding areas ("the area of benefit") by the advancement of education, the protection and preservation of health and the relief of poverty, sickness and distress."

The key power it exercises in furtherance of the Objects is:

"...to establish and provide Citizens Advice services and outlets supplying a free, independent, confidential and impartial service of advice, information and counsel for the public."

The trustees have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing the aims and objectives of the charitable company and in planning any future activities.

Having been in operation since 1994 providing free, independent, impartial and confidential advice to the citizens of East Staffordshire and surrounding areas, the trustees are satisfied that CAMS fully complies with the guidance on public benefit supplied by the Charity Commission.

Whilst its primary purpose is to create a process by which CAMS Trustee Board can monitor progress towards achieving the Corporate Plan, the plan also serves as a set of internal targets and outputs for staff and volunteers. In this way inclusiveness and collective responsibility about CAMS key priorities can be engendered leading to improvements in service delivery.

EAST STAFFORDSHIRE CITIZENS ADVICE BUREAU

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2017

ACHIEVEMENT AND PERFORMANCE

CAMS provides a range of advice services from signposting, information and advice to specialist casework. These services are delivered by two teams, the generalist team and the casework team.

The generalist team is made up of volunteers and paid advisers who deliver advice through the main town centre office, outreach services around the borough, specialist project work, telephone, letter and email. The scope of enquiries covers the full range of Citizens Advice subject areas including benefits, debt, housing, employment, consumer, family, legal, immigration, health and education. Specialist projects deliver advice to patients with multiple sclerosis and mental health service users.

Outreach services were delivered during 2016-17 throughout the borough of East Staffordshire. CAMS also delivers an outreach session from 9.30am - 3pm (Wednesday) at Uttoxeter Library, and from Marmion House, Tamworth Monday to Thursday (wef 1st April 2017).

In addition to the generalist open door service CAMS also operates a telephone advice service which runs from 9am to 5pm each Monday to Thursday and 9am to 12 noon on a Friday in addition to an e-mail advice service.

Many clients regularly return for advice for a range of reasons including chronic mental or physical ill health, communication problems as a result of literacy or language issues. A significant proportion of our clients are amongst the most deprived and vulnerable within our community. We have therefore counted our unique clients on a monthly basis.

In the 12 months of 2016-17 CAMS dealt with 18,883 issues - an average 1,573 per month from 16,981 client contacts - an average 1,415 per month and the unique client count totalled 8,178 for the year. The disparity between the number of unique clients and the number of client issues is a reflection of the way that Petra (Citizens Advice client management system) counts clients and issues as explained below;

- Unique Clients - clients are counted once (per month) during 2016-17;
- Client Issues - client enquiries may include more than one issue e.g. employment rights and tax credit entitlement, or they may return in 2016-17 with new enquiries;
- Client Contacts - contact with clients by phone, letter, email, webchat, or in person.

CAMS now sees around 110 face to face clients per week across all its offices and outreach locations. Whilst this is a reduction compared to previous years given the reduction in core funding over the last two years, it is still a considerable achievement and is a testament to the commitment of staff and volunteers. On average during 2016-2017 6,271 local visitors extrapolated information from our local profile on the national www.citizensadvice.org.uk website.

As has been the case for many years welfare benefit and tax credit enquiries at 6,894 (37%) remains the highest area of enquiry, with debt 3,458 (18%), in second place. The next highest category is employment 1,728 (9%) as the third highest area of enquiry and housing as the fourth 1,435 (8%).

Ongoing issues with funding have taken up much of the time of the management team in 2016-17 and the fact that funding for core CAMS services in East Staffordshire was withdrawn by East Staffordshire Borough Council from 1st April 2016 and by Staffordshire County Council on the 31st March 2017 has severely impacted on our capacity to plan strategically for the future. The award of the Tamworth Borough Council core funding from the 1st April 2017 has provided some stability. In an ideal world funding cycles would last 3-5 years which would provide far greater opportunity for the management team to focus on organisational and service development.

CAMS remains the only independent advice service within East Staffordshire which is able to offer quality assured advice across the full range of advice subject areas and also contributes to the local economy by providing training opportunities for volunteers many of whom then go on to gain employment in addition to providing a valuable service to their community. There are a number of other providers in Tamworth and we work closely in partnership with many of these organisations to provide a seamless service for local people.

EAST STAFFORDSHIRE CITIZENS ADVICE BUREAU

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2017

ACHIEVEMENT AND PERFORMANCE - continued

CAMS also has a casework team which provides specialist level advice in debt, housing and welfare benefits. This work is funded by two contracts - a money advice contract funded by the Money Advice Service and a contract to deliver debt advice funded by Trent and Dove Housing Limited provided to their tenants. Funding to support a mental health debt and welfare benefits casework service was supported by Staffordshire County Council until 31st March 2017. We are fortunate to have received funding from the Consolidated Charity of Burton upon Trent for 2016-17 which secured the ongoing delivery of the face to face advice service in Burton.

In addition, CAMS receives funding from the Staffordshire Police and Crime Commissioner to deliver the Staffordshire Victim Gateway (SVG) service (project led by Staffordshire North and Stoke CAB). During the year 2016-2017 the CAMS SVG team offered support and information to 6,494 victims of crime.

CAMS is a registered UK Online Centre, we offer free one to one and group digital support sessions for members of the public. We support people by improving their IT skills to improve job prospects, access to NHS, self help and government websites. In the year 2016-17 we registered 481 individuals to the Learn My Way platform, supported 52 members of the public with basic online course completions and helped 267 people with HMRC advice.

CAMS undertakes regular surveys amongst users and non-users and its findings are generally very positive with 96.8% of surveyed clients stating they were happy/very happy in 2016-17, 98.8% reported that they would recommend our service and 99.2% would use our service again. Notwithstanding this we do receive complaints and during the period covered by this report we received 4 formal complaints of which 3 were partly upheld and 1 was withdrawn.

As a result of reducing staffing levels CAMS is ever more reliant on the invaluable support of our volunteers who undertake a range of roles including administration, interpreting, advice, casework and research and campaign work and trustees. In 2016-17 our volunteers provided 8,892 hours service (an average 171 hours per week, or the equivalent of 4.5 FTE staff), helping us to provide a full and comprehensive range of advice services to the people of East Staffordshire and Tamworth.

Investment performance

The charity does not currently hold material investments.

FINANCIAL REVIEW

Financial position

The charity made a surplus for the year before transfers between funds of £10,483 on unrestricted funds (2016: surplus £48,736) and a deficit of £20,498 on restricted funds (2016: deficit £19,748) resulting in a total deficit of £10,015 (2016: surplus £28,988).

A transfer from restricted funds to unrestricted funds of £9,512 was made in respect of the MASDAP restricted fund. This relates to funding not spent and is in accordance with the fund's financial reporting guidance.

The balance as at 31 March 2017 was £184,267 (2016: £164,272) on unrestricted funds and £18,307 (2016: £48,317) on restricted funds giving total funds of £202,574 (2016: £212,589).

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2017**

FINANCIAL REVIEW - continued

Principal funding and financial risks

The main financial risks relate to reduced opportunities in respect of continued funding for our core East Staffordshire service and outreach services around the borough as well as the reducing availability of funding for projects to work with specific client groups.

It is recognised that this is as a result of financial challenges faced by partner organisations who have traditionally supported the work of CAMS themselves facing financial difficulties as a result of the wider impact of the economic changes in the UK in recent years. Local Authorities and Partner agencies face a situation similar to that of Citizens Advice Mid Staffordshire (CAMS) where their own income may see further reductions in forthcoming years.

At the end of 2015-16 East Staffordshire Borough Council, a long standing supporter and key funder, withdrew the core grant completely for the year 2016-17. For the year 2017-18 further long standing financial support was withdrawn including £130,000 mental health and telephone advice service funding from Staffordshire County Council and £10,000 health project related funding.

82% of CAMS expenditure relates to staffing and 8% to premises costs. Savings have been made through restructuring of the paid staff team and reducing our office space on the Anson Court Business Park. Funding and the difficulties in accessing new sources of funding remains an ongoing issue for CAMS.

Investment policy and objectives

Apart from retaining a prudent amount in reserves each year most of the Charity's funds are to be spent in the short term so there are no funds for long term investment.

Reserves policy

The reserves policy is reviewed every year and approved and adjusted on an annual basis where necessary. Reserves are required largely due to the fact that CAMS receives most of its income quarterly in arrears and requires sufficient funds for cashflow purposes. There is also the need to make provision for statutory, contractual or other liabilities. In addition, certain unrestricted designated reserves are required for specific projects and activities that span two or more financial years. These funds are set aside at the discretion of the Board and may be returned to general reserves when a project is completed. There is also a need to hold in reserve funds for which the donor has specified a specific purpose, these are classified as restricted funds and may be repayable should their donation fail to be met.

Taking all these factors into account trustees have historically aimed to maintain a reserves fund of 25% of total annual expenditure. In 2016/17 this equates to around £153,000. As at 31 March 2017 the charity had total funds of £202,574 excluding fixed assets of £7,986 leaving free reserves of £194,588 which is around £41,000 over the reserves policy. This is seen to be acceptable by the trustees in a difficult period of sourcing funding.

FUTURE PLANS

The trustees are grateful to the agencies and individuals who are working so hard to help us provide and maintain an effective and quality assured independent advice service for the people of East Staffordshire and Tamworth.

Within the context of the challenging economic environment the Board is pleased with the efforts of CAMS during the year to deliver the best possible services despite reduced funding and staffing levels. It believes that the charity is well managed and would like to commend the exceptional work undertaken by the skilled and committed staff and volunteers.

The future almost certainly means more challenges for CAMS in the light of the recent decision to leave the European Union and the board is confident that CAMS will work hard to reassure people and give them information about how Brexit might affect them along with doing everything it can to support community cohesion.

EAST STAFFORDSHIRE CITIZENS ADVICE BUREAU

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2017

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

East Staffordshire Citizens Advice Bureau is a registered charity and is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

Charity constitution

East Staffordshire Citizens Advice Bureau was established in March 2006. The company registration number is 05761005. The company is registered with the Charity Commission - registration number 1115630.

Recruitment and appointment of new trustees

The Articles of Association provide that the number of trustees shall not be less than three nor more than fifteen. Trustees / directors are elected for a three year term and retire on rotation.

The board of trustees/directors shall consist of:

- (a) elected Committee persons, of whom there shall be not less than 3 nor more than 10, normally resident in the areas of East Staffordshire and Tamworth, elected at an Annual General Meeting;
- (b) representative Committee persons, from organisations operating in the areas of East Staffordshire and Tamworth and adjacent areas, elected at an Annual General meeting;
- (c) co-opted Committee persons.

The total number of representative and co-opted committee persons must not exceed one third of the total number of trustees.

Organisational structure

The charitable company currently operates from rented premises in Anson Court, Burton upon Trent and from a variety of venues throughout East Staffordshire and Tamworth.

A Trustee Board, comprising trustees of the charitable company has been established to monitor financial policies, strategies and procedures and to take certain decisions in accordance with the delegated powers.

The Board of Trustees meets in formal session approximately four times a year to determine overall policy and overview the furtherance of the charitable company's objects.

Day to day organisational decisions are delegated to the Chief Executive and other members of CAMS management team. The organisational structure chart of CAMS is regularly reviewed.

Induction and training of new trustees

New trustees are provided with an Induction Pack containing the Memorandum and Articles of Association together with the most recent Accounts and Annual Report. This is followed up with an induction meeting with relevant members of the Management Team and the Chair of the Trustee Board. This provides an opportunity to learn more about the work of CAMS, focus on current Board priorities and to assess any individual training needs.

Related parties

Citizens Advice Mid Staffordshire is a member of Citizens Advice, the national association for the Citizens Advice service throughout the United Kingdom. With effect from April 2015 Citizens Advice Bureaux became known as Local Citizens Advice and East Staffordshire CAB became known as Citizens Advice Mid Staffordshire (CAMS) following a rebranding exercise. Membership of the national association requires the charitable company to adhere to rigorous standards in respect of governance, organisational practices and quality of advice. The Citizens Advice Membership Scheme requires member organisations to undergo an audit of organisational standards and quality of advice by Citizens Advice auditors every three years. CAMS had a membership audit in February 2016 and was successful in both the Quality of Advice and Organisational parts of the audit.

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2017**

STRUCTURE, GOVERNANCE AND MANAGEMENT - continued

Risk management

The trustees have reviewed their procedures in the light of corporate governance guidance contained within the Statement of Recommended Practice 'Accounting and Reporting by Charities'.

A risk assessment report is contained within the business plan and anticipates potential changes to the environment in which CAMS is working and highlights how these would impact on its services. In addition, it produces an annual risk register, based on a matrix supplied by Citizens Advice - the national association.

CAMS faces a range of operational risks and the key to successful risk management is to identify potential risks, the likelihood of them occurring and then obviate their impact. The Risk Register is a formal statement of CAMS risk management strategy and how the impact of potential risks can be minimised. Identifying the risks is an important element of risk management and has been given detailed and careful consideration. Areas which have been covered in this process include:

- activities and services undertaken by the organisation
- our objectives
- targets and outputs required by funders and others
- the operating structure
- external factors (statutory obligations, relationships with funders)
- comparisons with other CABx/comparable organisations
- past performance and previous risks encountered

CAMS's objectives, its internal organisation and the environment in which it operates are continually evolving and as a result, the risks it faces are not constant. Organisational success, derives in part, from successful risk taking and so the purpose of internal control is to help manage and control risk appropriately rather than to eliminate it.

The following measures will help minimise the risks inherent in any large and diverse voluntary sector organisation which relies on a diverse range of funding to meet all its commitments:

1. Trustee Board recognises its role as the ultimate authority with regard to the governance of the organisation and that the management team and staff recognise that they operate with delegated authority.
2. Effective appraisal of the Chief Executive and Management Team.
3. Internal management and supervisory controls which minimise risk of failing to deliver on existing grant agreements and contracts.
4. Staff awareness of sources of funding and the consequences arising from any failure to deliver services in line with grant agreements and contracts.
5. The effective use of probationary periods, annual appraisals, staff supervision and HR policies to promptly identify and deal with issues of concern.
6. Regular case sheet checking, IFRs, training to ensure quality.
7. Regular review and analysis of statistics to ensure targets are met.
8. Maintain good relationships with funders to identify potential future funding problems and potential funding opportunities.
9. Ensure adequate financial reserves.
10. Monthly financial monitoring against annual budget.
11. Good communication between volunteers, staff, the Management Team and the Trustee Board.
12. Maintaining independence and political neutrality to avoid conflict of interests.

EAST STAFFORDSHIRE CITIZENS ADVICE BUREAU

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2017**

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

05761005 (England and Wales)

Registered Charity number

1115630

Registered office

Suite 8 Anson Court
Horninglow Street
BURTON ON TRENT
Staffordshire
DE14 1NG

Trustees

M A Heather	Individual	- resigned 21/9/2016
J M Heaver	Individual	
A J Parsons	Individual	- resigned 22/2/2017
I North	Individual	
C M Miller	Burton Caribbean Association	
C R Day	Individual	
D A Hopwood	Individual	
R A Bird	Individual	
J P Southwell	Individual	
C McInerney	Individual	- appointed 8/2/2017

Company Secretary

D T Green

Independent examiner

Johnson Tidsall Limited
Chartered Accountants
81 Burton Road
Derby
Derbyshire
DE1 1TJ

Bankers

Barclays Bank plc
22/23 High Street
Burton on Trent
Staffordshire
DE14 1HU

Senior management team

Dawn Green (CEO)
Sally Holden (Head of Operations)

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

Approved by order of the board of trustees on 14 September 2017 and signed on its behalf by:



Ms J M Heaver - Trustee

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
EAST STAFFORDSHIRE CITIZENS ADVICE BUREAU**

I report on the accounts for the year ended 31 March 2017 set out on pages nine to twenty one.

Respective responsibilities of trustees and examiner

The charity's trustees (who are also the directors for the purposes of company law) are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year (under Section 144(2) of the Charities Act 2011 (the 2011 Act)) and that an independent examination is required. The charity's gross income exceeded £250,000 and I am qualified to undertake the examination by being a qualified member of 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 the 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 charity 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 in the statements below.

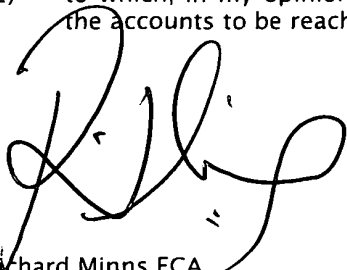
Independent examiner's statement

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 and 387 of the Companies Act 2006; and
 - to prepare accounts which accord with the accounting records, comply with the accounting requirements of Sections 394 and 395 of the Companies Act 2006 and with the methods and principles of the 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) (effective 1 January 2015)

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.



Richard Minns FCA
Institute of Chartered Accountants in England and Wales
Johnson Tidsall Limited
Chartered Accountants
81 Burton Road
Derby
Derbyshire
DE1 1TJ

Date: 4/10/17

EAST STAFFORDSHIRE CITIZENS ADVICE BUREAU

STATEMENT OF FINANCIAL ACTIVITIES (INCORPORATING AN INCOME AND EXPENDITURE ACCOUNT) FOR THE YEAR ENDED 31 MARCH 2017

	Notes	Unrestricted funds £	Restricted funds £	2017 Total funds £	2016 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	3	1,466	-	1,466	1,912
Charitable activities	6				
Citizens Advice Bureau		396,036	187,452	583,488	623,563
Other trading activities	4	13,073	-	13,073	21,217
Investment income	5	133	-	133	33
Other income	7	4,764	-	4,764	-
Total		415,472	187,452	602,924	646,725
EXPENDITURE ON					
Charitable activities	8				
Designated		-	-	-	3,470
Citizens Advice Bureau		404,989	207,950	612,939	614,267
Total		404,989	207,950	612,939	617,737
NET INCOME/(EXPENDITURE)		10,483	(20,498)	(10,015)	28,988
Transfers between funds	17	9,512	(9,512)	-	-
Net movement in funds		19,995	(30,010)	(10,015)	28,988
RECONCILIATION OF FUNDS					
Total funds brought forward		164,272	48,317	212,589	183,601
TOTAL FUNDS CARRIED FORWARD		184,267	18,307	202,574	212,589

CONTINUING OPERATIONS

All income and expenditure has arisen from continuing activities.

The notes form part of these financial statements

BALANCE SHEET
AT 31 MARCH 2017

	Notes	Unrestricted funds £	Restricted funds £	2017 Total funds £	2016 Total funds £
FIXED ASSETS					
Tangible assets	14	7,986	-	7,986	8,725
CURRENT ASSETS					
Debtors	15	82,481	-	82,481	97,258
Cash at bank and in hand		<u>108,065</u>	<u>18,307</u>	<u>126,372</u>	<u>121,771</u>
		190,546	18,307	208,853	219,029
CREDITORS					
Amounts falling due within one year	16	(14,265)	-	(14,265)	(15,165)
NET CURRENT ASSETS		<u>176,281</u>	<u>18,307</u>	<u>194,588</u>	<u>203,864</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>184,267</u>	<u>18,307</u>	<u>202,574</u>	<u>212,589</u>
NET ASSETS		<u>184,267</u>	<u>18,307</u>	<u>202,574</u>	<u>212,589</u>
FUNDS	17				
Unrestricted funds				184,267	164,272
Restricted funds				<u>18,307</u>	<u>48,317</u>
TOTAL FUNDS				<u>202,574</u>	<u>212,589</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2017.

The members have not required the charitable company to obtain an audit of its financial statements for the year ended 31 March 2017 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each 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 charitable company.

These financial statements have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small charitable companies.

The financial statements were approved by the Board of Trustees on 14 September 2017 and were signed on its behalf by:



J P Southwell -Trustee

The notes form part of these financial statements

EAST STAFFORDSHIRE CITIZENS ADVICE BUREAU

**CASH FLOW STATEMENT
FOR THE YEAR ENDED 31 MARCH 2017**

	Notes	2017 £	2016 £
Cash flows from operating activities:			
Cash generated from operations	1	<u>9,468</u>	<u>8,340</u>
Net cash provided by (used in) operating activities		<u>9,468</u>	<u>8,340</u>
 Cash flows from investing activities:			
Purchase of tangible fixed assets		(5,000)	(9,692)
Interest received		<u>133</u>	<u>33</u>
Net cash provided by (used in) investing activities		<u>(4,867)</u>	<u>(9,659)</u>
 Change in cash and cash equivalents in the reporting period		 4,601	 (1,319)
Cash and cash equivalents at the beginning of the reporting period		<u>121,771</u>	<u>123,090</u>
 Cash and cash equivalents at the end of the reporting period		<u>126,372</u>	<u>121,771</u>

The notes form part of these financial statements

EAST STAFFORDSHIRE CITIZENS ADVICE BUREAU

NOTES TO THE CASH FLOW STATEMENT
FOR THE YEAR ENDED 31 MARCH 2017

1. RECONCILIATION OF NET INCOME/(EXPENDITURE) TO NET CASH FLOW FROM OPERATING ACTIVITIES

	2017 £	2016 £
Net income/(expenditure) for the reporting period (as per the statement of financial activities)	(10,015)	28,988
Adjustments for:		
Depreciation charges	5,739	10,297
Interest received	(133)	(33)
Decrease/(increase) in debtors	14,777	(33,724)
(Decrease)/increase in creditors	<u>(900)</u>	<u>2,812</u>
Net cash provided by (used in) operating activities	<u>9,468</u>	<u>8,340</u>

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2017**

1. STATUTORY INFORMATION

East Staffordshire Citizens Advice Bureau is a charitable company, registered in England and Wales. The charitable company's registered company number, registered charity number and registered office address can be found in the reference and administrative details of the Report of the Trustees.

2. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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) (effective 1 January 2015)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

This is the first year in which the financial statements have been prepared under FRS102. Refer to the notes to the financial statements for an explanation of the transition.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Debtors

Other debtors are recognised at the settlement amount due. Prepayments are valued at the amount prepaid.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

Creditors

Creditors are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors are recognised at their settlement amount.

Allocation and apportionment of costs

Support costs are those incurred in connection with the administration of the charity. They have been wholly allocated to the charity's main activity of citizens advice bureau.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off the cost less estimated residual value of each asset over its estimated useful life.

Fixtures and fittings - 33% on cost

Taxation

The charity is exempt from corporation tax on its charitable activities.

NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
FOR THE YEAR ENDED 31 MARCH 2017

2. ACCOUNTING POLICIES - continued**Fund accounting**

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Pension costs and other post-retirement benefits

The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

Financial instruments

Financial instruments are classified and accounted for, according to the substance of the contractual arrangement, as either financial assets, financial liabilities or equity instruments. An equity instrument is any contract that evidences a residual interest in the assets of the company after deducting all of its liabilities.

3. DONATIONS AND LEGACIES

	2017	2016
	£	£
Donations	<u>1,466</u>	<u>1,912</u>

4. OTHER TRADING ACTIVITIES

	2017	2016
	£	£
Fundraising events	<u>13,073</u>	<u>21,217</u>

5. INVESTMENT INCOME

	2017	2016
	£	£
Deposit account interest	<u>133</u>	<u>33</u>

EAST STAFFORDSHIRE CITIZENS ADVICE BUREAU

NOTES TO THE FINANCIAL STATEMENTS - CONTINUED FOR THE YEAR ENDED 31 MARCH 2017

6. INCOME FROM CHARITABLE ACTIVITIES

	Activity	2017 £	2016 £
East Staffordshire Borough Council	Citizens Advice Bureau	-	87,925
Staffordshire County Council	Citizens Advice Bureau	130,164	130,163
Trent and Dove Housing MS	Citizens Advice Bureau	30,881	31,250
Winshill Parish Council	Citizens Advice Bureau	6,576	6,576
Tudor Trust	Citizens Advice Bureau	3,722	3,722
Advice Service Transition Fund	Citizens Advice Bureau	-	30,800
East Staffordshire CCG	Citizens Advice Bureau	-	39,871
Awards for All	Citizens Advice Bureau	833	8,080
Staffordshire North & South CAB	Citizens Advice Bureau	10,000	-
MASDAP	Citizens Advice Bureau	222,312	164,221
Tinder	Citizens Advice Bureau	51,256	51,257
SCC (BACT)	Citizens Advice Bureau	15,090	18,310
Citizens Advice Pensionwise	Citizens Advice Bureau	14,400	4,230
Citizens Advice Energy	Citizens Advice Bureau	-	9,000
Citizens Advice Seedfund	Citizens Advice Bureau	18,150	18,050
Baron Davenport	Citizens Advice Bureau	3,000	2,409
Consolidated charity BOT	Citizens Advice Bureau	-	2,500
Apprenticeship grant	Citizens Advice Bureau	31,221	9,920
Unfunded grants	Citizens Advice Bureau	3,000	1,500
Virgin Care	Citizens Advice Bureau	3,048	3,779
BBO Evolve	Citizens Advice Bureau	9,167	-
ESBC Universal Credit	Citizens Advice Bureau	6,454	-
Citizens Advice Staffordshire SW	Citizens Advice Bureau	18,214	-
		<u>6,000</u>	<u>-</u>
		<u>583,488</u>	<u>623,563</u>

7. OTHER INCOME

	2017 £	2016 £
Expenses recharged	<u>4,764</u>	<u>-</u>

8. CHARITABLE ACTIVITIES COSTS

	Support costs (See note 9) £	Totals £
Citizens Advice Bureau	<u>612,939</u>	<u>612,939</u>

9. SUPPORT COSTS

	Management £	Governance costs £	Totals £
Citizens Advice Bureau	<u>610,453</u>	<u>2,486</u>	<u>612,939</u>

EAST STAFFORDSHIRE CITIZENS ADVICE BUREAU

NOTES TO THE FINANCIAL STATEMENTS - CONTINUED FOR THE YEAR ENDED 31 MARCH 2017

9. SUPPORT COSTS - continued

Support costs, included in the above, are as follows:

Management

	2017 Citizens Advice Bureau £	2016 Total activities £
Depreciation of tangible assets	5,739	10,297
Wages	461,324	431,838
Social security	24,898	26,019
Pensions	2,020	-
Insurance	4,916	5,239
Telephone	7,433	12,010
Postage and stationery	15,785	11,822
Advertising	173	4,343
Sundries	18,529	19,670
Accommodation and rent	40,487	48,031
Office repairs	6,051	8,546
Training	4,785	6,989
Travel	6,233	4,405
Computer costs	11,969	9,780
Bank charges	111	155
Project development	-	16,895
	<u>610,453</u>	<u>616,039</u>

Governance costs

	2017 Citizens Advice Bureau £	2016 Total activities £
Accountancy fees	1,200	1,200
Legal fees	1,286	498
	<u>2,486</u>	<u>1,698</u>

10. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

	2017 £	2016 £
Depreciation - owned assets	5,739	10,297
Independent examination	<u>1,200</u>	<u>1,200</u>

11. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2017 nor for the year ended 31 March 2016.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 March 2017 nor for the year ended 31 March 2016.

EAST STAFFORDSHIRE CITIZENS ADVICE BUREAU

**NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
FOR THE YEAR ENDED 31 MARCH 2017**

12. STAFF COSTS

	2017 £	2016 £
Wages and salaries	461,324	431,838
Social security costs	24,898	26,019
Other pension costs	2,020	-
	<u>488,242</u>	<u>457,857</u>

The average monthly number of employees during the year was as follows:

	2017 30	2016 27
Administrative staff		

No employees received emoluments in excess of £60,000.

Key management comprises the senior management team as detailed in the report of the trustees. Remuneration for key management in the year amounted to £68,445.

13. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	1,912	-	1,912
Charitable activities			
Citizens Advice Bureau	417,375	206,188	623,563
Other trading activities	21,217	-	21,217
Investment income	<u>33</u>	<u>-</u>	<u>33</u>
Total	440,537	206,188	646,725
EXPENDITURE ON			
Charitable activities			
Designated	3,470	-	3,470
Citizens Advice Bureau	<u>388,331</u>	<u>225,936</u>	<u>614,267</u>
Total	391,801	225,936	617,737
NET INCOME/(EXPENDITURE)	48,736	(19,748)	28,988
RECONCILIATION OF FUNDS			
Total funds brought forward	115,536	68,065	183,601
TOTAL FUNDS CARRIED FORWARD	<u>164,272</u>	<u>48,317</u>	<u>212,589</u>

EAST STAFFORDSHIRE CITIZENS ADVICE BUREAU

**NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
FOR THE YEAR ENDED 31 MARCH 2017**

14. TANGIBLE FIXED ASSETS

	Fixtures and fittings £
COST	
At 1 April 2016	87,155
Additions	5,000
Disposals	<u>(660)</u>
At 31 March 2017	<u>91,495</u>
 DEPRECIATION	
At 1 April 2016	78,430
Charge for year	5,739
Eliminated on disposal	<u>(660)</u>
At 31 March 2017	<u>83,509</u>
 NET BOOK VALUE	
At 31 March 2017	<u>7,986</u>
At 31 March 2016	<u>8,725</u>

15. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2017 £	2016 £
Trade debtors	79,998	89,170
Prepayments and accrued income	<u>2,483</u>	<u>8,088</u>
	<u>82,481</u>	<u>97,258</u>

16. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2017 £	2016 £
Trade creditors	5,376	5,976
Social security and other taxes	7,336	7,989
Other creditors	353	-
Accruals and deferred income	<u>1,200</u>	<u>1,200</u>
	<u>14,265</u>	<u>15,165</u>

EAST STAFFORDSHIRE CITIZENS ADVICE BUREAU

NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
FOR THE YEAR ENDED 31 MARCH 2017

17. MOVEMENT IN FUNDS

	At 1/4/16 £	Net movement in funds £	Transfers between funds £	At 31/3/17 £
Unrestricted funds				
General fund	162,761	11,994	9,512	184,267
Designated Fund	<u>1,511</u>	<u>(1,511)</u>	<u>-</u>	<u>-</u>
	164,272	10,483	9,512	184,267
Restricted funds				
Awards for All	-	8,180	-	8,180
Consolidated Charities	5,920	(676)	-	5,244
Tudor Trust	29,476	(29,476)	-	-
MASDAP	9,498	14	(9,512)	-
SCC (BACT)	723	(723)	-	-
J&O Lloyd Trust	200	(200)	-	-
Baron Davenport	2,500	-	-	2,500
BBO Evolve	<u>-</u>	<u>2,383</u>	<u>-</u>	<u>2,383</u>
	48,317	(20,498)	(9,512)	18,307
TOTAL FUNDS	<u>212,589</u>	<u>(10,015)</u>	<u>-</u>	<u>202,574</u>

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	415,472	(403,478)	11,994
Designated Fund	<u>-</u>	<u>(1,511)</u>	<u>(1,511)</u>
	415,472	(404,989)	10,483
Restricted funds			
Awards for All	10,000	(1,820)	8,180
Trent & Dove	30,881	(30,881)	-
Consolidated Charities	31,221	(31,897)	(676)
Tudor Trust	-	(29,476)	(29,476)
East Staffordshire CCG	833	(833)	-
MASDAP	51,256	(51,242)	14
Tinder	15,090	(15,090)	-
SCC (BACT)	14,400	(15,123)	(723)
Citizens Advice Energy	18,150	(18,150)	-
Virgin Care	9,167	(9,167)	-
BBO Evolve	6,454	(4,071)	2,383
J&O Lloyd Trust	<u>-</u>	<u>(200)</u>	<u>(200)</u>
	187,452	(207,950)	(20,498)
TOTAL FUNDS	<u>602,924</u>	<u>(612,939)</u>	<u>(10,015)</u>

17. MOVEMENT IN FUNDS - continued

Designated funds

Depreciation of assets purchased from funds designated by the trustees.

Restricted funds

Big Lottery - Awards for All fund - project to recruit and train advice volunteers.

Trent & Dove - bespoke money advice service for Trent and Dove Housing Association tenants.

Consolidated Charities - funding for the provision of cyber skills for residents of Burton upon Trent.

Tudor Trust - grant to cover the salary costs of an Operation and Learning Project Manager.

East Staffordshire CCG - funding to deliver bespoke advice service for patients of GP surgeries.

MASDAP - funding from national Citizens Advice in agreement with Department for Business, Innovation and Skills (BIS) to provide a money advice service.

Tinder Foundation - free to deliver IT training and support via Learn My Way.

Burton Albion Community Trust - a partnership with BACT to jointly deliver Healthy Families project, funded by Staffordshire County Council.

Citizens Advice Energy Best Deal - to provides advice and outreach to energy consumers.

Virgin Care - delivery of information and advice to GP surgeries.

BBO Evolve - a project working with those furthest from the labour market.

J&O Lloyd Trust - one-off grant to purchase IT Equipment.

Baron Davenport fund is to be repaid.

Transfers between funds

During the year, a transfer of £9,512 was made from restricted to unrestricted funds being the balance of funds on the Money Advice Service Debt Advice project 2014/18 (MASDAP) restricted fund. This is in accordance with the fund's financial reporting guidance.

18. OTHER FINANCIAL COMMITMENTS

The charitable company had financial commitments at the year end of £4,250 (2016: £4,250).

19. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 March 2017.

20. CONTROL RELATIONSHIP

The Charity was under the control of the Board of Trustees throughout the current and previous year.

21. COMPANY LIMITED BY GUARANTEE

The company is limited by guarantee and does not have a share capital.

In the event of the company being wound up, every member of the Charity undertakes to contribute such amount as may be required, not exceeding £1.

NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
FOR THE YEAR ENDED 31 MARCH 2017**22. COMMITTEE OF MANAGEMENT: REMUNERATION AND EXPENSES**

No member of the committee or management received any remuneration or were reimbursed for any expenses during the year.

23. FIRST YEAR ADOPTION

This is the first year that the charitable company has presented its financial statements under Financial Reporting Standard 102 (FRS 102) issued by the Financial Reporting Council and the Charities SORP (FRS102). The last financial statements, for the year ended 31 March 2016, were prepared under the Financial Reporting Standard for Smaller Entities (effective January 2015) and the Charities SORP (FRSSE) (published on 16 July 2014). The transition date to FRS 102 is therefore 1 April 2015.

Adopting FRS 102 has not resulted in any changes to the financial statements as a result of complying with the new standards.

Reconciliation of funds

	1 Apr 2015 £	31 Mar 2016 £
As previously reported		
Total funds	<u>183,601</u>	<u>212,589</u>
As reported under FRS102 and the Charities SORP FRS102		
Total funds	<u>183,601</u>	<u>212,589</u>

**Reconciliation of profit
Effect of transition to FRS 102**

	31 Mar 2016 FRSSE 2015 £	31 Mar 2016 FRS102 £
Net income / (expenditure)	<u>28,988</u>	<u>28,988</u>