

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 2019  
FOR**

**EAST STAFFORDSHIRE CITIZENS ADVICE  
BUREAU**



EAST STAFFORDSHIRE CITIZENS ADVICE BUREAU

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FOR THE YEAR ENDED 31 MARCH 2019

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## **EAST STAFFORDSHIRE CITIZENS ADVICE BUREAU**

### **REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2019**

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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 2019. 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).

#### **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 2019**

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#### **ACHIEVEMENT AND PERFORMANCE**

##### **Achievements and performance in 2018/19**

CAMS provided a range of advice services from signposting, information and advice to specialist casework. These services were 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 offices in Burton and Tamworth, outreach services around the borough's, 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 2018/19 throughout East Staffordshire and Tamworth. CAMS also delivered an outreach session from 9.30am - 3pm (Wednesday) at Uttoxeter Library, and from other locations to meet the needs of clients.

In addition to the generalist open door service CAMS also operated a telephone advice service which ran 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 communities. We have therefore counted our unique clients on a monthly basis.

Ongoing issues with funding have taken up much of the time of the management team in 2018/19 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 which has severely impacted on our capacity to plan strategically for the future.

Due to the continued uncertainty around future funding sources the Trustees and senior management group concluded a takeover of the organisation by Citizens Advice South Derbyshire City, it is envisaged that the absorption of CAMS staff and assets into a larger entity would assist in ensuring the delivery of services in the future.

##### **Investment performance**

The charity does not currently hold material investments.

#### **FINANCIAL REVIEW**

##### **Financial position**

The charity made a deficit for the year of £176,535 on unrestricted funds (2018: deficit £7,732) and a deficit of £7,135 on restricted funds (2018: deficit £11,172) resulting in a total deficit of £183,670 (2018: deficit £18,904).

The deficit for the year includes a payment of £147,332 being the transfer of excess funds to Citizens Advice South Derbyshire and City (CASDAC) on the winding up of the charity.

The balance as at 31 March 2019 was £nil (2018: £176,535) on unrestricted funds and £nil (2018: £7,135) on restricted funds giving total funds of £nil (2018: £183,670).

##### **Principal funding and financial risks**

Due to the continued uncertainty around future funding sources the Trustees and senior management group concluded a takeover of the organisation by Citizens Advice South Derbyshire and City. It is envisaged that the absorption of CAMS staff and assets into a larger entity will assist in ensuring the delivery of services in the future.

##### **Investment policy and objectives**

Apart from retaining a prudent amount in reserves each year most of the Charity's funds were spent in the short term due to the accounts being prepared on a break-up basis.

## **EAST STAFFORDSHIRE CITIZENS ADVICE BUREAU**

### **REPORT OF THE TRUSTEES**

**FOR THE YEAR ENDED 31 MARCH 2019**

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#### **FINANCIAL REVIEW**

##### **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 received most of its income quarterly in arrears and required 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.

Following the takeover agreement with Citizens Advice South Derbyshire and City and the transfer of agreed assets and liabilities it is considered that the reserves held as at the year end are at an appropriate level.

#### **FUTURE PLANS**

Due to the continued uncertainty around future funding sources the Trustees and senior management group concluded a takeover of the organisation by Citizens Advice South Derbyshire City. It is envisaged that the absorption of CAMS staff and assets into a larger entity would assist in ensuring the delivery of services in the future.

#### **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, a company limited by guarantee was established in March 2006. The company registration number is 05761005. The company is registered with the Charity Commission - registration number 1115630. 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).

##### **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 operated throughout the year from rented premises in Anson Court, Burton upon Trent and from tied offices in Marmion House in Tamworth. In addition, a variety of venues throughout East Staffordshire and Tamworth were used to fulfil service requirements and client demand.

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 have met 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 were delegated to the Chief Executive and other members of CAMS management team. The organisational structure chart of CAMS was regularly reviewed.

## **EAST STAFFORDSHIRE CITIZENS ADVICE BUREAU**

### **REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2019**

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#### **STRUCTURE, GOVERNANCE AND MANAGEMENT**

##### **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 (LCA) 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. Until April 2017 the Citizens Advice Membership Scheme required member organisations to undergo an audit of organisational standards and quality of advice by Citizens Advice auditors every three years. The local performance and quality framework (PQF) replaced the old-style three-yearly audit, CAMS were congratulated on its first Leadership Self-Assessment scoring highly in all areas with overall excellence in Leadership.

##### **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.

During the year, CAMS faced 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 LCA/comparable organisations
- past performance and previous risks encountered.

#### **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

**EAST STAFFORDSHIRE CITIZENS ADVICE BUREAU**

**REPORT OF THE TRUSTEES**

**FOR THE YEAR ENDED 31 MARCH 2019**

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**REFERENCE AND ADMINISTRATIVE DETAILS**

**Trustees**

|               |                       |
|---------------|-----------------------|
| Ms J M Heaver | - resigned 23/06/2019 |
| I North       |                       |
| D A Hopwood   | - resigned 19/11/2018 |
| J P Southwell |                       |
| C McNerney    |                       |
| J Walton      |                       |

**Company secretary**

|            |                       |
|------------|-----------------------|
| Dawn Green | - resigned 23/06/2019 |
|------------|-----------------------|

**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 4<sup>th</sup> November 2019 and signed on its behalf by:

  
.....  
J P Southwell - Trustee

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

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**Independent examiner's report to the trustees of East Staffordshire Citizens Advice Bureau ('the Company')**

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 March 2019.

**Responsibilities and basis of report**

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5) (b) of the 2011 Act.

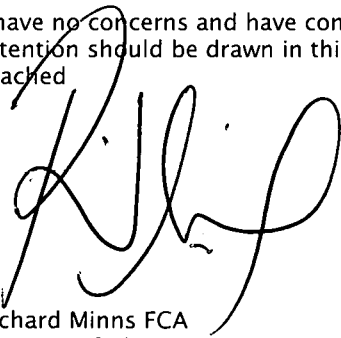
**Independent examiner's statement**

Since your charity's gross income exceeded £250,000 your examiner must be a member of a listed body. I can confirm that I am qualified to undertake the examination because I am a registered member of Institute of Chartered Accountants in England and Wales which is one of the listed bodies.

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the Company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities [applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)].

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report 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: ..... 14.11.19



**EAST STAFFORDSHIRE CITIZENS ADVICE BUREAU**

**STATEMENT OF FINANCIAL ACTIVITIES  
(INCORPORATING AN INCOME AND EXPENDITURE ACCOUNT)  
FOR THE YEAR ENDED 31 MARCH 2019**

|  | Notes | Unrestricted<br>funds<br>£ | Restricted<br>funds<br>£ | 2019<br>Total<br>funds<br>£ | 2018<br>Total<br>funds<br>£ |
|--|-------|----------------------------|--------------------------|-----------------------------|-----------------------------|
| <b>INCOME AND ENDOWMENTS FROM</b>      |       |                            |                          |                             |                             |
| Donations and legacies                 | 3     | 606                        | 210                      | 816                         | 2,541                       |
| Charitable activities                  | 6     |                            |                          |                             |                             |
| Citizens Advice Bureau                 |       | 227,043                    | 384,256                  | 611,299                     | 574,266                     |
| Other trading activities               | 4     | 2,402                      | -                        | 2,402                       | 6,718                       |
| Investment income                      | 5     | 23                         | -                        | 23                          | 84                          |
| <b>Total</b>                           |       | <b>230,074</b>             | <b>384,466</b>           | <b>614,540</b>              | <b>583,609</b>              |
| <br><b>EXPENDITURE ON</b>              |       |                            |                          |                             |                             |
| Charitable activities                  | 7     |                            |                          |                             |                             |
| Citizens Advice Bureau                 |       | <u>406,609</u>             | <u>391,601</u>           | <u>798,210</u>              | <u>602,513</u>              |
| <b>NET INCOME/(EXPENDITURE)</b>        |       | <b>(176,535)</b>           | <b>(7,135)</b>           | <b>(183,670)</b>            | <b>(18,904)</b>             |
| <b>RECONCILIATION OF FUNDS</b>         |       |                            |                          |                             |                             |
| <b>Total funds brought forward</b>     |       | <b>176,535</b>             | <b>7,135</b>             | <b>183,670</b>              | <b>202,574</b>              |
| <br><b>TOTAL FUNDS CARRIED FORWARD</b> |       | <b><u>-</u></b>            | <b><u>-</u></b>          | <b><u>-</u></b>             | <b><u>183,670</u></b>       |

The notes form part of these financial statements

**EAST STAFFORDSHIRE CITIZENS ADVICE BUREAU**  
**REGISTERED COMPANY NUMBER: 05761005**  
**BALANCE SHEET**  
**AT 31 MARCH 2019**

|  | Notes | Unrestricted funds<br>£ | Restricted funds<br>£ | 2019<br>Total funds<br>£ | 2018<br>Total funds<br>£ |
|--|-------|-------------------------|-----------------------|--------------------------|--------------------------|
| <b>FIXED ASSETS</b>                          |       |                         |                       |                          |                          |
| Tangible assets                              | 13    | -                       | -                     | -                        | 3,138                    |
| <b>CURRENT ASSETS</b>                        |       |                         |                       |                          |                          |
| Debtors                                      | 14    | -                       | -                     | -                        | 83,694                   |
| Cash at bank and in hand                     |       | -                       | -                     | -                        | 109,606                  |
|  |       | -                       | -                     | -                        | 193,300                  |
| <b>CREDITORS</b>                             |       |                         |                       |                          |                          |
| Amounts falling due within one year          | 15    | -                       | -                     | -                        | (12,768)                 |
| <b>NET CURRENT ASSETS</b>                    |       | -                       | -                     | -                        | 180,532                  |
| <b>TOTAL ASSETS LESS CURRENT LIABILITIES</b> |       | -                       | -                     | -                        | 183,670                  |
| <b>NET ASSETS</b>                            |       | -                       | -                     | -                        | 183,670                  |
| <b>FUNDS</b>                                 | 16    |                         |                       |                          |                          |
| Unrestricted funds                           |       |                         |                       | -                        | 176,535                  |
| Restricted funds                             |       |                         |                       | -                        | 7,135                    |
| <b>TOTAL FUNDS</b>                           |       |                         |                       | -                        | 183,670                  |

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2019.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2019 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 provisions applicable to charitable companies subject to the small companies regime.

The financial statements were approved by the Board of Trustees on 16<sup>th</sup> November 2019 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 2019**

|   | Notes | 2019<br>£            | 2018<br>£                 |
|---|-------|----------------------|---------------------------|
| <b>Cash flows from operating activities:</b>                              |       |                      |                           |
| Cash generated from operations  | 1     | <u>(109,629)</u>     | <u>(16,850)</u>           |
| <b>Net cash provided by (used in) operating activities</b>                |       | <u>(109,629)</u>     | <u>(16,850)</u>           |
| <br><b>Cash flows from investing activities:</b>                          |       |                      |                           |
| Interest received   |       | <u>23</u>            | <u>84</u>                 |
| <b>Net cash provided by (used in) investing activities</b>                |       | <u>23</u>            | <u>84</u>                 |
| <br><b>Change in cash and cash equivalents in the reporting period</b>    |       | <br><u>(109,606)</u> | <br><u>(16,766)</u>       |
| <b>Cash and cash equivalents at the beginning of the reporting period</b> |       | <u>109,606</u>       | <u>126,372</u>            |
| <br><b>Cash and cash equivalents at the end of the reporting period</b>   |       | <br><u><u>-</u></u>  | <br><u><u>109,606</u></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 2019

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

|  | 2019<br>£        | 2018<br>£       |
|--|------------------|-----------------|
| Net income/(expenditure) for the reporting period (as per the statement of financial activities) | (183,670)        | (18,904)        |
| Adjustments for:   |                  |                 |
| Depreciation charges   | 1,715            | 4,848           |
| Loss on disposal of fixed assets   | 1,423            | -               |
| Interest received  | (23)             | (84)            |
| Decrease/(increase) in debtors   | 83,694           | (1,213)         |
| Decrease in creditors  | <u>(12,768)</u>  | <u>(1,497)</u>  |
| Net cash provided by (used in) operating activities  | <u>(109,629)</u> | <u>(16,850)</u> |

**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.

The presentation currency of the financial statements is the Pound Sterling (£).

Following a going concern review by the charitable company's trustees due to loss of funding going forward, the bureau ceased its activities at the end of March 2019 and the financial statements are therefore prepared on a break-up basis under the historical cost convention.

There are no significant judgements relevant to the charitable company.

The significant accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all years presented unless otherwise stated.

**Income**

All incoming resources are included in the Statement of Financial Activities (SoFA) when the charity is legally entitled to the income after any performance conditions have been met, the amount can be measured reliably, and it is probable that the income will be received.

For donations to be recognised the charity will have been notified of the amounts and the settlement date in writing. If there are conditions attached to the donation and this requires a level of performance before entitlement can be obtained then income is deferred until those conditions are fully met or the fulfilment of those conditions is within the control of the charity and it is probable that they will be fulfilled.

No amount is included in the financial statements for volunteer time in line with the SORP (FRS 102). Further detail is given in the Trustees' Annual Report.

Income from trading activities includes income earned from fundraising events to raise funds for the charity. Income is received in exchange for supplying goods and services in order to raise funds and is recognised when entitlement has occurred.

The charity receives government grants in respect of funding for its advisory services. Income from government and other grants are recognised at fair value when the charity has entitlement after any performance conditions have been met, it is probable that the income will be received, and the amount can be measured reliably. If entitlement is not met, then these amounts are deferred.

Investment income is earned through holding a bank deposit account. It includes interest which is recognised using the effective interest rate.

**Debtors**

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

**2. ACCOUNTING POLICIES - continued**

**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.

Due to the winding up of the charity as at 31 March 2019, redundancies have been paid to qualifying staff.

**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 |
|-----------------------|---------------|

Tangible fixed assets are stated at cost less accumulated depreciation and accumulated impairment losses. Cost includes costs directly attributable to making the asset capable of operating as intended.

**Taxation**

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

**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.

**EAST STAFFORDSHIRE CITIZENS ADVICE BUREAU**

**NOTES TO THE FINANCIAL STATEMENTS - CONTINUED  
FOR THE YEAR ENDED 31 MARCH 2019**

**3. DONATIONS AND LEGACIES**

|           | 2019       | 2018         |
|-----------|------------|--------------|
|           | £          | £            |
| Donations | <u>816</u> | <u>2,541</u> |

**4. OTHER TRADING ACTIVITIES**

|                    | 2019         | 2018         |
|--------------------|--------------|--------------|
|                    | £            | £            |
| Fundraising events | <u>2,402</u> | <u>6,718</u> |

**5. INVESTMENT INCOME**

|                          | 2019      | 2018      |
|--------------------------|-----------|-----------|
|                          | £         | £         |
| Deposit account interest | <u>23</u> | <u>84</u> |

**6. INCOME FROM CHARITABLE ACTIVITIES**

|                                 | Activity               | 2019           | 2018           |
|---------------------------------|------------------------|----------------|----------------|
|                                 |                        | £              | £              |
| Tamworth Borough Council        | Citizens Advice Bureau | 97,475         | 83,094         |
| Trent and Dove Housing          | Citizens Advice Bureau | 19,385         | 25,526         |
| MS                              | Citizens Advice Bureau | 6,576          | 6,576          |
| Winshall Parish Council         | Citizens Advice Bureau | 3,722          | 3,722          |
| Awards for All                  | Citizens Advice Bureau | 9,968          | -              |
| Staffordshire North & South CAB | Citizens Advice Bureau | 216,200        | 223,700        |
| MASDAP                          | Citizens Advice Bureau | 52,010         | 47,764         |
| The Good Things Foundation      | Citizens Advice Bureau | 9,475          | 18,905         |
| SCC (BACT)                      | Citizens Advice Bureau | 8,538          | 10,338         |
| Citizens Advice Energy          | Citizens Advice Bureau | 7,875          | 15,075         |
| Henry Smith Trust               | Citizens Advice Bureau | 33,600         | -              |
| Baron Davenport                 | Citizens Advice Bureau | -              | (2,500)        |
| Live Aid                        | Citizens Advice Bureau | 440            | -              |
| Consolidated charity BOT        | Citizens Advice Bureau | 76,278         | 64,650         |
| Unfunded grants                 | Citizens Advice Bureau | 105            | 250            |
| BBO Evolve                      | Citizens Advice Bureau | 49,133         | 44,821         |
| ESBC Universal Credit           | Citizens Advice Bureau | 3,149          | 8,075          |
| Anglesy project                 | Citizens Advice Bureau | -              | 1,900          |
| RBS Skills                      | Citizens Advice Bureau | 17,370         | 17,370         |
| Big Energy Saving Network       | Citizens Advice Bureau | -              | 5,000          |
|                                 |                        | <u>611,299</u> | <u>574,266</u> |

**7. CHARITABLE ACTIVITIES COSTS**

|                        | Support costs<br>(See note 8) | Totals         |
|------------------------|-------------------------------|----------------|
|                        | £                             | £              |
| Citizens Advice Bureau | <u>798,210</u>                | <u>798,210</u> |

**EAST STAFFORDSHIRE CITIZENS ADVICE BUREAU**

**NOTES TO THE FINANCIAL STATEMENTS - CONTINUED  
FOR THE YEAR ENDED 31 MARCH 2019**

**8. SUPPORT COSTS**

|                        | <b>Management</b> | <b>Governance costs</b> | <b>Totals</b>  |
|------------------------|-------------------|-------------------------|----------------|
|                        | <b>£</b>          | <b>£</b>                | <b>£</b>       |
| Citizens Advice Bureau | <u>795,037</u>    | <u>3,173</u>            | <u>798,210</u> |

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

**Management**

|                                       | <b>2019</b>                   | <b>2018</b>             |
|---------------------------------------|-------------------------------|-------------------------|
|                                       | <b>Citizens Advice Bureau</b> | <b>Total activities</b> |
|                                       | <b>£</b>                      | <b>£</b>                |
| Wages                                 | 488,099                       | 444,445                 |
| Social security                       | 23,650                        | 25,943                  |
| Pensions                              | 6,081                         | 3,904                   |
| Insurance                             | 4,598                         | 5,957                   |
| Telephone                             | 14,116                        | 10,880                  |
| Postage and stationery                | 22,172                        | 18,431                  |
| Advertising                           | 393                           | 1,618                   |
| Sundries                              | 13,917                        | 12,820                  |
| Accommodation and rent                | 34,860                        | 27,623                  |
| Office repairs                        | 3,827                         | 6,132                   |
| Training                              | 5,811                         | 7,672                   |
| Travel                                | 8,055                         | 9,439                   |
| Computer costs                        | 6,817                         | 7,369                   |
| Bank charges                          | 122                           | 120                     |
| Reference materials & subscriptions   | 8,231                         | 8,963                   |
| Volunteer expenses                    | 3,818                         | 4,649                   |
| Depreciation of tangible fixed assets | 1,715                         | 4,848                   |
| Loss on sale of tangible fixed assets | 1,423                         | -                       |
| Exceptional items                     | <u>147,332</u>                | <u>-</u>                |
|                                       | <u>795,037</u>                | <u>600,813</u>          |

**Governance costs**

|                  | <b>2019</b>                   | <b>2018</b>             |
|------------------|-------------------------------|-------------------------|
|                  | <b>Citizens Advice Bureau</b> | <b>Total activities</b> |
|                  | <b>£</b>                      | <b>£</b>                |
| Accountancy fees | 1,290                         | 1,200                   |
| Legal fees       | 1,883                         | 258                     |
| Printing         | -                             | 242                     |
|                  | <u>3,173</u>                  | <u>1,700</u>            |



NOTES TO THE FINANCIAL STATEMENTS - CONTINUED  
FOR THE YEAR ENDED 31 MARCH 2019**9. NET INCOME/(EXPENDITURE)**

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

|                                    | 2019           | 2018     |
|------------------------------------|----------------|----------|
|                                    | £              | £        |
| Depreciation - owned assets        | 1,715          | 4,848    |
| Deficit on disposal of fixed asset | 1,423          | -        |
| Independent examination            | 1,290          | 1,200    |
| Exceptional item                   | <u>147,332</u> | <u>-</u> |

**Exceptional item**

The exceptional item relates to the transfer of funds to Citizens Advice South Derbyshire and City (CASDAC) following the closure of the charity on 31 March 2019.

**10. TRUSTEES' REMUNERATION AND BENEFITS**

There were no trustees' remuneration or other benefits for the year ended 31 March 2019 nor for the year ended 31 March 2018.

**Trustees' expenses**

There were no trustees' expenses paid for the year ended 31 March 2019 nor for the year ended 31 March 2018.

**11. STAFF COSTS**

|                       | 2019           | 2018           |
|-----------------------|----------------|----------------|
|                       | £              | £              |
| Wages and salaries    | 488,099        | 444,445        |
| Social security costs | 23,650         | 25,943         |
| Other pension costs   | <u>6,081</u>   | <u>3,904</u>   |
|                       | <u>517,830</u> | <u>474,292</u> |

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

|                      | 2019      | 2018      |
|----------------------|-----------|-----------|
|                      | <u>29</u> | <u>30</u> |
| Administrative staff |           |           |

The number of employees whose employee benefits (excluding employer pension costs) exceeded £60,000 was:

|                   | 2019     | 2018     |
|-------------------|----------|----------|
|                   | <u>1</u> | <u>-</u> |
| £60,001 - £70,000 |          |          |

Redundancy payments in the year totalled £21,555.

Key management comprises the senior management team as detailed in the report of the trustees. Remuneration for key management in the year amounted to £93,282 (2018: £70,168) and included redundancy payments of £16,030.

**12. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES**

|                                   | Unrestricted funds | Restricted funds | Total funds |
|-----------------------------------|--------------------|------------------|-------------|
|                                   | £                  | £                | £           |
| <b>INCOME AND ENDOWMENTS FROM</b> |                    |                  |             |
| Donations and legacies            | 2,541              | -                | 2,541       |
| <b>Charitable activities</b>      |                    |                  |             |
| Citizens Advice Bureau            | 249,223            | 325,043          | 574,266     |

**EAST STAFFORDSHIRE CITIZENS ADVICE BUREAU**

**NOTES TO THE FINANCIAL STATEMENTS - CONTINUED  
FOR THE YEAR ENDED 31 MARCH 2019**

**12. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued**

|                                    | Unrestricted<br>funds<br>£ | Restricted<br>funds<br>£ | Total<br>funds<br>£   |
|------------------------------------|----------------------------|--------------------------|-----------------------|
| Other trading activities           | 6,718                      | -                        | 6,718                 |
| Investment income                  | <u>84</u>                  | <u>-</u>                 | <u>84</u>             |
| <b>Total</b>                       | <b>258,566</b>             | <b>325,043</b>           | <b>583,609</b>        |
| <b>EXPENDITURE ON</b>              |                            |                          |                       |
| <b>Charitable activities</b>       |                            |                          |                       |
| Citizens Advice Bureau             | <u>266,298</u>             | <u>336,215</u>           | <u>602,513</u>        |
| <b>Total</b>                       | <b>266,298</b>             | <b>336,215</b>           | <b>602,513</b>        |
| <b>NET INCOME/(EXPENDITURE)</b>    | <b>(7,732)</b>             | <b>(11,172)</b>          | <b>(18,904)</b>       |
| <b>RECONCILIATION OF FUNDS</b>     |                            |                          |                       |
| Total funds brought forward        | <u>184,267</u>             | <u>18,307</u>            | <u>202,574</u>        |
| <b>TOTAL FUNDS CARRIED FORWARD</b> | <b><u>176,535</u></b>      | <b><u>7,135</u></b>      | <b><u>183,670</u></b> |

**13. TANGIBLE FIXED ASSETS**

|                        | Fixtures and<br>fittings<br>£ |
|------------------------|-------------------------------|
| <b>COST</b>            |                               |
| At 1 April 2018        | 91,495                        |
| Disposals              | <u>(91,495)</u>               |
| At 31 March 2019       | <u>-</u>                      |
| <b>DEPRECIATION</b>    |                               |
| At 1 April 2018        | 88,357                        |
| Charge for year        | 1,715                         |
| Eliminated on disposal | <u>(90,072)</u>               |
| At 31 March 2019       | <u>-</u>                      |
| <b>NET BOOK VALUE</b>  |                               |
| At 31 March 2019       | <u>-</u>                      |
| At 31 March 2018       | <u>3,138</u>                  |

**14. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

|                                | 2019<br>£ | 2018<br>£     |
|--------------------------------|-----------|---------------|
| Trade debtors                  | -         | 81,816        |
| Prepayments and accrued income | <u>-</u>  | <u>1,878</u>  |
|                                | <u>-</u>  | <u>83,694</u> |

NOTES TO THE FINANCIAL STATEMENTS - CONTINUED  
FOR THE YEAR ENDED 31 MARCH 2019

## 15. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

|                                 | 2019<br>£ | 2018<br>£     |
|---------------------------------|-----------|---------------|
| Trade creditors                 | -         | 4,099         |
| Social security and other taxes | -         | 5,723         |
| Other creditors                 | -         | 378           |
| Accruals and deferred income    | -         | 2,568         |
|                                 | <u>-</u>  | <u>12,768</u> |

## 16. MOVEMENT IN FUNDS

|                            | At 1/4/18<br>£ | Net<br>movement<br>in funds<br>£ | At 31/3/19<br>£ |
|----------------------------|----------------|----------------------------------|-----------------|
| <b>Unrestricted funds</b>  |                |                                  |                 |
| General fund               | 176,535        | (176,535)                        | -               |
| <b>Restricted funds</b>    |                |                                  |                 |
| Consolidated Charities     | 1,000          | (1,000)                          | -               |
| The Good Things Foundation | 2,500          | (2,500)                          | -               |
| RBS Skills                 | <u>3,635</u>   | <u>(3,635)</u>                   | -               |
|                            | 7,135          | (7,135)                          | -               |
| <b>TOTAL FUNDS</b>         | <u>183,670</u> | <u>(183,670)</u>                 | -               |

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

|                                    | Incoming<br>resources<br>£ | Resources<br>expended<br>£ | Movement<br>in funds<br>£ |
|------------------------------------|----------------------------|----------------------------|---------------------------|
| <b>Unrestricted funds</b>          |                            |                            |                           |
| General fund                       | 230,074                    | (406,609)                  | (176,535)                 |
| <b>Restricted funds</b>            |                            |                            |                           |
| Awards for All                     | 9,968                      | (9,968)                    | -                         |
| Trent & Dove                       | 19,385                     | (19,385)                   | -                         |
| Consolidated Charities             | 76,487                     | (77,487)                   | (1,000)                   |
| MASDAP                             | 52,010                     | (52,010)                   | -                         |
| The Good Things Foundation         | 9,475                      | (11,975)                   | (2,500)                   |
| SCC (BACT)                         | 8,538                      | (8,538)                    | -                         |
| Citizens Advice Energy             | 7,876                      | (7,876)                    | -                         |
| BBO Evolve                         | 49,133                     | (49,133)                   | -                         |
| East Staffordshire Borough Council | 3,149                      | (3,149)                    | -                         |
| RBS Skills                         | 17,370                     | (21,005)                   | (3,635)                   |
| Tamworth Borough Council           | 97,475                     | (97,475)                   | -                         |
| Henry Smith Trust                  | <u>33,600</u>              | <u>(33,600)</u>            | -                         |
|                                    | 384,466                    | (391,601)                  | (7,135)                   |
| <b>TOTAL FUNDS</b>                 | <u>614,540</u>             | <u>(798,210)</u>           | <u>(183,670)</u>          |

EAST STAFFORDSHIRE CITIZENS ADVICE BUREAU

NOTES TO THE FINANCIAL STATEMENTS - CONTINUED  
FOR THE YEAR ENDED 31 MARCH 2019

16. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

|                            | At 1/4/17<br>£ | Net<br>movement<br>in funds<br>£ | At 31/3/18<br>£ |
|----------------------------|----------------|----------------------------------|-----------------|
| <b>Unrestricted Funds</b>  |                |                                  |                 |
| General fund               | 184,267        | (7,732)                          | 176,535         |
| <b>Restricted Funds</b>    |                |                                  |                 |
| Awards for All             | 8,180          | (8,180)                          | -               |
| Consolidated Charities     | 5,244          | (4,244)                          | 1,000           |
| The Good Things Foundation | -              | 2,500                            | 2,500           |
| Baron Davenport            | 2,500          | (2,500)                          | -               |
| BBO Evolve                 | 2,383          | (2,383)                          | -               |
| RBS Skills                 | -              | 3,635                            | 3,635           |
|                            | 18,307         | (11,172)                         | 7,135           |
| <b>TOTAL FUNDS</b>         | <b>202,574</b> | <b>(18,904)</b>                  | <b>183,670</b>  |

Comparative net movement in funds, included in the above are as follows:

|                            | Incoming<br>resources<br>£ | Resources<br>expended<br>£ | Movement in<br>funds<br>£ |
|----------------------------|----------------------------|----------------------------|---------------------------|
| <b>Unrestricted funds</b>  |                            |                            |                           |
| General fund               | 258,566                    | (266,298)                  | (7,732)                   |
| <b>Restricted funds</b>    |                            |                            |                           |
| Awards for All             | -                          | (8,180)                    | (8,180)                   |
| Trent & Dove               | 25,526                     | (25,526)                   | -                         |
| Consolidated Charities     | 64,650                     | (68,894)                   | (4,244)                   |
| MASDAP                     | 47,764                     | (47,764)                   | -                         |
| The Good Things Foundation | 18,905                     | (16,405)                   | 2,500                     |
| SCC (BACT)                 | 10,338                     | (10,338)                   | -                         |
| Baron Davenport            | (2,500)                    | -                          | (2,500)                   |
| Citizens Advice Energy     | 15,075                     | (15,075)                   | -                         |
| BBO Evolve                 | 44,821                     | (47,204)                   | (2,383)                   |
| RBS Skills                 | 17,370                     | (13,735)                   | 3,635                     |
| Tamworth Borough Council   | 83,094                     | (83,094)                   | -                         |
|                            | 325,043                    | (336,215)                  | (11,172)                  |
| <b>TOTAL FUNDS</b>         | <b>583,609</b>             | <b>(602,513)</b>           | <b>(18,904)</b>           |

NOTES TO THE FINANCIAL STATEMENTS - CONTINUED  
FOR THE YEAR ENDED 31 MARCH 2019

## 16. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined position is as follows:

|                           | At 1/4/17<br>£ | Net<br>movement<br>in funds<br>£ | At 31/3/19<br>£ |
|---------------------------|----------------|----------------------------------|-----------------|
| <b>Unrestricted funds</b> |                |                                  |                 |
| General fund              | 184,267        | (184,267)                        | -               |
| <b>Restricted funds</b>   |                |                                  |                 |
| Awards for All            | 8,180          | (8,180)                          | -               |
| Consolidated Charities    | 5,244          | (5,244)                          | -               |
| Baron Davenport           | 2,500          | (2,500)                          | -               |
| BBO Evolve                | 2,383          | (2,383)                          | -               |
|                           | <u>18,307</u>  | <u>(18,307)</u>                  | <u>-</u>        |
| <b>TOTAL FUNDS</b>        | <u>202,574</u> | <u>(202,574)</u>                 | <u>-</u>        |

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

|                                    | Incoming<br>resources<br>£ | Resources<br>expended<br>£ | Movement<br>in funds<br>£ |
|------------------------------------|----------------------------|----------------------------|---------------------------|
| <b>Unrestricted funds</b>          |                            |                            |                           |
| General fund                       | 488,640                    | (672,907)                  | (184,267)                 |
| <b>Restricted funds</b>            |                            |                            |                           |
| Awards for All                     | 9,968                      | (18,148)                   | (8,180)                   |
| Trent & Dove                       | 44,911                     | (44,911)                   | -                         |
| Consolidated Charities             | 141,137                    | (146,381)                  | (5,244)                   |
| MASDAP                             | 99,774                     | (99,774)                   | -                         |
| The Good Things Foundation         | 28,380                     | (28,380)                   | -                         |
| SCC (BACT)                         | 18,876                     | (18,876)                   | -                         |
| Baron Davenport                    | (2,500)                    | -                          | (2,500)                   |
| Citizens Advice Energy             | 22,951                     | (22,951)                   | -                         |
| BBO Evolve                         | 93,954                     | (96,337)                   | (2,383)                   |
| East Staffordshire Borough Council | 3,149                      | (3,149)                    | -                         |
| RBS Skills                         | 34,740                     | (34,740)                   | -                         |
| Tamworth Borough Council           | 180,569                    | (180,569)                  | -                         |
| Henry Smith Trust                  | 33,600                     | (33,600)                   | -                         |
|                                    | <u>709,509</u>             | <u>(727,816)</u>           | <u>(18,307)</u>           |
| <b>TOTAL FUNDS</b>                 | <u>1,198,149</u>           | <u>(1,400,723)</u>         | <u>(202,574)</u>          |

**16. MOVEMENT IN FUNDS - continued**

**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.

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

The Good Things 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 provide advice and outreach to energy consumers.

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 has been repaid.

RBS Skills - a project to train volunteers to achieve Community Money Advice level 3 accreditation and provide advice to at least 500 beneficiaries with their debt issue.

Tamworth Borough Council - to provide financial well-being, debt and generalist advice service.

Henry Smith Trust - to provide well-being support regarding benefits, debt and housing.

**17. OTHER FINANCIAL COMMITMENTS**

The charitable company had financial commitments at the year end of £nil (2018: £4,250).

**18. RELATED PARTY DISCLOSURES**

There were no related party transactions for the year ended 31 March 2019.

**19. CONTROL RELATIONSHIP**

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

**20. 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.

**21. 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.