MORECAMBE AND HEYSHAM CITIZENS ADVICE BUREAU

TRUSTEES' REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED

31 MARCH 2013
MORECAMBE AND HEYSHAM CITIZENS ADVICE BUREAU

FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2013

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MORECAMBE AND HEYSHAM CITIZENS ADVICE BUREAU

TRUSTEES ANNUAL REPORT

YEAR ENDED 31 MARCH 2013

The trustees, who are also directors for the purposes of company law, present their report and the unaudited financial statements of the charity for the year ended 31 March 2013

Reference and administrative details

Registered charity name

Morecambe and Heysham Citizens Advice Bureau

Charity registration number

1102948

Company registration number

04697860

Principal office

Oban House
87-89 Queen Street
Morecambe
Lancashire
LA4 5EN

The trustees

The trustees who served the company during the period were as follows

June Ashworth
Derek King

Secretary

Austin Staunton

Bankers

CAF Bank Ltd
PO Box 289
West Malling
Kent
ME19 4TA

Governing document

Morecambe and Heysham Citizens Advice Bureau was incorporated on 14 March 2003 as a company limited by guarantee

The charity is governed by a Memorandum and Articles of Association dated 14 March 2003 and is registered with the Charity Commission in accordance with the Charities Act 1993. The registered number is 1102948

The assets and liabilities of Morecambe & Heysham Citizens Advice Bureau were transferred to North Lancashire Citizens Advice Bureau on 1st April 2011
MORECAMBE AND HEYSHAM CITIZENS ADVICE BUREAU

TRUSTEES ANNUAL REPORT

YEAR ENDED 31 MARCH 2013

Plans for future periods

Following the merger of the operations of Morecambe and Heysham Citizens Advice Bureau and Lancaster Citizens Advice Bureau into North Lancashire Citizens Advice Bureau, this new entity will continue to provide the services as previously provided by these two bureaux.

Whilst all funders have been notified that all the activities of Morecambe and Heysham Citizen’s Advice Bureau have been transferred to North Lancashire Citizen’s Advice Bureau, for practical purposes the company bank account remained open throughout the year to allow funders to continue to make payments while their systems were being updated.

Responsibilities of the trustees

The trustees (who are also the directors of Morecambe and Heysham Citizens Advice Bureau for the purposes of company law) are responsible for preparing the Trustees Annual Report and the financial statements in accordance with applicable law and regulations.

Company law requires the trustees to prepare financial statements for each financial year. Under that law the trustees have elected to prepare the financial statements in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law). Under company law the trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company and the income and expenditure of the charitable company for that period.

In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently,
- observe the methods and principles in the Charities SORP,
- make judgements and accounting estimates that are reasonable and prudent,
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements,
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in operation.

The trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charitable company’s transactions and disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.
MORECAMBE AND HEYSHAM CITIZENS ADVICE BUREAU

TRUSTEES ANNUAL REPORT

YEAR ENDED 31 MARCH 2013

Small company provisions

This report has been prepared in accordance with the special provisions for small companies under Part 15 of the Companies Act 2006

Signed on behalf of the trustees

June Ashworth
Chair of Trustee Board
18th June 2013
MORECAMBE AND HEYSHAM CITIZENS ADVICE BUREAU

INDEPENDENT EXAMINER’S REPORT TO THE TRUSTEES

YEAR ENDED 31 MARCH 2013

I report on the accounts of the company for the year ended 31 March 2013 which are set out on pages 6 to 8

Respective responsibilities of trustees and examiner

The trustees (who are also the directors of the company for the purposes of company law) are responsible for the preparation of the accounts. The trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

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

Basis of independent examiner’s report

My examination was carried out in accordance with the general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the 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 statement 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 of the Companies Act 2006, and
- to prepare accounts which accord with the accounting records, comply with the accounting requirements of section 396 of the Companies Act 2006 and with the methods and principles of the Statement of Recommended Practice Accounting and Reporting by Charities

have not been met, or

2 to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached
MORECAMBE AND HEYSHAM CITIZENS ADVICE BUREAU

INDEPENDENT EXAMINER’S REPORT TO THE TRUSTEES

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MORECAMBE AND HEYSHAM CITIZENS ADVICE BUREAU

INDEPENDENT EXAMINER’S REPORT TO THE TRUSTEES

YEAR ENDED 31 MARCH 2013

Susanna Cassey
Independent Examiner
Date 23 07 13

Priory Close
St Mary’s Gate
Lancaster
LA1 1XB
MORECAMBE AND HEYSHAM CITIZENS ADVICE BUREAU

STATEMENT OF FINANCIAL ACTIVITIES (INCORPORATING THE INCOME AND EXPENDITURE ACCOUNT)

YEAR ENDED 31 MARCH 2013

<table>
<thead>
<tr>
<th>Total Funds</th>
<th>Total Funds</th>
</tr>
</thead>
<tbody>
<tr>
<td>Note</td>
<td>£</td>
</tr>
</tbody>
</table>

Incoming resources

Incoming resources from generating funds:

Voluntary income
Investment income
Incoming resources from charitable activities
Other incoming resources

Total incoming resources

Resources expended

Charitable activities
Donation 2
Governance costs

Total resources expended

Net outgoing resources for the year/net expenditure for the year

Reconciliation of funds

Total funds brought forward

Total funds carried forward

The Statement of Financial Activities includes all gains and losses in the year and therefore a statement of total recognised gains and losses has not been prepared.

All of the above amounts relate to continuing activities.
MORECAMBE AND HEYSHAM CITIZENS ADVICE BUREAU

BALANCE SHEET

31 MARCH 2013

<table>
<thead>
<tr>
<th>Note</th>
<th>2013</th>
<th>£</th>
<th>2012</th>
<th>£</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td>£</td>
<td></td>
<td>£</td>
</tr>
<tr>
<td>Fixed assets</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Tangible assets</td>
<td></td>
<td>-</td>
<td></td>
<td>-</td>
</tr>
<tr>
<td>Current assets</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Debtors</td>
<td></td>
<td>-</td>
<td></td>
<td>-</td>
</tr>
<tr>
<td>Cash at bank and in hand</td>
<td></td>
<td>35,460</td>
<td>31,091</td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td>35,460</td>
<td>31,091</td>
<td></td>
</tr>
<tr>
<td>Creditors: amounts falling due within one year</td>
<td></td>
<td>3 (35,460)</td>
<td>(31,091)</td>
<td></td>
</tr>
<tr>
<td>Net current liabilities</td>
<td></td>
<td></td>
<td></td>
<td>-</td>
</tr>
<tr>
<td>Total assets less current liabilities</td>
<td></td>
<td></td>
<td></td>
<td>-</td>
</tr>
<tr>
<td>Net assets</td>
<td></td>
<td></td>
<td></td>
<td>-</td>
</tr>
<tr>
<td>Funds</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Restricted income funds</td>
<td></td>
<td>-</td>
<td></td>
<td>-</td>
</tr>
<tr>
<td>Unrestricted income funds</td>
<td></td>
<td>-</td>
<td></td>
<td>-</td>
</tr>
<tr>
<td>Total funds</td>
<td></td>
<td></td>
<td></td>
<td>-</td>
</tr>
</tbody>
</table>

The trustees are satisfied that the company is entitled to exemption from the provisions of the Companies Act 2006 (the Act) relating to the audit of the financial statements for the year by virtue of section 477, and that no member or members have requested an audit pursuant to section 476 of the Act

The trustees acknowledge their responsibilities for

(i) ensuring that the company keeps adequate accounting records which comply with section 386 of the Act, and

(ii) preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of the financial year and of its profit or loss for the financial year in accordance with the requirements of section 393, and which otherwise comply with the requirements of the Act relating to financial statements, so far as applicable to the company

These financial statements have been prepared in accordance with the special provisions for small companies under Part 15 of the Companies Act 2006 and with the Financial Reporting Standard for Smaller Entities (effective April 2008)

These financial statements were approved by the members of the committee on the 18th June 2013 and are signed on their behalf by

June Ashworth
Chair of Trustee Board
Company Registration Number 04697860
1 Accounting policies

Basis of accounting

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

The company has not traded since the transfer of the assets, liabilities and activities to North Lancashire Citizen's Advice Bureau on 1 April 2011. It has therefore received no income, and incurred no expenditure this year.

2 Costs of charitable activities by fund/activity type

<table>
<thead>
<tr>
<th></th>
<th>Total Funds 2013</th>
<th>Total Funds 2012</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>£</td>
<td>£</td>
</tr>
<tr>
<td>Donation of assets and liabilities</td>
<td>–</td>
<td>62,694</td>
</tr>
</tbody>
</table>

3 Creditors: Amounts falling due within one year

<table>
<thead>
<tr>
<th></th>
<th>2013</th>
<th>2012</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>£</td>
<td>£</td>
</tr>
<tr>
<td>Other creditors</td>
<td>35,460</td>
<td>31,091</td>
</tr>
</tbody>
</table>

4 Related party transactions

There is no ultimate controlling party.

None of the trustees received any remuneration during this or the previous year.

Morecambe and Heysham Citizen's Advice Bureau donated its assets, liabilities and activities to North Lancashire Citizen's Advice Bureau in 2012. This transaction is shown as a donation of £62,694 on the SOFA.

Included within other creditors is an amount of £35,460, which represents the cash at bank figure, owing to North Lancashire Citizen's Advice Bureau.