

3024636

CHRISTCHURCH CITIZENS ADVICE BUREAU

ACCOUNTS
for the year ended
31 March 2008

WEDNESDAY



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A55

28/01/2009

390

COMPANIES HOUSE

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

CHRISTCHURCH CITIZENS ADVICE BUREAU

COMPANY INFORMATION

Company Number	03024636
Charity Registration Number	1046472
Directors	P.G.Solomons (Chairman) D.Knight (Treasurer) R.Driscoll G.J.Hawking J.A.Jamieson MBE I.Slinger J.E.Spencer A.J. Todd R.J.A. Zeale
	Resigned January 2008
Secretary	D.Knight
Registered Office	2 Sopers Lane Christchurch Dorset BH23 1JG
Honorary Legal Adviser	P.G.Solomons Frettons Solicitors The Saxon Centre 11 Bargates Christchurch Dorset BH23 1QL
Accountants	Lewis Ball and Company Chartered Accountants William House 32 Bargates Christchurch Dorset BH23 1QL
Bankers	National Westminster Bank plc 57 High Street Christchurch Dorset BH23 1BB

CHRISTCHURCH CITIZENS ADVICE BUREAU

REPORT OF THE DIRECTORS FOR THE YEAR ENDED 31 MARCH 2008

Principal Activity

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

Directors

The Directors at 31st March 2008 are shown on Page 1. The Directors who have served during the period under review are

P.G.Solomons	Chairman
D.Knight	Treasurer and Secretary
M.G.Ford-Home	
R.Driscoll	
E.A.Hatch	Resigned .. 2007
G.J.Hawking	
J.A.Jamieson MBE	
I.Slinger	
J.E.Spencer	
A.J. Todd	
R.J.A. Zeale	Resigned January 2008

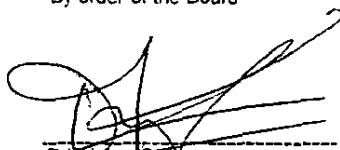
Directors' Responsibilities

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

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

The Directors are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the Company and to enable it to ensure that the accounts comply with the Companies Act 1985. They are also responsible for taking reasonable steps for the prevention and detection of fraud and other irregularities.

By order of the Board


D. Knight Secretary

2 Sopers Lane
Christchurch
Dorset BH23 1JG

CHRISTCHURCH CITIZENS ADVICE BUREAU
INDEPENDENT EXAMINERS REPORT
ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2008

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

We report on the Accounts of the Company for the year ended 31 March 2008 which are set out on pages 4 to 9 from the accounting records and from information and explanations supplied to us by the management of the Company

Respective Responsibilities of the Management Committee and Examiners

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

Basis of Independent Examiners' Report

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

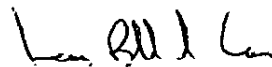
Independent Examiners' Statement

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

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

WILLIAM HOUSE
32 BARGATES
CHRISTCHURCH
DORSET BH23 1QL

LEWIS BALL AND COMPANY



Date 11.06.2008

CHARTERED ACCOUNTANTS

**CHRISTCHURCH CITIZENS ADVICE BUREAU
STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31st MARCH 2008**

	Notes	<u>Unrestricted Funds 2008</u>	<u>Restricted Funds 2008</u>	<u>Total Funds 2008</u>	<u>Total Funds 2007</u>
		£	£	£	£
<u>INCOMING RESOURCES</u>					
	1b				
Grants		130,171	2,858	133,029	137,216
Donations		11,758	-	11,758	8,870
Investment Income		3,375	-	3,375	2,798
TOTAL INCOMING RESOURCES	Page 8	<u>145,304</u>	<u>2,858</u>	<u>148,162</u>	<u>148,884</u>
<u>OUTGOING RESOURCES</u>					
	1c				
Establishment Costs		6,914	-	6,914	8,125
Giving Advice & Professional Support		15,407	12	15,419	16,808
Staff Costs	2	109,551	2,846	112,397	118,096
Travelling Expenses		4,367	-	4,367	4,327
Training etc		201	-	201	213
Depreciation		-	-	-	848
Transfer to Reserves	3	7,500	-	7,500	-
TOTAL RESOURCES EXPENDED	Page 9	<u>143,940</u>	<u>2,858</u>	<u>146,798</u>	<u>148,417</u>
NET INCOMING RESOURCES		<u>1,364</u>	<u>-</u>	<u>1,364</u>	<u>467</u>

**CHRISTCHURCH CITIZENS ADVICE BUREAU
BALANCE SHEET AS AT 31st MARCH 2008**

	Notes	<u>Unrestricted Funds 2008</u>	<u>Restricted Funds 2008</u>	<u>Total Funds 2008</u>	<u>Total Funds 2007</u>
		£	£	£	£
FIXED ASSETS					
Tangible Assets	5	195,908	-	195,908	195,908
CURRENT ASSETS					
Debtors	6	5,087	-	5,087	2,006
Cash at bank and in hand		<u>70,000</u>	<u>1,429</u>	<u>71,429</u>	<u>60,785</u>
		75,087	1,429	76,516	62,791
LESS:					
Creditors falling due within one year	7	13,804	1,429	15,233	10,372
NET CURRENT ASSETS		<u>61,283</u>	<u>-</u>	<u>61,283</u>	<u>52,419</u>
TOTAL NET ASSETS		<u>257,191</u>	<u>-</u>	<u>257,191</u>	<u>248,327</u>
GENERAL FUNDS - Unrestricted					
Accumulated Funds		205,380	-	205,380	204,913
Add Surplus for Year		<u>1,364</u>	<u>-</u>	<u>1,364</u>	<u>467</u>
Balance as at 31/03/2008		206,744	-	206,744	205,380
Designated Funds	10	42,947	-	42,947	42,947
Add Transfer		<u>7,500</u>	<u>-</u>	<u>7,500</u>	<u>-</u>
TOTAL GENERAL FUNDS		<u>257,191</u>	<u>-</u>	<u>257,191</u>	<u>248,327</u>

The Company is entitled to exemption from audit under section 249A(1) of the Companies Act 1985 for the year ended 31st March 2008.

No notice has been deposited under Section 249B(2) of the Companies Act 1985 in relation to its financial statements for the financial year

The Directors acknowledge their responsibilities for:

1 ensuring that the Company keeps accounting records which comply with section 221 of the Companies Act 1985, and

2

Preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of each financial year and of its profit and loss for each financial year in accordance with the requirements of section 226 and which otherwise comply with the requirements of the Companies Act 1985 relating to financial statements, so far as applicable to the Company.

The Accounts have been prepared in accordance with the special provisions of Part VII of the Companies Act v1985 relating to small companies and the Financial Reporting Standard for Smaller Entities.

The Accounts on Pages 4 to 9 were approved by the Board of Directors on 11 June 2008 and were signed on its behalf by :



P.G. Solomons - Chairman

**CHRISTCHURCH CITIZENS ADVICE BUREAU
NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31st MARCH 2008**

1 ACCOUNTING POLICIES

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

a. Basis of Accounting

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

b. Incoming Resources

These are recorded when they become due.

c. Resources Expended

These are recorded when the indebtedness is incurred.

d. Taxation

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

e. Tangible Fixed Assets

Depreciation has been provided for on the following basis for items held at 1st April 2007

Fixtures and equipment	Over 4 to 10 years for items costing over £2,000
Freehold Land and Buildings	In view of the sustained value of the land and buildings further depreciation is not required.

f. Share Capital

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

2 EMPLOYEE EMOLUMENTS

	2008	2007
	£	£
Gross Salaries	100,472	103,718
Employers National Insurance Contributions	8,629	8,461
Pension contributions - Current year	3,213	3,317
- Prior years	-	2,600
	<u>112,314</u>	<u>118,096</u>

The decrease in 2008 was due to the reduction in the work carried out for the Legal Services Commission.

Directors emoluments	-	-
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Average number of employees	7	7
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There were no employees with emoluments of above £50,000.

3 TRANSFERS

During the year it became clear that it was necessary to carry out a number of maintenance and replacement projects. It was not possible to undertake the work before 31 March. Resources have been set aside to meet the costs of the work which will be carried out in early 2008/09. The work involved is as follows:

		£	£
Replacement Carpet	Health & Safety	1,000	-
Lift Upgrade	Health & Safety	2,000	-
Telephone Upgrade	Increased Workload & Replacement	2,500	-
2 Computers	Increased Workload	2,000	-
		<u>7,500</u>	<u>-</u>

4 DIRECTORS EXPENSES

There were no directors expenses paid in the year. (previous year £0)

CHRISTCHURCH CITIZENS ADVICE BUREAU
NOTES TO THE ACCOUNTS (CONTINUED)

5 TANGIBLE ASSETS

	Fixture & Fittings	Freehold Land & Buildings	Total
Cost	£	£	£
At 1 April 2007	34,132	228,592	262,724
Additions	-	-	-
At 31 March 2008	<u>34,132</u>	<u>228,592</u>	<u>262,724</u>
Depreciation: At 1 April 2007	34,132	32,684	66,816
Charge for the year	-	-	-
At 31 March 2008	<u>34,132</u>	<u>32,684</u>	<u>66,816</u>
Net Book Value			
At 31 March 2008	<u>-</u>	<u>195,908</u>	<u>195,908</u>

The Directors consider that the value of the fixed assets to be at least that shown above. These assets are held to assist in the management and administration of the charity.

6 Debtors

	2008	2007
	£	£
Balance of Grants	3,868	1,035
Rents	-	340
Gift Aid Income Tax Recovery (2 years)	816	343
Phone Charges	403	288
	<u>5,087</u>	<u>2,006</u>

7 Creditors

	2008	2007
	£	£
Salaries & Travelling Expenses	88	3,102
Pension Contributions	-	3,878
Trade Creditors	582	431
Tax & National Insurance	2,561	2,361
Receipts in Advance	11,352	-
Examiners Fees	650	600
	<u>15,233</u>	<u>10,372</u>

8 Post Balance Sheet Items

No material events have occurred since 31 March 2008 which would affect the results shown by the above accounts.

9 Contingent Liabilities

There were no contingent liabilities at 31 March 2008.

10 Reserves

		£
Operating reserve - This sum has been designated by the Trustees for the purpose of covering 3 months ongoing payroll & overhead costs.		30,000
Computer reserve - This sum has been designated by the Trustees for the purpose of meeting the cost of replacing / upgrading computer equipment.		
Balance at 1 April 2007	2,947	
Add Provision in 2007/2008	<u>2,000</u>	4,947
Premises reserve - This sum has been designated by the Trustees for the purpose of meeting the costs of any necessary refurbishment		
Balance at 1 April 2007	10,000	
Add Provision in 2007/2008	<u>5,500</u>	<u>15,500</u>

**CHRISTCHURCH CITIZENS ADVICE BUREAU
DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31st MARCH 2008**

	<u>Unrestricted Funds 2008</u>	<u>Restricted Funds 2008</u>	<u>Total Funds 2008</u>	<u>Total Funds 2007</u>
	£	£	£	£
GRANTS				
Christchurch Borough Council	52,210	-	52,210	50,690
Legal Services Commission Debt & Welfare Benefits	42,048	-	42,048	43,424
Legal Services Commission Welfare Benefits - Home Visiting	-	-	-	9,853
Dorset County Council - for Training	7,388	-	7,388	4,000
Lottery - Advice Plus	-	2,858	2,858	-
Citizens Advice Bureau	-	-	-	1,120
Customer Support Network	-	-	-	3,117
Dorset County Council	-	-	-	2,145
Burton Parish Council	200	-	200	200
Twynham Housing Assn.	9,406	-	9,406	6,667
Wessex Water	6,919	-	6,919	4,000
Money Advice (Mary Magdalene)	8,000	-	8,000	8,000
Home Visits (Mary Magdalene)	4,000	-	4,000	4,000
TOTAL GRANTS	<u>130,171</u>	<u>2,858</u>	<u>133,029</u>	<u>137,216</u>
DONATIONS				
General	5,755	-	5,755	7,017
Gift Aided	2,197	-	2,197	1,658
CAB Friends Fund Raising	3,806	-	3,806	195
TOTAL DONATIONS	<u>11,758</u>	<u>-</u>	<u>11,758</u>	<u>8,870</u>
INVESTMENT INCOME	3,375	-	3,375	2,798
TOTAL INCOMING RESOURCES	<u>£ 145,304</u>	<u>£ 2,858</u>	<u>£ 148,162</u>	<u>£ 148,884</u>