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citizens  
advice  
bureau

**Chesterfield  
Citizens Advice  
Bureau**

**FINANCIAL STATEMENTS  
FOR  
THE YEAR ENDED  
31 MARCH 2000**



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COMPANIES HOUSE

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06/01/01

AUDITOR'S REPORT TO THE MEMBERS OF CHESTERFIELD CITIZENS  
ADVICE BUREAU

I have audited the accounts which have been prepared in accordance with the Financial Reporting Standard for Smaller Entities (effective March 1999) under the historical cost convention and the accounting policies.

Respective responsibilities of management committee and auditor

The charity's management committee is responsible for the preparation of accounts. It is my responsibility to form an independent opinion based on my audit on those accounts and to report my opinion to you.

Basis of opinion

I conducted my audit in accordance with auditing standards issued by the Auditing Practices Board. An audit includes examination on a test basis of evidence relevant to the amounts and disclosures in the accounts. It also includes an assessment of the significant estimates and judgements made by the management committee in the preparation of the accounts and of whether the accounting policies are appropriate to the charity's circumstances consistently applied and adequately disclosed.

I planned and performed my audit so as to obtain all the information which I considered necessary in order to provide me with sufficient evidence to give reasonable assurance that the accounts are free from material misstatement whether caused by fraud or other irregularity or error. In forming my opinion I also evaluated the overall adequacy of the presentation of information in the accounts.

Opinion

In my opinion the accounts give a true and fair view of the state of the charity's affairs as at 31 March 2000 and of its surplus for the year then ended and have been properly prepared in accordance with the Companies Act 1985.

*TCA h. Camd*

Ian L Cameron  
Chartered accountant and registered auditor  
14 Bentley Close  
Matlock

25 September 2000

# **CHESTERFIELD CITIZENS ADVICE BUREAU**

## **REPORT OF THE DIRECTORS**

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The directors present their report and financial statements for the year ended 31 March 2000.

### **Principal activities**

The principal activities of the company throughout the year were those of providing a free confidential and impartial service of advice and information and counsel for the general public.

### **Charitable status**

The company is a registered charity.

### **Directors**

The directors who served the company throughout the year are listed separately.

### **Auditor**

Ian L Cameron has indicated his willingness to continue in office and in accordance with the provision of the Companies Act it is proposed that he be re-appointed auditor to the company for the ensuing year.

### **Small company rules**

Advantage has been taken in the preparation of this report of the special exemptions applicable to small companies.

Approved by the Directors

Signed:



date:

5/1/2001

# CHESTERFIELD CITIZENS ADVICE BUREAU

## STATEMENT OF FINANCIAL ACTIVITY FOR YEAR TO 31 MARCH 2000

yr ended		Restricted	Unrestricted	TOTAL
31.3.99		Fund	Fund	
£	INCOME	£	£	£
134,970	Chesterfield Borough Council		139,020	139,020
24,072	Derbyshire County Council		29,012	29,012
38,501	Legal Aid Board		50,458	50,458
5,628	National Lottery Charities Board	22,426		22,426
984	Deposit a/c interest, less bank charges		1,084	1,084
0	N Derbyshire Health Joint Finance & Small Schemes grants		4,445	4,445
0	National Energy Action		4,305	4,305
3,499	Computer grants		0	0
533	Earnings & miscellaneous donations		3,145	3,145
<u>208,187</u>	<b>TOTAL INCOME</b>	<b>22,426</b>	<b>231,469</b>	<b>253,895</b>
	<b>EXPENDITURE</b>			
	<b>Direct charitable expenditure</b>			
168,247	Salaries, including N.I. & Pension	19,556	180,364	199,920
12,500	Rent		12,500	12,500
1,643	Heat, Light, Water, Sewerage, Refuse		1,648	1,648
879	Cleaning		1,219	1,219
693	Equipment, small items & maintenance	165	1,060	1,225
5,790	Transfer to Repairs & Renewals Fund		1,000	1,000
3,499	Computer equipment (NACAB & NLCB grants)		0	0
5,387	Volunteers' Travelling Expenses	195	4,105	4,300
261	Volunteers' Childcare Expenses		326	326
2,593	Training	285	2,415	2,700
473	Conferences & Meetings	65	563	628
2,756	Postages	75	2,486	2,561
3,794	Telephone	250	3,770	4,020
625	Outreach Travel		925	925
1,021	Advertising & Publicity	150	1,984	2,134
3,736	Printing & Stationery	650	3,676	4,326
633	Books & Publications	30	586	616
1,069	Subscriptions & Fees	355	1,675	2,030
944	Insurances		1,074	1,074
615	Sundries	25	472	497
	<b>Other expenditure</b>		0	
176	Auditor's Fee		176	176
675	Treasurer's Honorarium		700	700
300	Management and admin.		300	300
<u>218,309</u>	<b>TOTAL EXPENDITURE</b>	<b>21,801</b>	<b>223,024</b>	<b>244,825</b>
<b>-10,122</b>	<b>BALANCE</b>	<b>625</b>	<b>8,445</b>	<b>9,070</b>

Approved by the Directors

signed:

*[Signature]*

date:

5/1/2001

# CHESTERFIELD CITIZENS ADVICE BUREAU

BALANCE SHEET AS AT 31 MARCH 2000

## ASSETS

£		£	£	£
	<b>CURRENT ASSETS</b>			
0	Debtors	3,125		
7505	Co-operative Bank Current Account	1,751		
5999	Sun Bank Deposit Account	19,955		
46	Petty Cash	61		
13550	<b>TOTAL CURRENT ASSETS</b>		24,892	
	<b>CURRENT LIABILITIES</b>			
5,628	National Lottery Charities Board income in advance	5,541		
	Joint Finance income carried forward	740		
	Legal Aid Board overpayment	4,820		
	Client Disbursements	56		
	VAT	3,103		
5678	Other creditors	1,054		
11,306	<b>TOTAL CURRENT LIABILITIES</b>		15,314	
<u>2,244</u>	<b>NET ASSETS</b>			<u>9,578</u>

## FUNDS

### UNRESTRICTED FUNDS

#### General Purpose Fund

Balance at 31 March 1999 0

TRANSFER from income & expenditure account 8,445

0 Balance carried forward 8,445

#### Repairs & Renewals Fund (designated)

Balance at 31 March 1999 383

TRANSFER from Legal Aid Start-up Costs Fund 1,281

TRANSFER from Income & Expenditure Account 1,000

LESS expenditure in 1999-2000 2,736

383 Balance carried forward -72

#### Equal Opportunities Reserve (designated)

Balance at 31 March 1999 941

LESS expenditure in 1999-2000 0

941 Balance carried forward 941

#### Legal Aid Start-up Costs Fund (designated)

Balance at 31 March 1999 1,281

LESS transfer to Repairs & Renewals fund 1,281

1281 Balance carried forward 0

2,605 **NET UNRESTRICTED FUNDS** 9,314

### RESTRICTED FUNDS

#### National Lottery Charities Board

Balance at 31 March 1999 -361

TRANSFER from Income & Expenditure Account 625

-361 **NET RESTRICTED FUNDS** 264

2,244 **NET FUNDS** 9,578

Approved by the Directors

signed:

*D. Wing*

date:

5/1/2001

# CHESTERFIELD CITIZENS ADVICE BUREAU

## NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2000

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### 1. Accounting Policies

The financial statements have been prepared under the historic cost accounting rules and are in accordance with the Statement of Recommended Practice : Accounting by Charities (SORP). Corresponding amounts have been re-analysed to ensure consistency with SORP.

2. These abbreviated accounts have been prepared in accordance with the special provisions of Part VII of the Companies Act 1985 relating to small companies.

Approved by the Directors

signed:



date:

5/1/2001

