

**Barnet Citizens Advice Bureau**  
(A charitable company limited by guarantee)

**Directors' and Trustees' Report and Financial Statements**  
**For the Year Ended 31 March 2011**

**Charity Number: 1065835**  
**Company Number: 02627909 (England and Wales)**

MONDAY



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**Barnet Citizens Advice Bureau**

**Directors' and Trustees' Report for the year ended 31 March 2011**

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## **Barnet Citizens Advice Bureau Legal and Administrative Information**

### **Company Status**

Barnet Citizens Advice Bureau (BCAB) is a company limited by guarantee (Company no 02627909) Prior to incorporation the activities were carried out by an unincorporated association under the name of Barnet Citizens Advice Bureau which was registered with the Charities Commission. The activities of this association were taken over by the Company, which is limited by guarantee being incorporated under the Companies Act 2006. The members are liable to contribute a sum not exceeding £1 each.

### **Charitable Status**

Barnet Citizens Advice Bureau is a registered charity (Charity no 1065835). It is a member of the National Association of Citizens Advice Bureaux (also known as Citizens Advice).

### **Constitution**

BCAB's governing constitution follows the model Memorandum and Articles of Association recommended by Citizens Advice (CtA) and developed in close consultation with the Charity Commission. The Directors of the charitable company ("the charity") are its Trustees for the purpose of charity law and throughout this report are collectively referred to as the Trustees.

### **Directors and Trustees**

BCAB's Articles of Association provides that Trustees may be elected, nominated by member organisations or co-opted by the Trustee Board. The number of nominated and co-opted Trustees may not exceed one third of the number of elected Trustees. All Trustees serve for a maximum term of three years but may, if willing to act, be re-appointed. The Articles of Association provide for the Chair to be elected at the first meeting of the Trustees following the Annual General Meeting and to hold office until the conclusion of the subsequent Annual General Meeting (*subject to a maximum term of seven consecutive years*). The same arrangements apply to the election of the Vice Chair and Treasurer.

The Trustees serving during the year and since the year-end were as follows

#### **Chair**

Edward Prosser

#### **Vice-Chair**

Mike Walsh

#### **Treasurer**

Jonathan Supran

#### **Elected Trustees**

Sue Burke

Robert Francis

Malcolm Hart

Edward Prosser

Jonathan Supran

Mike Walsh

Ann Wolfe

Robert Duthie

Hassan Shamu

## **Barnet Citizens Advice Bureau**

The recruitment of Trustees to serve in an elected capacity is ongoing with the objective of attracting people whose skills will complement and enhance the range of specialism available to the Board. Formal policies are followed for recruitment and induction of Trustees to Barnet Citizens Advice Bureau and all Trustees are offered ongoing training. Recruitment is by open selection through press advertising and other media.

Current Trustees possess an effective mix of skills encompassing professionalism in Personnel, Change Management, Accountancy, Economics and Education. Some members combine their professional backgrounds with extensive experience in the voluntary sector.

The Company Secretary is appointed by Trustees and may be a paid member of staff. The term of the appointment is for Trustees to decide and the practice is for this to be at the first meeting of the Board following each AGM when other appointments are determined by Trustees.

<b>Chief Executive</b>	Tim Clark
<b>Secretary</b>	Tim Clark
<b>Registered Office</b>	40-42 Church End London NW4 4JT
<b>Accountants</b>	WMT - Chartered Accountants Torrington House 47 Holywell Hill St Albans Herts AL1 1HD
<b>Auditors</b>	Richard Anthony & Company 13 Station Road Finchley London N3 2SB
<b>Bankers</b>	HSBC Bank plc

## **Barnet Citizens Advice Bureau**

**The Directors and Trustees are pleased to present their report together with the financial statements of the charity for the year ended 31st March, 2011.**

Legal and administrative information set out on pages 1 and 2 form part of this report. The financial statements comply with current statutory requirements, Memorandum and Articles of Association and the Statement of Recommended Practice (2005) Accounting and Reporting by Charities.

### **OBJECTS OF THE CHARITY**

The objects of the charity and its principal activity is that of establishing and conducting Citizens Advice Bureaux as centres to provide a free, confidential and impartial service of advice, information and assistance to the public. Increasingly BCAB is developing its services to clients on an outreach basis at other locations in the Borough, as well as opening up other channels of communication with the service.

To achieve its objects, the charity

- operates through four bureaux sites located throughout the Borough of Barnet in North London (Hendon NW4, Finchley N3, Grahame Park NW9, New Barnet EN5) and via outreach locations,
- structures opening hours between the four bureaux to provide service access between 10 00am to 4 00pm, Monday to Friday, and evening sessions on some days,
- provides core advice services at each of the four bureaux in the areas of welfare benefits, debt, housing, employment, consumer, family and personal matters, immigration and nationality, taxes, health and education,
- delivers bureaux services through a range of access including face to face and telephone gateway assessment, face to face appointments, telephone advice and email advice,
- provides a helpline service between 10 00am to 4 00pm Monday to Thursday, and 10 00am to 2 00pm on Friday, whereby clients receive a gateway assessment and thereafter the most appropriate form of help or advice that it is within our resources – and those of our partners in the Advice Barnet Project – to provide,
- provides money advice services on a Borough wide basis and operates a Money Advice Project undertaking debt casework as a member of the Capitalise Partnership. The Project also provides financial capability training that is delivered to different community organisations and to local schools,
- provides a home visiting welfare benefits service for the elderly housebound,
- provides a generalist advice outreach service at Children's Centres in Barnet,
- provides a generalist advice outreach service at Burnt Oak library and Barnet House,
- provides a generalist advice service at the Barnet Centre for Independent Living,
- provides a welfare benefits service for clients referred by Barnet Adult Social Services,
- will provide a welfare benefits advice and information service to people affected by cancer in Barnet, Enfield and Haringey,
- conforms to national quality assurance standards prescribed by Citizens Advice under its Membership Scheme and by the Legal Services Commission for advice and general help with casework in benefits, debt and housing level.

## **Barnet Citizens Advice Bureau**

- Undertakes social policy work on both a local and national level

### **Public Benefit**

The trustees have paid due regard to the Charity Commission's guidance on public benefit in deciding the activities undertaken by the bureau during the year. The trustees are satisfied that the information provided in the report and accounts meets the public benefit reporting requirements.

### **ORGANISATION**

The Trustee Board must hold at least four ordinary meetings in each year and in 2010/11 has met eight times. The Board has overall responsibility for the strategic development and financial management of the organisation.

In line with Charity Commission recommended practice voting rights are reserved to Trustees. Members of the senior management team attend meetings of the Board as advisers and Trustees welcome and value the contribution to discussions by those who have direct day to day experience of delivering the Service. Trustees are committed to the fullest possible participation by staff and volunteers in the development of the service and provide opportunities for this, particularly around the Business planning process on the formulation of service priorities and objectives. There are established arrangements for regular staff and volunteer meetings and a programme of in-house training days for volunteers also provides the opportunity for colleagues from different bureaux to meet.

The Chief Executive is supported by a senior management team which comprises two Service Managers, one of whom is full time and one part time (4 days per week), a full time Finance and Central Service Manager, a part time (3 days per week) Project Manager of the Advice Barnet project, and a part time (3 days per week) Project Manager of the Macmillan Welfare Benefits Advice Project.

Caroline Kahan and Nick Ward are the two service managers with responsibility for Hendon and Grahame Park bureaux on the one hand and New Barnet and Funchley on the other. Chuks Kamalu is the Finance and Central Services Manager and Debrina Lloyd-Davies and Adele Stowe-Lindner (who joined us in February 2011) are the Advice Barnet Project Manager and Macmillan Welfare Benefits Project Manager respectively.

Client services are delivered primarily by volunteer advisers supported by Advice Session Supervisors (ASS), of whom there are currently eleven who all work part time. ASS fulfil a vital role, being responsible for the day to day running of the bureaux. Paid advisers within the Money Advice Project and the various other projects also contribute to the work of all four bureaux.

The BCAB volunteer team is 105 strong. The introduction of Gateway Assessment at the New Barnet and Hendon bureau, the new Big Lottery Funded Advice Barnet Project and participation in the new Nationwide funded financial capability programme continues to allow us a greater degree of flexibility in recruiting and training new volunteers. Volunteers can now be offered a number of different roles, including adviser, gateway assessor, admin assistant, receptionist, social policy coordinator and financial capability worker.

The recruitment and training team at BCAB have responded to the high volume of enquiries by hosting several 'Introduction to BCAB' events throughout the year as well as providing shorter and more varied training programmes. The Introductory Days provide an opportunity for prospective volunteers to learn more about the aims and principles of the CAB service, its operation and service delivery, and the volunteering roles available together with details of training programmes and level of commitment required. These events have resulted in over 40 new volunteers being recruited and trained within the service over the past year, mainly as receptionists, administrators, gateway assessors, financial capability workers and advisers.

## **Barnet Citizens Advice Bureau**

But perhaps the most traditional volunteering role within BCAB remains that of volunteer generalist adviser, and this is still an essential part of our service. All new volunteer advisers undertake a competence based training programme leading to a nationally recognised qualification – the Generalist Certificate in Advice Work. This can take on average 12 to 15 months to complete and underpins the high quality of advice that the adviser role demands. In 2010/2011 a further 3 volunteers (6 in 2008/09) were awarded the Certificate. The programme is led by a Guidance Tutor. The vast majority of those who join complete the training successfully although some have left for paid work either within BCAB (including the Chief Executive, one Service Manager, the Advice Barnet Project Manager, and 7 Advice Session Supervisors) or in other advice agencies. Trustees see this as an inevitable consequence of the excellence of Citizens Advice training which is recognised throughout the voluntary advice sector. BCAB is fortunate that many of its volunteer advisers are long serving.

Other support is provided by volunteer administrators who are essential to the smooth running of the bureaux. They undertake a wide range of tasks including word processing, maintaining files, updating local information, inputting statistical information and ordering supplies. There are also a number of volunteer receptionists and social policy coordinators, who all fulfil vital roles.

It should be noted that CitA have recently introduced a new modular training and development framework for the training of all CAB volunteers, whatever their specific role, and it is incumbent on all bureaux to introduce this as part of their own training programme. BCAB's own pioneering work around 'Direct to Gateway' training has placed us in a good position to absorb these changes.

Volunteers are the life blood of BCAB and Trustees value highly the dedication and skills that they bring to the Service. Our 105 volunteers work for the organisation a total of approximately 750 hours per week. Using the Office of National Statistics' Annual Survey of Hours and Earnings, which show the average London hourly earnings of the different types of roles undertaken by volunteers within Barnet CAB as equating to £19.33, and this in turn represents a net worth to Barnet CAB of £14,497 per week or £753,870 per year. This, however, does not represent their true worth which is immeasurable in terms of the quality of the service they provide to clients and the high regard in which the organisation is held in the community. We also believe that by utilising a large number of local volunteers to provide our services to the local community we are encouraging the process of building community spirit within Barnet generally, not to mention embracing the concept of the Big Society.

## **ACHIEVEMENT & PERFORMANCE**

### **Funding**

The London Borough of Barnet is our main funder and we are grateful for this support which has been maintained over many years. The funding is given for the general charitable purpose of allowing BCAB to provide free, confidential and impartial advice and information services to the Barnet community. This is underpinned by a Service Level Agreement which defines standards on the levels and quality of service performance. The current Agreement is new and covers the period April – September 2011. Prior to this our previous SLA was extended by 3 months to cover the period January to March 2011. As delay to the Council's move towards commissioning as a model for funding the voluntary sector in Barnet has continued we have been subject to a number of short term funding agreements over the past couple of years, which has presented us with numerous challenges.

*Our core funding is used primarily for the running costs (including staff costs) of our four bureaux and home visiting service. The costs of providing specialist services and other service developments are met through our own fundraising efforts.*

Competition for other funding is fierce with increasingly long lead in times to enter the bidding process and our planning time horizons must be responsive to this trend. A funding overview is the subject of regular report to the full Board.

## **Barnet Citizens Advice Bureau**

We have again been successful in securing new income in 2010-2011. The Financial Statements record £24,802 expended in 2010-2011 on seeking additional sources of funding. Although the London Borough of Barnet remains our major funder it is important that we seek increasingly to broaden our funding base to develop services in specialist areas and to increase access to services at outreach locations in the borough. A significant measure of success in achieving these objectives is the reduction in the proportion of income represented by the LBB core grant. Over the last 6 years this has reduced by 25%, from 69% of total income in 2004/2005 to 44% in 2010/11. The work of researching, preparing and submitting bids is time intensive and not all bids will be successful.

The Financial Statements for 2010/2011 record £28,979 expended on service development activities (£22,108 in 2009/2010). This expenditure represents mainly the time of the Chief Executive and senior management team spent building links with other organisations in the Barnet voluntary and community sector and promoting the BCAB Service to the diverse communities that make up the London Borough of Barnet. This has been achieved through active participation in local voluntary networks and local government forums, through partnership with the Barnet Primary Care Trust and by promoting a higher profile in the local press and with local councillors.

### **Strategic Objectives**

Our current strategic objectives are set out in the 2009-2012 Business Plan and are to

- meet the advice needs of those in greatest need by providing an excellent quality advice and information service
- improve the policies and practices that affect people's lives
- promote the CAB in the community and raise awareness of our services
- improve funding

The Business Plan was developed following an extended period of consultation with paid staff and volunteers over a six month period, and was reviewed by the Board of Trustees in May 2011 as part of an ongoing exercise to ensure that our strategic objectives remain relevant.

### **Quality Assurance Standards**

The Citizens Advice Membership Scheme sets down a range of quality standards including the standards and requirements to which member bureaux must operate

- in delivering advice to clients and undertaking social policy work,
- for monitoring the quality of advice given,
- to function as effective, efficient and economic organisations

As set out in the 2008/09 Directors' and Trustees' Report, BCAB performed very successfully in its most recent Citizens Advice audit, carried out in 2009, and continues to provide a high quality service to all those who live, work or study in Barnet.

### **Social Policy work**

One of the twin aims of the CAB service is to "improve the policies and practices that affect people's lives".

Some social policies affecting clients will be national, such as social security, employment and immigration. Many will be national, but administered according to local policies and practices such as housing benefit, community care, housing, health and education. Social policy has a major influence over the lives of Citizens Advice Bureaux clients.



## **Barnet Citizens Advice Bureau**

In 2010/11 the BCAB Social Policy Development Group continued to be active at both a local level and a national level, and we were pleased to provide a team of advisers on two separate occasions to staff a helpline at *The Daily Mirror Newspaper* for its readers who were concerned about the impact on them of the 2010 Comprehensive Spending Review and the 2011 Budget

### **CURRENT SERVICES**

#### **Access to services**

In 2010/11 BCAB dealt with 45,072 (last year 32,714) enquiries from 25,345 (last year 22,763) client contacts and 9,405 (last year 7,221) new clients (Many clients present with interrelated problems which require more than one contact) Hendon as our largest bureau dealt with about 18% of these, New Barnet about 11%, Finchley about 9%, Grahame Park about 5%, the Money Advice Project and Children's Centre Project about 8% between them, and the Home Visiting, Adult Social Services and Support Planning Direct projects 4% between them. The Advice Barnet helpline demonstrated the massive impact it has had on improving access to the service by accounting for the remaining 45%

#### **Community advice needs**

Measures of client advice needs confirm consistent trends with numbers of benefits, debt, housing and employment issues remaining high in number (last year's figures in brackets)

Benefits	29%	(29%)
Debt	17%	(24%)
Housing	12%	(12%)
Employment	12%	(11%)
Legal	7%	(7%)

(Enquiries in the following subject categories each represent less than 5% each of total workload Relationships, Consumer, Finance, Education, Health, Tax, Travel and Utilities)

#### **Gateway Access**

Gateway Access is a triage system whereby clients receive a short 10-20 minute assessment by a Gateway Assessor, who assesses the complexity of the presenting issue and the client's ability to self help and thereafter routes the client to the most appropriate source and type of help to resolve their particular problem In addition to the provision of face to face gateway clients are also able to access the service effectively by way of a Gateway Assessment carried out over the telephone and by email The main motivation behind this major change in service delivery was the need to better target our resources on those in the greatest need whilst simultaneously providing better access to all our clients

In November 2010 the official launch took place of our Big Lottery funded helpline Attended by over 70 people, including guest speakers writer and broadcaster, Liz Barclay, Chief Executive of the Child Poverty Action Group, Alison Garnham, Deputy Chief Executive of Barnet Council, Zena Etheridge, and Citizens Advice's John Gillies the event was an excellent opportunity to showcase the innovative work being carried out at BCAB

As a result of the work that has taken place to allow clients a choice of channels of communication, BCAB is now helping more new clients than any other London bureau (according to CASE data), and is assisting over 70% more new clients in 2010/11 than it was in 2008/09

The great improvements we have achieved in allowing local residents easier access to our service are a testament to the hard work of all concerned, both volunteers and paid staff, who have shown themselves well able to adapt to the changing demands on the service Resourcing Gateway, however does provide

### **Barnet Citizens Advice Bureau**

considerable challenges, not least on ASS and on the training team, who have to ensure a ready stream of competent Gateway Assessors

Furthermore, the Lottery funded Advice Barnet helpline has also allowed us to achieve in Barnet, in 2010, the Citizens Advice strategic vision for 2014 of local CABs becoming the access point to all advice and information services locally

The Advice Barnet Project has also allowed us to provide a number of full day training events for paid members of staff and volunteers from BCAB, and also from Advice Barnet Project partners. In 2010/11 there have been 3 such events focussing on welfare benefits and housing, employment and welfare benefits and debt. These have been well received and well attended with an average of over 70 delegates attending each event.

#### **Welfare Benefits Advice**

Welfare benefits is our single most common enquiry area, and so, in addition to our core funded bureau work, it is important for us to run successful projects that will target this service on behalf of vulnerable groups. In keeping with this we currently run – or are about to start running – specialist welfare benefits advice services for the elderly and disabled (through our home visiting project), for vulnerable people known to Barnet Adult Social Services (through our Adult Social Services funded welfare benefits project), and for people affected by cancer (through our Macmillan funded welfare benefits project).

Although not specialist welfare benefits projects in themselves, our outreach generalist advice projects at Children's Centres, Barnet House, Burnt Oak library, and the Barnet Centre for Independent Living, also provide a significant amount of welfare benefits related advice to clients seeking to access Council customer service points and also for disabled adults attending the Centre for Independent Living.

#### **Money Advice**

In 2010/11 the Money Advice Project has continued to provide a high quality debt advice service to local residents as part of the London-wide Capitalise partnership.

The service continues to comprise 2 full time advisers, the money advice supervisor and caseworker, together with a part time support worker and a financial capability supervisor. The financial capability supervisor in turn leads a small team of volunteers who assist in the financial capability work of the bureau.

Both advisers are trained to give debt and benefits advice, and each advises at 2 different outreach sessions per week seeing approximately 6-8 clients each every week.

Outreaches attended include all Barnet bureaux, Harrow CAB and the Sangam Centre for Asian Women. We have also been successful in our bid to deliver money advice under the Mortgage Rescue Scheme, about to be launched by Barnet Council.

As a corollary to debt advice, debt prevention is also high on our agenda. Funding through Citizens Advice and Nationwide's Money Advice programme has allowed our Financial Capability Tutor, Tope Teniola, to assemble an enthusiastic and talented group of volunteers, and to deliver training on basic money matters to a variety of different groups throughout the borough. The seminars include information on basic budgeting skills, opening bank accounts, credit, student loans and generally managing money responsibly as an independent person.

#### **FUTURE DEVELOPMENTS**

Plans are being developed to enhance the services of BCAB still further in 2011/2012 and beyond and our commitment to providing free, impartial, high quality advice is underpinned by the ongoing development of our staff and volunteers who provide our services.

## **Barnet Citizens Advice Bureau**

BCAB's top priority in 2011/12 will be securing the Community Advice Services (CAS) contract that has been put out to tender by Barnet Council. Our core grant – that the CAS contract will replace – currently comprises in the region of 45% of our total funding, so without this, Barnet CAB would struggle to survive.

Although the delays to the Council's commissioning agenda and the resulting short term extensions to our core grant funding have greatly hampered our planning processes, we have been working very hard to develop a strategy that will enable us to deliver the best service we possibly can with the reduced resources on offer under the new contract. We have developed this strategy over the past 2 years and have consulted and engaged with all paid members of staff and volunteers on it during this process.

The CAS contract tender specification itself is very detailed and makes many demands on the successful bidder, in particular, and at a time of 'severe financial restraint' (a 29% cut over 3 years) tenderers are specifically required to

- Maximise use of cheaper channels to allow more clients to be assisted at the same financial cost
- Provide all new clients with a triage interview
- Be open at least 25 hours a week for face to face advice (including some out of hours service)
- In addition to having one principle base towards the west of the borough, provide face to face services at up to 3 other access points
- Deal with all clients seeking to access the service at the triage stage, regardless of any special needs they may have

It is clear that, assuming we win the contract, our core service will need to be consolidated in one main location, and that we will need to provide our gateway services increasingly over the telephone and by email, whilst retaining a smaller face to face capacity. Likewise in terms of advice, although we will continue to invest significantly in face to face provision, telephone and email advice will be provided in a growing number of cases over the duration of the contract. Only by working in this way will we be able to cope with the current high levels of demand for advice generally with the declining resources available whilst complying with Council requirements.

A key part of this process is the location and acquisition of premises that are both affordable and suitable, to act as a hub for Barnet CAB.

### **RESERVES**

It is the policy of Barnet Citizens Advice Bureau to hold in reserve an appropriate level of unrestricted funding received for its general charitable purpose.

Barnet Citizens Advice Bureau (BCAB) needs reserves for a number of reasons:

- To cover gaps between incurring expenditure and receiving the corresponding grants, particularly at certain times of the year
- To maintain services if funding is suddenly reduced or withdrawn until new funding can be found
- To avoid reliance on bank overdrafts which may be recalled
- To provide for unforeseen expenditure such as building repairs, cover for long term sickness of a staff member, legal and other professional advice etc
- To provide for the costs of acquiring and moving to new premises

BCAB Trustees believe a level of reserves in the order of a minimum of 10 - 15% of the annual expenditure is prudent. If utilised, plans will be made to restore the reserve to within the target range. New grant applications, which involve staffing, will include an element to cover redundancy costs.

### **Barnet Citizens Advice Bureau**

The level of reserves is regularly monitored and reviewed by BCAB Trustees to ensure reserves are maintained at an appropriate level. To ensure that the policy remains appropriate and current, it is reviewed annually as part of the budget setting process.

As at 31<sup>st</sup> March 2011 accumulated funds (reserves) that are unrestricted total £216,899 of which £75,000 is designated for expenditure in 2011/2012 as an exceptional, one off contingency to cover extra expenditure incurred as a result of the proposed move of premises. After allowing for these contingencies the balance of unrestricted funds held in reserves is £141,899. Fundraising efforts are ongoing and the level of reserves is being monitored closely.

### **RISK MANAGEMENT**

The major risks to which the charity is exposed as identified by the Trustees have been reviewed and systems have been established to mitigate the risks. The eight categories of risk covered, as recommended by Citizens Advice, our national body, are Service Delivery, Stakeholder Relations, Fitness for the Future, Finance, Governance, Management (including IT and Premises), Social Policy, and Equality, Diversity and Dignity at Work.

The current Risk Register was approved by the Board at its meeting on 16<sup>th</sup> February 2011.

### **TRANSACTIONS AND FINANCIAL POSITION**

The statement of financial activities shows a net surplus for the year of £11,823 and accumulated reserves as at 31 March 2011 totalling £262,888. These total reserves include unrestricted funds of £216,899 (of which £75,000 are designated) and restricted funds of £45,989 being funds for which the related expenditure is limited to specific activities. As at the Balance Sheet date the charity has total net current assets of £238,337 and fixed assets with a net book value of £24,551.

The present level of funding is considered adequate to support the continuation of the Bureau's work.

## **Barnet Citizens Advice Bureau**

### **TRUSTEES' RESPONSIBILITIES IN RELATION TO THE FINANCIAL STATEMENTS**

Company law requires the Trustees to prepare financial statements that give a true and fair view of the state of affairs of the charity at the end of the financial year and of its surplus or deficit for the financial year. In doing so the Trustees are required to

- select suitable accounting policies and then apply them consistently,
- make judgements and estimates that are reasonable and prudent, and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business

The Trustees are responsible for maintaining proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and enables them to ensure that the financial statements comply with the Companies Act 2006. The Trustees are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

### **AUDITORS**

A resolution will be proposed at the Annual General Meeting that Richard Anthony & Company be re-appointed as auditors to the charity for the ensuing year.

By order of the trustees



**Edward Prosser (Chair)**

Date

2.11.11

## **Barnet Citizens Advice Bureau**

### **Independent Auditors' Report to the members of Barnet Citizens Advice Bureau**

We have audited the financial statements of Barnet Citizens Advice Bureau for the year ended 31 March 2011, which comprise the Statement of Financial Activities, Balance Sheet, and related notes. These financial statements have been prepared under the accounting policies set out therein.

#### **Respective responsibilities of trustees and auditors**

The trustees' (who are also the directors of Barnet Citizens Advice Bureau for the purposes of Company Law) responsibilities for the preparing of the Directors' and Trustees Report and the Financial Statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) and for being satisfied that the financial statements give a true and fair view are set out in the Statement of Trustees' Responsibilities.

Our responsibility is to audit the financial statements in accordance with relevant legal and regulatory requirements and International Standards on Auditing (UK and Ireland).

We report to you our opinion as to whether the financial statements give a true and fair view, have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice, and have been prepared in accordance with the Companies Act 2006. We also report to you whether, in our opinion, the information given in the Trustees' Annual Report is consistent with those financial statements.

In addition we report to you if, in our opinion, the charity has not kept adequate accounting records, if the charity's financial statements are not in agreement with the accounting records and returns, if we have not received all the information and explanations we require for our audit, or if certain disclosures of trustees' remuneration specified by law are not made.

We read the Directors and Trustees' Annual Report and consider the implications for our report if we become aware of any apparent misstatements within it.

#### **Basis of audit opinion**

We conducted our audit in accordance with International Standards on Auditing (UK and Ireland) issued by the Auditing Practices Board. An audit includes examination, on a test basis, of evidence relevant to the amounts and disclosures in the financial statements. It also includes an assessment of the significant estimates and judgements made by the trustees in the preparation of the financial statements, and of whether the accounting policies are appropriate to the company's circumstances, consistently applied and adequately disclosed.

We planned and performed our audit so as to obtain all the information and explanations which we considered necessary in order to provide us with sufficient evidence to give reasonable assurance that the financial statements are free from material misstatement, whether caused by fraud or other irregularity or error. In forming our opinion we also evaluated the overall adequacy of the presentation of information in the financial statements.

## **Barnet Citizens Advice Bureau**

### **Opinion**

In our opinion

- the financial statements give a true and fair view of the state of the charity's affairs as at 31<sup>st</sup> March 2011, and of its incoming resources and application of resources, including its income and expenditure, in the year then ended,
- the financial statements have been properly prepared in accordance with United Kingdom General Accepted Accounting Practice,
- the financial statements have been properly prepared in accordance with the Companies Act 2006,
- the information given in the Trustees' Report is consistent with the financial statements

Mr A V Simons (Senior Statutory Auditor)  
for and on behalf of Richard Anthony & Company  
Date 2/11/11

*Richard Anthony & Co.*

**Chartered Accountants and  
Statutory Auditor**

13 Station Road  
Finchley  
London  
N3 2SB

# Barnet Citizens Advice Bureau

## Statement of Financial Activities for the year ended 31st March 2011

	Notes	2011 £	Relates to 2011 figures		Restated 2010 £
			Restricted £	Unrestricted £	
<b><u>Incoming Resources.</u></b>					
<b><u>Income resources from generated funds</u></b>					
Voluntary income	2 1	5,136	-	5,136	3,910
Investment income		895	-	895	223
<b><u>Income resources from charitable activities</u></b>					
	2 2-2 13	849,400	377,892	471,508	777,190
<b><u>Other incoming resources</u></b>					
		-	-	-	-
Total incoming resources		<u>855,431</u>	<u>377,892</u>	<u>477,539</u>	<u>781,323</u>
<b><u>Resources expended</u></b>					
Cost of generating funds	3	-	-	-	-
<b><u>Charitable Activities</u></b>	4	816,139	327,962	488,177	705,825
<b><u>Governance Cost</u></b>	5	27,469	3,032	24,437	23,920
Total Resources Expended		<u>843,608</u>	<u>330,994</u>	<u>512,614</u>	<u>729,745</u>
Net incoming/(outgoing) resources Before transfer		11,823	46,898	(35,075)	51,578
Gross transfers between funds	14	-	(99,128)	99,128	-
Net movement in funds for the year		<u>11,823</u>	<u>(52,230)</u>	<u>64,053</u>	<u>51,578</u>
<b><u>Fund balance brought forward –</u></b>					
As previously reported	16	251,065	92,339	158,726	199,487
PYA – Fund reanalysis	1 7	-	5,880	(5,880)	-
As restated		<u>251,065</u>	<u>98,219</u>	<u>152,846</u>	<u>199,487</u>
<b><u>Fund balance carried forward</u></b>	16	<u>262,888</u>	<u>45,989</u>	<u>216,899</u>	<u>251,065</u>

All incoming resources and resources expended derive from continuing activities  
The Statement of Financial Activities includes all gains and losses recognised in the year  
The notes on pages 21 to 35 form an integral part of these financial statements.



**Barnet Citizens Advice Bureau**

**Balance Sheet  
as at 31st March 2011**

		<b>2011</b>		<b>Restated 2010</b>	
	<b>Notes</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
<b>Fixed Assets</b>					
Tangible assets	<b>10</b>		24,551		18,476
<b>Current Assets</b>					
Debtors	<b>11</b>	54,079		73,892	
Cash at bank and in hand	<b>12</b>	216,741		212,905	
		<u>270,820</u>		<u>286,797</u>	
<b>Creditors: amounts falling due within one year</b>	<b>13</b>	<u>(32,483)</u>		<u>(54,208)</u>	
<b>Net Current Assets</b>			<u>238,337</u>		<u>232,589</u>
<b>Total Assets Less Current Liabilities</b>			<u>262,888</u>		<u>251,065</u>
<b>Capital and Reserves</b>					
Unrestricted funds					
Accumulated funds			141,899		113,075
Designated funds	<b>15</b>		75,000		50,000
Restricted funds			<u>45,989</u>		<u>87,990</u>
<b>Total funds available</b>	<b>16</b>		<u>262,888</u>		<u>251,065</u>

**Statement of Directors' and Trustees' Responsibilities**

The Directors are required by law to prepare Financial Statements for each financial year which give a true and fair view of the financial activities of the Company and of its financial position at the end of that year. In preparing those financial statements the Directors are required to

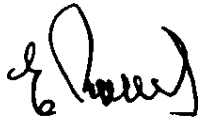
- a) select suitable accounting policies and then apply them consistently
- b) make judgements and estimates that are reasonable and prudent
- c) prepare the financial statements on a going concern basis unless it is inappropriate to assume that the company will continue in operation

## **Barnet Citizens Advice Bureau**

The Directors are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the 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 company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The financial statements are prepared in accordance with the special provisions of Part VII of the Companies Act 2006 relating to small companies.

The financial statements were approved by the Board on 2.11.2011 and signed on its behalf by



**Edward Prosser**  
**Chair**

**Barnet Citizens Advice Bureau**  
**The notes on pages 16 to 27 form an integral part of these financial statements**

## **1. Accounting Policies**

### **1.1. Accounting convention**

*The financial statements are prepared under the historical cost convention*

The company has taken advantage of the exemption in FRS 1 from the requirement to produce a cashflow statement because it is a small company

Statement of Recommended Practice (2005) Accounting by Charities has been adopted in preparing these financial statements. The principal accounting policies are set out below -

### **1.2. Tangible fixed assets and depreciation**

Fixed asset additions are capitalised at cost less the amount of any specific grants received in respect of the purchase of those assets. Depreciation is provided at rates calculated to write off the cost less residual value of each asset over its expected useful life, as follows

Leasehold improvements	-	10% straight line
Computer equipment	-	33 3% straight line
Fixtures, fittings and equipment	-	20% straight line

### **1.3. Income**

Voluntary income including donations and gifts is recognised as income as soon as it is prudent and practicable to do so

Intangible incoming resources are included in the Financial Statements where another party is bearing the cost of the resources supplied and the benefit is quantifiable and measurable

Grants from Government and similar grants are dealt with in accordance with the terms under which they are given. Where no special terms are attached, they are dealt with on a receivable basis

### **1.4. Resources expended**

Expenditure is recognised on an accrual basis as a liability is incurred

- *Charitable expenditure comprises those costs incurred by the charity in the delivery of its services for its beneficiaries. It includes both costs that can be allocated directly to such services and those costs of an indirect nature necessary to support them*
- *Governance costs include those costs associated with meeting the constitutional and statutory requirements of the charity and include the audit fees and cost linked to the strategic management of the charity*
- *All costs are allocated between the expenditure categories of the Statement of Financial Activities on a basis designed to reflect the use of the resource. Costs relating to a particular activity are allocated directly, others are apportioned on an appropriate basis as set out in Note 6*

continued

## 1.5. Value Added Tax

Value added tax is not recoverable by the charity, and as such is included in the relevant costs in the Statement of Financial Activities

## 1.6. Pensions

Barnet Citizens Advice Bureau operates a Stakeholder Pension Scheme which is available to all employees subject to the Scheme rules. Barnet CAB does not at present make contributions to the Scheme

## 1.7. Prior Year Adjustment

Accrued Income from the Big Lottery Fund was overstated by £27,833 in the 2010 accounts, and the comparative figures in these accounts have consequently been restated to reflect the correct position. In addition, three Funds that were previously designated as "Restricted" have been re-classified in these accounts as "Unrestricted". These funds are Volunteer Coordinator, Citizens Advice (Additional Hours of Advice) and Generalist Advice. Each of these projects have ended, and the balance of losses transferred to unrestricted funds

## 2. Incoming resources

Income for the year was -

### 2.1. Incoming resources from generated funds comprising:-

Voluntary Income – Donations and contributions

	Notes	2011 £	2010 £
Sundry donations	2.3	5,136	3,910
		<u>5,136</u>	<u>3,910</u>

### 2.2. Incoming resources from charitable activities comprising -

		2011 £	2010 £
<b>Local Authority funding.</b>			
London Borough of Barnet	2.4	379,264	390,993
<b>Service agreements:</b>			
Threshold Housing	2.5	7,530	11,340
LBB Extended Schools	2.5	-	11,250
Barnet Homes			
(Money Advice)	2.5	-	8,205
Financial Capability Project			
(Money Advice)	2.5	11,675	8,475
Whitefield School Outreach	2.6	600	4,000
		<u>399,069</u>	<u>434,263</u>

continued

**Grants received:**

BIS (formerly DTI) Capitalise Partnership (Money Advice)	2.7	111,016	120,853
The Big Lottery Fund (Advice Plus)	2.8	178,431	131,048
Children's Centre	2.9	41,050	16,800
Adult Social Services – Welfare Benefits Advice (London Borough of Barnet)		48,000	-
Citizens Advice (Additional Hours of Advice)	2.10	22,729	38,112
Burnt Oak and Barnet House Outreach (London Borough of Barnet)	2.11	20,336	19,455
Macmillan Cancer Support	2.12	18,769	

**Small Grants:**

Milly Apthorp Charitable Trust (Email Advice)	2.13	10,000	-
(IT Support and website development)		-	4,167
(Ward Visitor)		-	12,492
		<hr/>	<hr/>
		450,331	342,927
		<hr/>	<hr/>
Total incoming resources from charitable activities		854,536	781,100
		<hr/>	<hr/>
<b>Other incoming resources</b>			
Investment Income (bank interest only)		895	223
		<hr/>	<hr/>
<b>Total incoming resources</b>		<b>855,431</b>	<b>781,323</b>
		<hr/>	<hr/>

- 2.3 Voluntary income - BCAB receive voluntary income from membership subscriptions, legacies and sponsorships of £5,136 in 2010/2011 (2009/2010 £3,910)

Activities for generating funds - there is no income stream from such activities BCAB does not trade and did not undertake fundraising events in 2010/2011, or in the previous year

- 2.4 Funding of £379,264 was received for the year 2010/2011 (2009/2010 £390,993) under a Service Level Agreement between the London Borough of Barnet and Barnet CAB. The funding is unrestricted and supports the running expenses of the bureaux and associated costs. The funding is also applied to support a Home Visiting service for older housebound people and certain central costs.

continued

- 2.5** The Money Advice Project service agreement with Threshold Housing Advice to provide a Housing Possession Court Duty Service continued until October 2010  
Funding continued from London Borough of Barnet Extended Schools and from Citizens Advice / Nationwide through the Money Advice project to fund financial capability training to Years 11, 12 and 13 pupils in schools and to local community groups
- 2.6** The service agreement with Whitefield School (NW2) to provide a weekly advice session on site as part of the school's community programme was extended and income of £600 received for the year 2010/2011 (2009/2010 £4,000) The service is provided by volunteer advisers with Advice Session Supervisor oversight and the income is set aside for service enhancements e.g. volunteer adviser training and additional IT equipment
- 2.7** Grant aid of £111,016 was received in 2010/2011 from BIS (formerly the Department of Trade and Industry) Financial Inclusion Fund (2000/10 £120,853) to provide money advice services in partnership with other advice services covering most of London (the Capitalise Partnership led by Toynbee Hall) The grant has been used wholly and exclusively for this purpose

The grant aid was applied as follows

	2011 £	2010 £
Salaries including employer's NIC	82,308	87,430
Telephone, travel, postage, stationery and sundry expenses	19,175	27,980
Contribution to line management costs	7221	2,549
	<hr/>	<hr/>
	108,704	117,959
(Over)/under-spend as at 31st March 2011	2,312	2,894
	<hr/>	<hr/>
	<u>111,016</u>	<u>120,853</u>

- 2.8** Grant aid of £178,431 was received in the year 2010/2011 from the Big Lottery Fund (2009/10 £131,048) This grant is restricted in use towards the salary and associated cost of the Advice Barnet Project The grant has been used wholly and exclusively for this purpose

The grant was applied as follows:-

£	2011 £	2010
Project Start up costs	-	
Salaries including employer's NIC	121,139	87,430
Recruitment	147	615
Telephone, travel, office expenses and sundry costs	47,808	24,429
Contribution to line management costs	8,599	5,485
	<hr/>	<hr/>
	177,693	117,959
(Over)/under-spend as at 31st March 2010	738	13,089
	<hr/>	<hr/>
	<u>178,431</u>	<u>131,048</u>

continued

- 2.9** Grant aid of £41,050 was received in the year 2010/2011 (2009/2010 £16,800) This grant has been awarded for providing generalist advice by outreach at Barnet Children's Centres
- 2.10** Grant aid of £22,729 was received in the year 2010/2011 (2009/2010 £38,112) in respect of the Additional Hours Advice Project, the aim of which is to support the expansion of the generalist advice service provided by volunteers from local bureaux

The grant was applied as follows -

	2011	2010
	£	£
Salaries including NIC	24,351	30,433
Telephone, travel, postage and sundry expenses	6,540	2,431
	<hr/>	<hr/>
	30,891	32,864
(Over)/under-spend as at 31st March 2011	(8,162)	5,248
	<hr/>	<hr/>
	22,729	38,112
	<hr/>	<hr/>

- 2.11** Grant aid of £20,336 was received for use in 2010/2011 (£19,455 2009/2010) This is to enable a generalist advice outreach service to be provided for 2 days per week at Barnet Council Customer Service points at Barnet House and Burnt Oak library, and 1 day per week at the Barnet Centre for Independent Living
- 2.12** Grant aid of £10,000 was received for use in 2010/2011 (£4,167 2009/2010) from the Milly Apthorp Charitable Trust The grant is restricted to set up an email advice service and has been used wholly and exclusively for this purpose
- 2.13** Grant aid of £18,769 has been received this year to set up a new Barnet CAB / Macmillan Cancer Support Welfare Benefits Advice and Information Service to people affected by cancer in Barnet, Enfield and Haringey

### **3 Resources expended - Cost of generating funds**

The focus of funding activity undertaken by BCAB has been on grant aided funding and the associated staff costs are included in charitable expenditure Income from generated funds in 2010/2011 was limited to voluntary donations and bank interest received.



continued

4.	<b>Resources expended – Charitable activities</b>		<b>2011</b>	<b>2010</b>
	Natural classification of resources expended	Note	£	£
	Salaries and related expenses		625,810	547,205
	Locum cover		6,211	1,468
	Recruitment		5,077	3,777
	Training		16,290	5,278
	Office expenses		1,594	2,996
	Postage		2,124	1,870
	Telephone		13,210	11,815
	Stationery and printing		13,143	10,245
	Subscription & library purchases		1,849	1,819
	Travel		8,778	7,493
	Refreshments		2,044	920
	CA annual membership and conference fees		12,324	11,845
	Rent, rates, light and heat		55,744	55,235
	Cleaning		8,115	6,950
	Insurance		4,885	4,839
	Maintenance and repairs		6,308	3,913
	Leasing costs		4,565	3,868
	Depreciation of assets		8,996	9,191
	IT support services		10,790	9,762
	Small grants expenditure (purchases)		-	-
	Legal and accountancy fees		-	341
	Sundry expenses / Ex-gratia payments		-	-
	Health and Safety		1,693	443
	Bank charges	7	700	519
	AGM/Annual Report		5,141	2,591
	Publicity/promotional materials		748	1,442
			<u>816,139</u>	<u>705,825</u>
5.	<b>Resources expended - Governance costs comprising</b>	8	<b>2011</b>	<b>2010</b>
	Legal and accountancy fees		5,054	8,720
	Auditor's remuneration		4,465	5,040
	Room hire for meetings		1,842	918
	Senior management support to the Board		16,108	9,242
			<u>27,469</u>	<u>23,920</u>

continued

**6. Total resources expended**

	<b>Basis of allocation</b>	<b>Advisory Services Bureaux</b>	<b>Advisory Services Projects</b>	<b>Sundry Projects</b>	<b>Governance</b>	<b>2011 Totals</b>	<b>2010 Totals</b>
<b>Costs directly allocated to activities</b>							
Staff costs	Direct	168,573	302,696	19,630		490,899	398,409
Other operational costs	Direct	66,805	120,171	7,791		194,767	227,267
Legal and professional fees	Direct				5,054	5,054	9,294
Audit fees	Direct				4,465	4,465	4,465
Room hire	Direct				1,484	1,484	800
Trustee recruitment	Direct				358	358	118
		<b>235,378</b>	<b>422,867</b>	<b>27,421</b>	<b>11,361</b>	<b>697,027</b>	<b>640,353</b>
<b>Support costs allocated to activities</b>							
Funding applications	Staff Time	12,153	11,161	1,488		24,802	18,517
Service development	Staff Time	18,402	10,577	-		28,979	22,108
Finance and admin	Staff Time	19,514	17,921	2,390		39,825	29,266
Senior management costs							
a) Support to Trustee Board	Staff Time				16,108	16,108	9,243
b) Other management activities	Staff Time	-	-	-	-	-	-
c) Recruitment and training	Usage	5,583	23,665	-	-	29,248	9,055
Health and safety	Per Head	3,451	1,984			5,435	442
Promotional/publicity materials	Per Head	942	542			1,484	242
Bank charges		445	256			700	519
<b>Total Support Costs</b>		<b>60,490</b>	<b>66,105</b>	<b>3,878</b>	<b>16,108</b>	<b>146,581</b>	<b>89,392</b>
<b>Total Resources Expended</b>		<b>295,868</b>	<b>488,973</b>	<b>31,298</b>	<b>27,469</b>	<b>843,608</b>	<b>729,745</b>

Advisory Services Bureaux - relates to the four bureaux (Hendon, Finchley, Grahame Park, New Barnet) and associated outreach services

Advisory Services Projects- includes the Money Advice project, Advice Barnet, and other specialist advice services for example for clients referred for welfare benefits advice by Adult Social Services, people affected by cancer and Children's Centre users

Sundry Projects - includes the email advice project funded by Milly Apthorp

Total Support Costs - represent 17% of total resources expended (12% 2010)

Governance Costs - represent 3% of total resources expended (3% 2010)

continued

<b>7. Interest payable and similar charges</b>	<b>2011</b>	<b>2010</b>
	<b>£</b>	<b>£</b>
Bank charges	<u>700</u>	<u>519</u>
<b>8. Net resources for the year</b>	<b>2011</b>	<b>2010</b>
	<b>£</b>	<b>£</b>
The net resources for the year are stated after charging		
Depreciation of tangible assets	9,191	7,490
Auditors' remuneration	<u>4,465</u>	<u>3,525</u>
<b>9. Employees</b>		
<b>Number of employees</b>		
The average monthly numbers of employees during the year were		
	<b>2011</b>	<b>2010</b>
	<b>Number</b>	<b>Number</b>
Managers	5	5
Other	20	18
	<u>25</u>	<u>23</u>
<b>Employment costs</b>	<b>2011</b>	<b>2010</b>
	<b>£</b>	<b>£</b>
Wages, salaries and related costs	571,875	501,316
Social security costs	53,935	45,889
	<u>625,810</u>	<u>547,205</u>

continued

**10 Tangible fixed assets**  
For direct charitable purposes

	<b>Leasehold Improvements</b>	<b>Computer Equipment</b>	<b>Fixtures, Fittings &amp; Equipment</b>	<b>Total</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
<b>Cost</b>				
At 1st April 2010	7,388	90,546	31,238	129,172
Additions	-	6,886	8,187	15,073
Disposals	-	-	-	-
At 31st March 2011	<u>7,388</u>	<u>97,432</u>	<u>39,425</u>	<u>144,245</u>
<b>Depreciation</b>				
At 1st April 2010	4,312	82,430	23,954	110,696
Charge for the year	737	3,812	4,447	8,996
Depreciation on disposals	-	-	-	-
At 31st March 2011	<u>5,049</u>	<u>86,242</u>	<u>28,401</u>	<u>119,692</u>
<b>Net book values</b>				
At 31st March 2011	<u>3,076</u>	<u>8,116</u>	<u>7,284</u>	<u>18,476</u>
At 31st March 2010	<u>2,338</u>	<u>11,189</u>	<u>11,023</u>	<u>24,551</u>

**11. Debtors**

	<b>2011</b>	<b>2010</b>
	<b>£</b>	<b>£</b>
Trade Debtors	42,588	58,210
Prepayments	11,491	15,682
Other debtors	-	-
	<u>54,079</u>	<u>73,892</u>

**12. Cash at bank and in hand**

	<b>2011</b>	<b>2010</b>
	<b>£</b>	<b>£</b>
Bank accounts	214,574	211,237
Cash in hand	2,167	1,668
	<u>216,741</u>	<u>212,905</u>

continued

<b>13. Creditors: amounts falling due within one year</b>	<b>2011</b>	<b>2010</b>
	<b>£</b>	<b>£</b>
Trade creditors	4,539	13,192
Other taxes and social security costs	16,329	14,192
Funding received in advance	5,833	16,808
Accounts preparation and audit fee	-	6,450
Other accruals	5,782	3,566
	<u>32,483</u>	<u>54,208</u>

**14. Gross transfers between accounts**

Transfers from restricted to unrestricted funds represent contributions made by projects towards line management costs and, where appropriate, other overheads not charged directly to the project e.g. general office consumables. Overheads are included in funding bids and in financial reports to the funder. The net contribution in 2010/2011 was £99,128 (2009/2010 £12,813 and 2008/2009 £4,236).

**15. Trustees have designated the following funds from unrestricted reserves for use in 2011/2012**

- £75,000 – as an exceptional, one off contingency to cover extra expenditure incurred as a result of the proposed move of premises

The call on unrestricted reserves in 2010/2011 was limited to zero due to success in securing external funding on a full cost recovery basis that allowed for contributions to overheads to be made that were sufficient to cover the deficit.

continued

# 16. Reconciliation and Analysis of Movements on the Funds.

	UR	UR	R	UR	R	UR	R	UR	R	R	R	UR	
	LBB & General Fund	Service Contracts	Capitalise BIS (MAP)	Volunteer Coord	BLF (ABP)	Cit A (AHA)	M Apthorp EAP	Generalist Advice	FCAP	LBB - AdSS	Macmillan	UR Reserves	TOTAL
<b>Income</b>													
General (UR LBB)	379,264												379,264
Service Contracts		7,530											7,530
Capitalise (BIS)			111 016										111 016
Volunteer coord													
BLF					178 431								178,431
Cit A (AHA)						22 729							22,729
M Apthorp (Email advice)							10 000						10,000
LBB - Extended Schls								600					600
LBB- Burnt Oak & Barnet House								20 336					20,336
LBB - Childrens Centrs								41,050					41 050
FCAP									11 675				11 675
LBB-AdSS										48,000			48,000
Macmillan											18,769		18,769
Bank Interest	894												894
(Received gross)													
Other Income & donations	5,136												5 136
UR Reserves													
<b>Gross Income</b>	<b>385 294</b>	<b>7,530</b>	<b>111 016</b>		<b>178 431</b>	<b>22,729</b>	<b>10,000</b>	<b>61,986</b>	<b>11,675</b>	<b>48 000</b>	<b>18,769</b>		<b>855,430</b>
<b>Expenditure</b>													
Charitable Activities	406,292	577	100,738		167,041	30,245	7,684	51,063	15 887	27,396	9,217		816 140
Governance Costs	23,143		745		2 053	646		646	216		18		27,467
<b>Total Expenditure</b>	<b>429,435</b>	<b>577</b>	<b>101,483</b>		<b>169,094</b>	<b>30,891</b>	<b>7,684</b>	<b>51 709</b>	<b>16,103</b>	<b>27,396</b>	<b>9,235</b>		<b>843,607</b>
Gross transfers between funds	145,678		(67,384)		(10 177)			(20,638)	(6,065)	(14,420)	(1 082)	(2591 2)	
Net Movement in Funds	101 537	6,953	(57 851)		(840)	(8 162)	2,316	(10,361)	(10 493)	6 184	8,452	(2591 2)	11,823
Balance at 1 4 2010- as previously reported	182,991	22,016	57,851	(16 456)	64 857	5 247	(2,721)	5,329				(40,116)	278 898
Prior year adjustment		(6,065)			(27,833)				6 065				(27 833)
<b>As restated</b>	<b>182,991</b>	<b>15,951</b>	<b>57,851</b>	<b>(16,456)</b>	<b>37 024</b>	<b>5,247</b>	<b>(2,721)</b>	<b>5,329</b>	<b>6,065</b>			<b>(40,116)</b>	<b>251,065</b>
<b>Balance at 31 03 2011</b>	<b>284 528</b>	<b>22,904</b>		<b>(16,456)</b>	<b>36,184</b>	<b>(2,915)</b>	<b>(405)</b>	<b>(5,032)</b>	<b>(4 428)</b>	<b>6 184</b>	<b>8,452</b>	<b>(66,128)</b>	<b>262,888</b>