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BATH AND DISTRICT CITIZENS ADVICE BUREAU

MODIFIED ACCOUNTS

FOR THE YEAR ENDED 31ST MARCH 1996



BATH AND DISTRICT CITIZENS ADVICE BUREAU

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FOR THE YEAR ENDED 31ST MARCH 1996

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AUDITORS REPORT TO THE DIRECTORS OF
BATH AND DISTRICT CITIZENS ADVICE BUREAU

I have examined the financial statements on pages 2 to 5 which have been modified, in the manner permitted for a small company, from the financial statements of the company prepared for its members for the year ended 31st March 1996

In my opinion the directors are entitled under section 247 to 249 of the Companies Act 1985 to deliver modified financial statements in respect of the year ended 31st March 1996 and therefore the modified financial statements have been properly prepared in accordance with Schedule 8 to that Act.

I set out below the text of my report dated 21st October 1996 to the members on the unmodified financial statements for the year ended 31st March 1996.

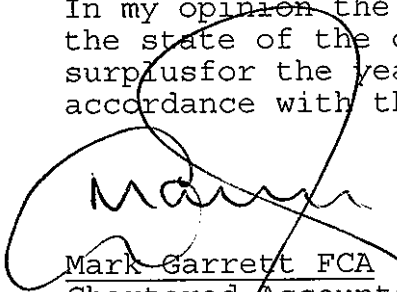
'I report to the members of BATH AND DISTRICT CITIZENS ADVICE BUREAU that I have audited the financial statements attached, which were prepared under the historical cost convention and the accounting policies detailed in the notes to the accounts.

The company's directors are responsible for the preparation of the financial statements. It is my responsibility to form an independent opinion, based on my audit of those statements, and to report my opinion to you.

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 financial statements. It also includes an assessment of the significant estimates and judgements made by the Directors in the preparation of the financial statements, and whether the accounting policies are appropriate to the company's circumstances, consistently applied and adequately disclosed.

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

In my opinion the financial statements give a true and fair view of the state of the company's affairs as at 31st March 1996 and of its surplus for the year then ended, and have been properly prepared in accordance with the Companies Act 1985.



Mark Garrett FCA
Chartered Accountants
Registered Auditor

Bath

21st October 1996

BATH AND DISTRICT CITIZENS ADVICE BUREAU

BALANCE SHEET

AS AT 31ST MARCH 1996

	<u>Notes</u>	£	<u>1996</u> £	£	<u>1995</u> £
CURRENT ASSETS					
Cash at bank and in hand		35,598		30,671	
		<u>35,598</u>		<u>30,671</u>	
CREDITORS - amounts falling due within one year	2	(20,412)		(15,946)	
NET CURRENT ASSETS			15,186		14,725
SUSPENSE			59		-
NET ASSETS			<u>£ 15,245</u>		<u>£ 14,725</u>

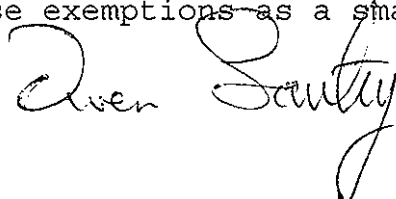
Financed by:

CAPITAL AND RESERVES

Share premium	11,923	17,475
Profit and loss account	3,322	(2,750)
	<u>£ 15,245</u>	<u>£ 14,725</u>

In preparing these modified financial statements, we have relied upon the exemptions for individual financial statements under section 247 of the Companies Act 1985, on the grounds that the company is entitled to the benefit of those exemptions as a small company.

O. Santry



Director

Dated 21st October 1996

The notes on pages 3 and 4 form an integral part of these financial statements.

BATH AND DISTRICT CITIZENS ADVICE BUREAU

NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31ST MARCH 1996

1. ACCOUNTING POLICIES

1.1 Accounting conventions

The financial statements are prepared under the historical cost convention.

1.2 Turnover

This represents the invoiced amounts of goods sold and provided, net of value added tax.

1.3 Research and development

Expenditure on research and development is written off as incurred.

1.4 Capital expenditure

Is written off during the year in which it is incurred as it is funded by grants received.

BATH AND DISTRICT CITIZENS ADVICE BUREAU

NOTES TO THE FINANCIAL STATEMENTS (continued)
FOR THE YEAR ENDED 31ST MARCH 1996

2. CREDITORS

Included in creditors falling due within one year is a bank overdraft of £585 (1995 £1,958) which is unsecured.

BATH AND DISTRICT CITIZENS ADVICE BUREAU

STATEMENT OF DIRECTOR'S RESPONSIBILITIES
FOR THE YEAR ENDED 31ST MARCH 1996

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

 Select suitable accounting policies and then apply them consistently;

 Make judgements and estimates that are reasonable and prudent;

 State whether applicable 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 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 them to ensure that the financial statements are properly prepared in accordance with the Companies Act 1985. 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.