

REGISTERED COMPANY NUMBER: 02845028 (England and Wales)
REGISTERED CHARITY NUMBER: 1025392

**Report of the Trustees
and
Financial Statements for the Year Ended 31 March 2019
for
Bath & District Citizens Advice Bureau**



Contents of the Financial Statements
for the Year Ended 31 March 2019

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Bath & District Citizens Advice Bureau

Reference and Administrative Details for the Year Ended 31 March 2019

TRADING NAME	Citizens Advice - Bath & North East Somerset
TRUSTEES	Ms K J Thomas (Chair) Mr A Jacklin (Vice Chair) Mr T P Saunt (Treasurer) Ms S Callar Ms S Lindsay Mr D Smith Mr Michael Roe (appointed Mar 19) Cllr R Appleyard (resigned Nov 18)
REGISTERED OFFICE	2 Edgar Buildings George Street Bath BA1 2EE
REGISTERED COMPANY NUMBER	02845028 (England and Wales)
REGISTERED CHARITY NUMBER	1025392
INDEPENDENT EXAMINER	Neil Kingston FCA Burton Sweet Chartered Accountants The Clock Tower Farleigh Court, Old Weston Road Flax Bourton Bristol BS48 1UR
BANKERS	Lloyds Bank plc 47 Milsom Street Bath BA1 1DN

Report of the Trustees for the Year Ended 31 March 2019

The trustees, who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 March 2019. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015).

Gill Whitehead who served the charity for a number of years and successfully managed the repositioning of the services over that time, retired at the end of April 2019, after nearly 12 years with the organisation. The Trustee Board would like to thank Gill for her faithful service and wish her well in her retirement. Gill's replacement, Les Redwood, joined the charity at the end of April 2019 and is leading it into the next phase of its journey and particular to broaden the charity's sources of funding.

OBJECTIVES AND ACTIVITIES

Objectives and aims

The Charity has two principal objectives. The first of which is to ensure that individuals do not suffer through lack of knowledge of their rights and responsibilities, or of the services available to them, or through an inability to express their needs effectively. Secondly the organisation aims to exercise a responsible influence on the development of social policies and services, both locally and nationally.

The Charity uses the name "Citizens Advice BANES" following a national rebranding campaign and to reflect the geographic reach of its support and advice services throughout Bath & North East Somerset (BANES). It delivers these services from four main locations; opening four days a week in at least one of these locations.

Public benefit

The Trustees have paid due regard to the Charity Commission guidance on public benefit in deciding activities the charity should undertake. The focus of activities of the charity is to ensure that individuals do not suffer through lack of knowledge of their rights and responsibilities, or of the services available to them, or through an inability to express their needs effectively; and equally to exercise a responsible influence on the development of social policies and services, both locally in the BANES area and nationally.

Every Citizens Advice Office is an independent, registered charity. Without funding from the Local Authority Bath & NE Somerset Council, Citizens Advice BANES could not continue to provide its services to the local community.

STRATEGIC REPORT

Achievement and performance

Overview

The Charity gives advice on a wide range of issues to residents of Bath and NE Somerset (BANES), (although referrals will be made to neighbouring advice agencies if they are in a better position to help a client with their problems) and to other individuals where they meet the criteria for our funded projects. During 2018/19 Citizens Advice BANES dealt with 6,320 new cases and 2,373 simple queries from clients who needed advice about over 17,195 different problems. 49% of these clients stated that they were either disabled or were suffering from a long-term health condition.

Personal Independence Payments give rise to the highest number of enquiries, a situation which has been

Bath & District Citizens Advice Bureau

consistent for several years now. The introduction of Universal Credit has caused problems for many of our clients and the highest numbers of benefit enquiries are about benefits for people with illness and disability, including appeals against decisions which are dealt with by our specialist advisers.

Debt issues are the second most regular enquiry that the team receive, with almost 3,700 unmanageable debt issues being presented. The trend towards issues with council tax and household bills rather than credit cards, loans and overdrafts continues however this year has shown a slight reduction in the number of rent arrears cases we have helped.

Whilst the majority of clients come to ask for help with benefit or debt problems, significant minorities also present with housing, employment and family issues. Although many clients will focus on one particular issue, there is invariably a network of interrelated issues (e.g. the loss of a benefit or employment may lead to an accumulation of debts which, in turn, may lead to housing difficulties).

The main areas of the Charity's activities are set out below.

Generalist services

Citizens Advice BANES provides advice in consumer, money advice, welfare benefits, employment, housing, family & personal matters, taxes, immigration & nationality, health, education and discrimination.

It operates face to face drop in services from the BANES One Stop Shops in Bath, Midsomer Norton and Keynsham, alongside Council staff and other partner agencies. Clients who require specialist advice and casework are dealt with from the charity's offices in Bath or Midsomer Norton. The Adviceline service is based in the Bath office and offers initial advice every weekday.

The work is primarily funded by a commission from BANES Council, which own the premises.

Wessex Water provides a fund to enable us to enhance our debt advice provision within our general service. We are able to introduce clients to the schemes run by Wessex to help clients to pay their water bills and reduce their arrears. We work with the clients to produce financial statements and realistic, affordable management plans.

Further monies come from local trusts, parish councils, community fundraising and donations from members of the public.

Our trained volunteer workforce consists of people from a broad range of ages and backgrounds, bringing with them wide experience as well as commitment to helping people to access the information they need to solve their problems, and to help to change policies and practices that negatively affect people's lives. Our volunteers fulfil a variety of roles including advisers, caseworkers, IT support, research and campaigns, fundraising and administrative support. They are supported by a small and dedicated team of paid staff.

Other projects

In addition, four key projects delivering specialist advice were operated in the period under review.

Curo Group funded a debt advice project for tenants with rent arrears who are particularly hard to reach, leading to significant risk to their tenancies. This operated through a home visiting scheme. This project has now finished.

Macmillan and Dorothy House (Funded by Macmillan Cancer Support and Dorothy House Hospice Care).

At a time when there are likely to be huge impacts on their circumstances and their families, it is vital that people living with cancer and other life limiting illnesses receive timely practical advice and support regarding welfare benefits and other related subjects. This can lift some of the burden of worry, help to pay

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for the extra costs at a time of reduced income and enable people to benefit more effectively from the direct services of their health professionals. Funding from Macmillan and from a local hospice, Dorothy House, has enabled caseworkers to offer this service and train volunteers to support them in this role.

Bath Multiple Sclerosis Society provides funding for a project which enables caseworkers to help clients with MS in BANES with Welfare Benefits advice.

Principal funding sources

The amounts received for each project are given in notes 2 and 3.

The Trustees would like to thank all funders for their support and recognition that the work of the Citizens Advice is more important than ever in this uncertain economic environment.

Reserves policy

As part of Risk Assessment, the Board reviews its financial arrangements and reserves policy. When it has been possible to do so, the Charity has set aside funds or reserves to help it deal with exceptional or unplanned expenditure, thereby minimising the financial implications of such expenditure on our current services. These designated funds are summarised below:

- Building Fund for unbudgeted building and maintenance needs: £20,000 (2018: £19,991)
- Employers' Liability Fund to meet the legal obligations as an employer: £42,200 (2018: £62,701)
- Service Delivery Fund to support continuation of services to clients: £124,100 (2018: £123,000)

It is the Trustee's view that the Charity should endeavour to maintain a minimum net current asset balance on Unrestricted Funds equivalent to at least three months' normal operating expenditure. This is to ensure that, in the event of a significant drop in funding, the Charity would be able to continue most of the current activities while additional funding is sought.

FINANCIAL REVIEW

The Trustee Board sets the Charity's budget before the beginning of each financial year reflecting the estimated income and expenditure for that year. The budgets for each project are based on full cost recovery.

Delivery of all the projects resulted in an overall deficit for the year of £12,787 (2018: £74,683 deficit). At the balance sheet date, the Charity was carrying a balance of cash at bank and in hand of £212,333 (2018: £222,162) which includes restricted funds of £1,987 carried forward.

After adjusting for creditor balances and transfers, as described below, the funding carried forward at 31 March 2019 was £214,606 (2018: £227,393). There were no restricted funds carried forward.

Significant transfers between funds during the year included:

Net decrease of £20,501 in Employers Liability to match obligation in this respect.

Increase of £1,100 in Service Delivery fund to match the amount required to cover three months of ongoing expenditure.

Future plans

The Generalist Service is dependent on funding from BANES Council.

For 2018/19 BANES Council have, as 2017/18, only provided support for the Charity to deliver debt and welfare benefit advice in the amount of £300,000, leaving the charity with a shortfall in funding. In 2019/20 this figure has been reduced to £270,000.

A new project operated on behalf of **Bath Mind** has been initiated since the year end.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its memorandum and articles of association, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

Recruitment and appointment of new trustees

The structure and process of new Trustee induction and training continued to be developed throughout the year as part of the recruitment of new Trustees. Information packs of Annual Accounts, Short Form Accounts, a copy of each of the last two Board Meeting Minutes and Memoranda and Articles of Association are provided. An invitation is made to visit staff and volunteers together with the opportunity to meet existing Trustees.

Organisational structure

The charity is governed by a Trustee Board, which makes decisions on the annual budget, formulates policy and considers strategic issues likely to affect the organisation. The Trustee Board employs a Director and staff to manage and deliver services.

The Director attends all Trustee Board meetings in an advisory capacity. Representatives of the volunteer workforce and salaried staff also attend Trustee Board meetings on a rotation basis.

Occasionally, the Trustee Board has used its powers to require these representatives and Director to withdraw from meetings whenever confidential matters relating to staff are being discussed.

At the first meeting of the Trustee Board after the Annual General meeting the Trustees elect the Chairman, Vice Chairman and Treasurer. The Board has used its powers to delegate certain of its functions to committees.

Related party Disclosures

None to report.

Risk management

The Trustees conduct reviews of the major risks to which the Charity is exposed. A risk register is maintained and updated annually.

The Trustee Board met six times during the twelve-month period to 31 March 2019.

STATEMENT OF TRUSTEES RESPONSIBILITIES

The trustees (who are also the directors of Bath & District Citizens Advice Bureau for the purposes of company law) are responsible for preparing the Report of the Trustees and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing those financial statements, the trustees are required to

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charity SORP;
- 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 charitable company will continue in business.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and to 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.

Independent Examiners

Burton Sweet will be proposed for re-appointment at the forthcoming Annual General Meeting.

Report of the trustees, incorporating a strategic report, approved by order of the board of trustees, as the company directors, on 23rd October 2019 and signed on the board's behalf by:


.....
T P Saunt, Treasurer

**Independent examiner's report to the trustees of
Bath & District Citizens Advice Bureau ('the Company')**

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 March 2019.

Responsibilities and basis of report

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5) (b) of the 2011 Act.


Independent examiner's statement

Since the Company's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants in England and Wales, which is one of the listed bodies.

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the Company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair view which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.


Neil Kingston FCA
Burton Sweet Chartered Accountants
The Clock Tower
5 Farleigh Court
Old Weston Road
Flax Bourton
Bristol BS48 1UR

Date: 28.10.19

Bath & District Citizens Advice Bureau

Statement of Financial Activities for the Year Ended 31 March 2019

		Unrestricted funds	Restricted funds	31.03.19 Total funds	31.03.18 Total funds Restated
	Notes	£	£	£	£
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	374,210	10,737	384,947	373,551
Charitable Activities					
Operating Advice Centre	3	-	93,773	93,773	88,686
Investment income	4	1,353	-	1,353	1,137
Total		375,563	104,510	480,073	463,374
EXPENDITURE ON					
Raising Funds					
		21,853	8,750	30,603	413
Charitable Activities					
	5	<u>350,234</u>	<u>112,023</u>	<u>462,257</u>	<u>537,644</u>
Total		372,087	120,773	492,860	538,057
NET INCOME/(EXPENDITURE)		3,476	(16,263)	(12,787)	(74,683)
Transfers between funds					
	11	<u>(18,250)</u>	<u>18,250</u>	<u>-</u>	<u>-</u>
Net movement in funds		(14,774)	1,987	(12,787)	(74,683)
RECONCILIATION OF FUNDS					
Total funds brought forward	11	227,393	-	227,393	302,076
TOTAL FUNDS CARRIED FORWARD	11	<u>212,619</u>	<u>1,987</u>	<u>214,606</u>	<u>227,393</u>

CONTINUING OPERATIONS

All income and expenditure has arisen from continuing activities.

Bath & District Citizens Advice Bureau

Balance Sheet at 31 March 2019

	Notes	Unrestricted funds £	Restricted funds £	31.03.19 Total funds £	31.03.18 Total funds £
FIXED ASSETS					
Tangible assets	8	546	-	546	200
CURRENT ASSETS					
Debtors	9	4,583	1,987	6,570	12,837
Cash at bank		<u>212,333</u>	<u>-</u>	<u>212,333</u>	<u>222,162</u>
		216,916	1,987	218,903	234,999
CREDITORS					
Amounts falling due within one year	10	<u>(4,843)</u>	<u>-</u>	<u>(4,843)</u>	<u>(7,806)</u>
NET CURRENT ASSETS		<u>212,073</u>	<u>1,987</u>	<u>214,060</u>	<u>227,193</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>212,619</u>	<u>1,987</u>	<u>214,606</u>	<u>227,393</u>
NET ASSETS		<u>212,619</u>	<u>1,987</u>	<u>214,606</u>	<u>227,393</u>
FUNDS	11				
Unrestricted funds				212,619	227,393
Restricted funds				<u>1,987</u>	<u>-</u>
TOTAL FUNDS				<u>214,606</u>	<u>227,393</u>

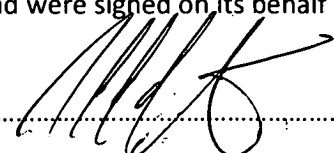
For the year ending 31st March, 2019 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

- The members have not required the company to obtain an audit of its accounts for the year in question in accordance with section 476,
- The trustees acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

The financial statements were approved by the Board of Trustees on
and were signed on its behalf by:

28th October 2019


T P Saunt – Treasurer

Notes to the Financial Statements
for the Year Ended 31 March 2019

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

Going concern

Citizens Advice – BANES funding from BANES council represents 63% (2018: 65%) of the total income in the year. The funding has been agreed until April 2020. If the funding level is not maintained the trustees will have to review the staffing profile and services offered. The trustees conclude that a material uncertainty exists that casts some doubt upon the charity's ability to continue to operate at the same level for the 12 months subsequent to the signing of these accounts. However, given the continuing efforts to secure funding post April 2020, the trustees continue to adopt the going concern basis of accounting.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Tangible fixed assets

Depreciation is provided at 33.3% straight line annual rate in order to write off each asset over 3 years, as an estimate of useful life.

Taxation

The charity is exempt from corporation tax on its charitable activities.

Fund accounting

Funds held by the charity are either:

Unrestricted – donations and other income generated for the objects of the charity without further specified purposes. These can be used in accordance with the charitable objects at the discretion of the trustees.

Designated – unrestricted funds set aside by the trustees for specific future purposes or projects.

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1. ACCOUNTING POLICIES – continued

Fund accounting - continued

Restricted – amounts received that can only be used for particular restricted purposes by the charity as specified by the donor. Expenditure which meets such criteria is charged against the fund.

Pension costs and other post-retirement benefits

The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

2. DONATIONS AND LEGACIES

	31.03.19	31.03.18
	£	£
Donations	37,497	19,951
Grants – BANES Core Funding	300,000	300,000
Grants – Wessex Water	17,400	24,600
Donated services and facilities	<u>30,050</u>	<u>29,000</u>
	<u>384,947</u>	<u>373,551</u>

3. INCOME FROM CHARITABLE ACTIVITIES

Operating Advice Centre – Grants received

	31.03.19	31.03.18
	£	£
Macmillan and Dorothy House	67,675	70,094
Multiple Sclerosis	5,377	3,600
Curo	10,918	6,592
Other Projects	<u>9,803</u>	<u>8,400</u>
	<u>93,773</u>	<u>88,686</u>

4. INVESTMENT INCOME

	31.03.19	31.03.18
	£	£
Bank interest received	1,353	1,137

5. CHARITABLE ACTIVITIES EXPENSES

	Direct Costs £	Support Costs £	Total 31.03.19 £	Total 31.03.18 £
Core service	199,231	151,003	350,234	435,646
Restricted projects	<u>82,045</u>	<u>29,978</u>	<u>112,023</u>	<u>101,998</u>
	<u>281,276</u>	<u>180,981</u>	<u>462,257</u>	<u>537,644</u>

6. TRUSTEES' REMUNERATION AND BENEFITS

None of the trustees have been paid any remuneration or received any other benefits from employment with the charity (2018: nil).

Trustees' expenses

One trustee (2018: none) was compensated expenses of £37 (2018: nil), for travel & parking costs to attend interview panels.

7. STAFF COSTS

	31.03.19 £	31.03.18 £
Wages and salaries	329,179	330,043
Social security costs	26,815	27,284
Pension costs	<u>17,676</u>	<u>19,724</u>
	<u>373,670</u>	<u>377,051</u>

The average employees during the year were:

	31.03.19	31.03.18
Head count	17	18
Full time equivalent	12	13

No employees received emoluments in excess of £60,000.

The key management personnel of the Charity comprise the trustees and the director. The total amount of employee benefits (including employer pension contributions) received by key management personnel for their services to the charity was £39,475 (2018: £43,858).

8. TANGIBLE FIXED ASSETS

	Property £	Equipment £	Totals £
COST			
At 1 April 2018	3,819	77,249	81,068
Additions	<u>-</u>	<u>669</u>	<u>669</u>
At 31 March 2019	<u>3,819</u>	<u>77,918</u>	<u>81,737</u>
DEPRECIATION			
At 1 April 2018	3,819	77,049	80,868
Charge for year	<u>-</u>	<u>323</u>	<u>323</u>
At 31 March 2019	<u>3,819</u>	<u>77,372</u>	<u>81,191</u>
NET BOOK VALUE			
At 31 March 2019	<u>-</u>	<u>546</u>	<u>546</u>
At 31 March 2018	<u>-</u>	<u>200</u>	<u>200</u>

Bath & District Citizens Advice Bureau

9. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.03.19	31.03.18
	£	£
Trade Debtors	3,031	9,194
Prepayments and accrued income	<u>3,539</u>	<u>3,643</u>
	<u>6,570</u>	<u>12,837</u>

10. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.03.19	31.03.18
	£	£
Trade creditors	1,480	1,210
Other creditors	<u>3,363</u>	<u>6,596</u>
	<u>4,843</u>	<u>7,806</u>

11. MOVEMENT IN FUNDS As at 31 March 2019

	As At 01.04.18	Net movement in funds	Net Transfers between funds	As At 31.03.19
	£	£	£	£
Unrestricted funds				
General fund	21,701	3,476	1,142	26,319
Building Fund	19,991	-	9	20,000
Employers Liability	62,701	-	(20,501)	42,200
Service delivery	<u>123,000</u>	<u>-</u>	<u>1,100</u>	<u>124,100</u>
	227,393	3,476	(18,250)	212,619
Restricted funds				
Macmillan	-	(8,902)	8,902	-
Dorothy House	-	(2,323)	2,323	-
Multiple Sclerosis	-	(60)	60	-
Curo	-	(6,965)	6,965	-
Utilities fund	<u>-</u>	<u>1,987</u>	<u>-</u>	<u>1,987</u>
	-	(16,263)	18,250	1,987
TOTAL FUNDS	<u>227,393</u>	<u>(12,787)</u>	<u>-</u>	<u>214,606</u>

The above unrestricted funds have been set aside as designated funds for specific purposes as set out in the Reserves Policy of the Trustees financial review on page 4.

The restricted funds relate to contracts for specific services. These represent grants and other funding received for on-going services provided by the charity which cannot be used for any other purposes. Where the end of the funding period differs from the charity's year-end any surplus or deficit is carried forward to future accounting periods.

Bath & District Citizens Advice Bureau

11. MOVEMENT IN FUNDS (continued)

Curo - this is a long-established debt-referral project that is funded by the housing association.

Multiple Sclerosis - We have been retained by the Charity to provide advice to anyone affected by Multiple Sclerosis.

Macmillan & Dorothy House – to offer advice to patients with life limiting diagnosis, and their families in partnership with the Royal United Hospital, Bath.

Utilities fund - Private restricted donations received for the purpose of disbursement to clients facing hardship due to lack of funds to purchase gas and/or electricity.

As at 31 March 2018

	As At 01.04.17 £	Net movement in funds £	Transfers between funds £	As At 31.03.18 £
Unrestricted funds				
General fund	4,713	(35,255)	52,243	21,701
Building Fund	20,500	(509)	-	19,991
Employers Liability	65,769	(25,607)	22,539	62,701
IT Development	5,000	-	(5,000)	-
Service delivery	135,763	-	(12,763)	123,000
Staff Development	39,672	-	(39,672)	-
	271,417	(61,371)	17,347	227,393
Restricted funds				
Additional Hours	2,149	(2,149)	-	-
Practice Based Commission	10,941	-	(10,941)	-
Quartet Funding	5,480	-	(5,480)	-
Multiple Sclerosis	566	-	(566)	-
Knightstone Housing	5,342	(5,342)	-	-
Curo	1,466	(3,916)	2,450	-
Money advice service DAP	4,715	(1,905)	(2,810)	-
	30,659	(13,312)	(17,347)	-
TOTAL FUNDS	<u>302,076</u>	<u>(74,683)</u>	<u>-</u>	<u>227,393</u>

11. MOVEMENT IN FUNDS (continued)

Net movement in funds, included in the above are as follows:

	Income	Expenditure	Movement in funds
	£	£	£
Unrestricted funds			
General fund	374,688	(436,059)	(61,371)
Restricted funds			
Macmillan and Dorothy House	70,094	(70,094)	-
Multiple Sclerosis	3,600	(3,600)	-
Curo	6,592	(10,508)	(3,916)
Energy Best Deal	8,400	(8,400)	-
Knightstone Housing	-	(5,342)	(5,342)
Additional Hours	-	(2,149)	(2,149)
Money Advice Service DAP	-	(1,905)	(1,905)
	<u>88,686</u>	<u>(101,998)</u>	<u>(13,312)</u>
TOTAL FUNDS	<u><u>463,374</u></u>	<u><u>(538,057)</u></u>	<u><u>(74,683)</u></u>

12. INDEPENDENT EXAMINERS FEE

31.03.19	31.03.18
£	£
<u>1,200</u>	<u>2,700</u>

13. RELATED PARTY DISCLOSURES

These are listed as part of the Report of the Trustees – see note on page 5.

Bath & District Citizens Advice Bureau

14. COMPARATIVE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds Restated	31.03.19 Restricted funds Restated	31.03.18 Total funds Restated
	£	£	£
INCOME AND ENDOWMENTS FROM			
Donations and legacies	373,551	-	373,551
Charitable Activities			
Operating Advice Centre	-	88,686	88,686
Investment income	1,137	-	1,137
	<hr/>	<hr/>	<hr/>
Total	374,688	88,686	463,374
 EXPENDITURE ON			
Raising Funds	413	-	413
Charitable Activities	435,646	101,998	537,644
	<hr/>	<hr/>	<hr/>
Total	436,059	101,998	538,057
	<hr/>	<hr/>	<hr/>
NET INCOME/(EXPENDITURE)	(61,371)	(13,312)	(74,683)
Transfers between funds	17,347	(17,347)	-
	<hr/>	<hr/>	<hr/>
Net movement in funds	(44,024)	(30,659)	(74,683)
 RECONCILIATION OF FUNDS			
Total funds brought forward	271,417	30,659	302,076
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS CARRIED FORWARD	227,393	-	227,393
	<hr/>	<hr/>	<hr/>