

BATH AND DISTRICT CITIZENS ADVICE BUREAU

REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31ST MARCH 2001

COMPANY NUMBER 2845028

REGISTERED CHARITY NUMBER 1025392



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BATH AND DISTRICT CITIZENS ADVICE BUREAU
REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST MARCH 2001

TRUSTEES

L. Adams	G. Pattison
B. Bennington	S. Phipps-Long
R. Blackman	B. Platt
A. Cara	E. Roberts
S. Carruthers	J. Sutherland
N. Cobb	D. Swangren
A. Harding	J. Winter
A. Kulisa	
D. Maddalena	

REGISTERED OFFICE

2 Edgar Buildings
Bath
BA1 1EE

AUDITORS

Mark Garrett
Chartered Accountant and Registered Auditor
1st Floor, 11 Laura Place
Bath BA2 4BL

BANKERS

Lloyds TSB Bank
47 Milsom Street
Bath

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BATH AND DISTRICT CITIZENS ADVICE BUREAU
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31ST MARCH 2001

The trustees have pleasure in presenting their report, together with the financial statements for the year ended 31st March 2001

STATEMENT OF TRUSTEES' RESPONSIBILITIES

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 charity and of the net movement of resources of the charity for that year.

In preparing those financial statements, the trustees are required to select suitable accounting policies, as described on page 6, and then apply them on a consistent basis, making judgements and estimates that are prudent and reasonable. The trustees must also 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 keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Companies Act 1985. They 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.

PRINCIPAL OBJECTIVES

The charity's objectives are as follows

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 and nationally.

PRINCIPAL ACTIVITIES

The charity operates an advice centre based at its registered office.

RESULTS AND APPROPRIATIONS

The surplus/(deficit) before movements in fixed assets for the year was £26,602 .

The trustees recommend the net movement of resources be transferred from reserves as disclosed in the notes to the accounts.

TRUSTEES AND MANAGEMENT COMMITTEE

The trustees are as follows.

Trustee/Director

L. Adams

B. Bennington

R. Blackman

A. Cara

S. Carruthers

N. Cobb

A. Harding

A. Kulisa

D. Maddalena

G. Pattison

S. Phipps-Long

B. Platt

E. Roberts

J. Sutherland

D. Swangren

J. Winter

All the above who were serving at the balance sheet date are members of the charity's management committee.

BATH AND DISTRICT CITIZENS ADVICE BUREAU
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31ST MARCH 2001 -CONTINUED

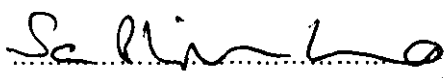
AUDITORS

The auditor Mark Garrett Chartered Accountant, has indicated his willingness to accept reappointment under s 385(2) of the Companies Act 1985

SMALL COMPANY PROVISIONS

This report has been prepared in accordance with the special provisions for small companies under Part VII of the Companies Act 1985

By order of the Trustees


Trustee

BATH AND DISTRICT CITIZENS ADVICE BUREAU
AUDITORS REPORT TO THE TRUSTEES ON THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST MARCH 2001

I report to the trustees of Bath and District Citizens Advice Bureau that I have audited the financial statements attached in accordance with auditing standards.

Responsibilities of board of trustees(directors) and auditors

The board is responsible for the preparation of the financial statements.

It is my responsibility to form an independent opinion, based on my audit, of these financial statements and report my opinion to you.

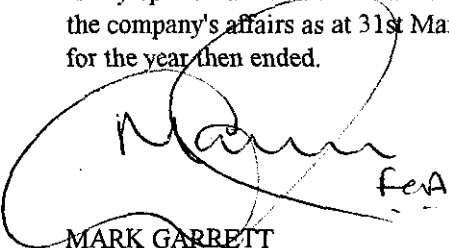
Basis of opinion

I conducted my audit in accordance with auditing standards issued by the Auditing Practices Board. An audit includes the 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 council's circumstances, consistently applied and adequately disclosed.

I planned and performed my work 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.

Opinion

In my opinion the financial statements give a true and fair view of the state of the company's affairs as at 31st March 2001 and of its surplus or deficit for the year then ended.



MARK GARRETT
CHARTERED ACCOUNTANT
REGISTERED AUDITOR

First Floor
11 Laura Place
Bath

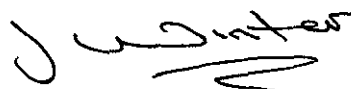
Dated 2nd October 2001

BATH AND DISTRICT CITIZENS ADVICE BUREAU
BALANCE SHEET
AS AT 31ST MARCH 2001

	Notes	2000/2001 £	1999/2000 £
Current Assets			
Debtors	7	-	10,569
Designated Funds Bank Accounts		33,025	17,381
Cash at bank and in hand		79,092	128,005
		<u>112,117</u>	<u>155,955</u>
Creditors: Amounts falling due within one year	8	- 56,963	- 127,403
Net Assets		<u>55,154</u>	<u>28,552</u>
Represented by			
<u>Unrestricted funds</u>			
General Funds		1,044	4,421
Designated Funds	9	50,780	24,131
<u>Restricted Funds</u>		<u>3,330</u>	<u>-</u>
		<u>55,154</u>	<u>28,552</u>

These accounts were approved by the Board of Trustees on 2nd October 2001

Signed



(Trustee)

BATH AND DISTRICT CITIZENS ADVICE BUREAU
STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31ST MARCH 2001

	Notes	Unrestricted Funds £	Designated Funds £	Restricted Funds £	Total Funds 2000/2001 £	Total Funds 1999/2000 £
<u>Incoming Resources</u>						
Grants	2	16,718	-	145,535	162,253	137,718
Contracts		66,440	-	-	66,440	42,244
Investment Income		3,733	899	-	4,632	2,936
Donations	3	3,544	-	-	3,544	1,097
Total Incoming Resources		90,435	899	145,535	236,869	183,995
<u>Resources Expended</u>						
<u>Direct Charitable Expenditure</u>						
Bureau		-	-	139,204	139,204	124,499
Legal Aid Franchise		68,062	-	-	68,062	41,514
		68,062	-	139,204	207,266	166,013
<u>Other Expenditure</u>						
Management and Administration		-	-	3,001	3,001	10,710
Fundraising and Publicity		-	-	-	-	3,671
Total Resources Expended	6	68,062	-	142,205	210,267	180,394
Net Incoming Resources Before Transfers		22,373	899	3,330	26,602	3,601
Transfers Between Funds	-	25,750	25,750	-	-	-
Net Incoming Resources	-	3,377	26,649	3,330	26,602	3,601
Unrealised Gain on Investments		-	-	-	-	-
Net Movement on Funds	-	3,377	26,649	3,330	26,602	3,601
Funds At 1 April 2000		4,421	24,131	-	28,552	24,951
Funds At 31 March 2001		1,044	50,780	3,330	55,154	28,552

BATH AND DISTRICT CITIZENS ADVICE BUREAU

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 31ST MARCH 2001

1 Accounting Policies

- a) The accounts are prepared on an accruals basis and in accordance with applicable accounting standards under Company Law and also follow the Charities Statement of Recommended Practice (SORP) issued October 1995.
- b) Voluntary income is received by way of donations and gifts and is included in full in the Statement of Financial Activities (SOFA) when received.
- c) Grants, including grants for the purchase of fixed assets are recognised in full in the Statement of Financial Activities in the year in which they are received.
- d) Restricted funds are to be used for specified purposes as laid down by the donor. Expenditure, which meets these criteria is identified to the fund, together with a fair allocation of management and support costs.
- e) Unrestricted funds are donations and other income received, or generated, for the objects of the charity without further specified purposes and is available as general funds.
- f) Designated funds are unrestricted funds earmarked by the trustees for particular purposes.
- g) Staff costs and overhead expenses are allocated to activities on the basis of staff time spent on those activities.
- h) Fundraising and publicity costs comprise the costs actually incurred in producing materials for promotional purposes, and of raising funds through making grant applications.
- i) Management and administration costs of the charity relate to the costs of running the charity, such as the cost of meetings, audit and statutory compliance, and includes any costs which cannot be specifically identified to another expenditure classification.
- j) Income and expenditure relating to the Franchise Unit is stated net of Value Added Tax.

BATH AND DISTRICT CITIZENS ADVICE BUREAU
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31ST MARCH 2001

	2000/2001	1999/2000
	<u>£</u>	<u>£</u>
2 Grants		
Bath & North East Somerset Council	145,535	119,937
Avon Health Authority	4,000	-
National Association of CABx	<u>12,718</u>	<u>17,781</u>
	<u>162,253</u>	<u>137,718</u>
3 Donations		
Various	<u>3,544</u>	<u>1,097</u>
	<u>3,544</u>	<u>1,097</u>
4 Staff Costs and Numbers		
Staffing is dealt with and recharged by Bath and N.E. Somerset District Council payroll department. Actual split between gross salary, social security costs and pension costs are not available.		
5 Trustees Remuneration and Expenses		
Trustees were reimbursed expenses as follows:		
Travel Expenses	-	-
Reimbursement of other expenses	<u>-</u>	<u>-</u>
	<u>-</u>	<u>-</u>

BATH AND DISTRICT CITIZENS ADVICE BUREAU

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 31ST MARCH 2001

6 Total Resources Expended

	Bureau	Legal Aid Franchise	Total 2000/2001	1999/2000
	£	£	£	£
Staff Costs and Recruitment	100,702	57,500	158,202	133,653
Volunteer Expenses	8,563		8,563	8,685
Telephone	5,900		5,900	5,132
Printing, Postage and Stationery	6,853		6,853	8,819
Premises	8,903		8,903	8,136
Recharge of Support and Management Costs	-	6,326	6,326	3,318
Advertising and Publicity	-		-	197
Information and Training	3,307		3,307	3,474
Capital Expenditure	1,621	4,236	5,857	6,011
Sundry Expenses	3,355		3,355	2,399
Audit , Professional and Bank Charges	3,001	-	3,001	570
	142,205	68,062	210,267	180,394

BATH AND DISTRICT CITIZENS ADVICE BUREAU
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31ST MARCH 2001

		2000/2001 £	1999/2000 £
7	Debtors		
	Legal Aid Board Fees	-	10,569
8	Creditors		
	Provision for Salaries	51,714	126,715
	Taxes and Social Security	185	-
	Other Creditors and Accruals	5,064	688
		56,963	127,403

9 **Designated Funds**

The trustees have designated funds detailed below for the provisions described.

	31.03.2000 £	Incoming £	Outgoing £	31.03.2001 £
Employers Liability	12,273	2,460	-	14,733
Building Fund	5,108	2,439	-	7,547
Volunteer Development	-	5,750	-	5,750
GP Surgeries Project	-	7,500	-	7,500
Social Policy Project	-	3,500	-	3,500
IT Development Programme	6,750	5,000	-	11,750
	24,131	26,649	-	50,780