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COMPANY N°. 3024636

**CHRISTCHURCH
CITIZENS ADVICE BUREAU**

A C C O U N T S

**FOR THE YEAR ENDED
31ST MARCH 1999**



**MARSHALL BEAVEN
CHARTERED ACCOUNTANTS
CHRISTCHURCH**

CHRISTCHURCH CITIZENS ADVICE BUREAU

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FOR THE YEAR ENDED 31ST MARCH 1999

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CHRISTCHURCH CITIZENS ADVICE BUREAU

COMPANY INFORMATION

DIRECTORS:

H.J. Cross
R.J. Davies
S.M. Gill
L.J. Hammond
A.J. Havelock
G.J. Hawking
R.J. Hayes
R.A.W. Hicks
J. Jamieson, MBE
W.E. Marris
C.J. Roach
S.J. Unsworth

SECRETARY:

I.M. Carlsson

REGISTERED OFFICE:

Christchurch Business Centre
Grange Road
Christchurch
Dorset
BH23 4JD

SOLICITORS:

Ian Fretten & Partners
The Saxon Centre
11 Bargates
Christchurch
Dorset
BH23 1PZ

BANKERS:

National Westminster Bank Plc
57 High Street
Christchurch
Dorset
BH23 1BB

ACCOUNTANTS:

Marshall Beaven
Christchurch Business Centre
Grange Road
Christchurch
Dorset
BH23 4JD

COMPANY NUMBER:

3024636

REGISTERED CHARITY NUMBER:

1046472

CHRISTCHURCH CITIZENS ADVICE BUREAU

DIRECTORS' REPORT

The directors present their annual report and the financial accounts of the company for the year ended 31st March 1999.

PRINCIPAL ACTIVITY

The principal activity of the company continues to be that of providing advice to the public. The company was incorporated on 21st February 1995 and it is a registered charity.

DIRECTORS

The directors at 31st March 1999 are shown on page 2. The directors who have served during the period under review are:

B.H. Burr	(appointed 20th July 1998 - resigned 12th March 1999)
J.E. Burr	(appointed 20th July 1998 - resigned 12th March 1999)
H.J. Cross	
R.J. Davies	(appointed 16th November 1998)
S.L. Dixon	(resigned 16th November 1998)
L.A. Ferguson-Tetlow	(resigned 16th November 1998)
I. Fretten	(resigned 31st December 1998)
S.M. Gill	
L.J. Hammond	(appointed 20th July 1998)
A.J. Havelock	
G.J. Hawking	
R.J. Hayes	(appointed 16th November 1998)
S.F. Hebard	(resigned 5th June 1998)
R.A.W. Hicks	
J. Jamieson, MBE	(appointed 20th July 1998)
W.E. Marris	(appointed 1st January 1999)
P.J. Pierce	(resigned 7th June 1998)
C.J. Roach	
S.J. Unsworth	(appointed 16th November 1998)

Continued....

CHRISTCHURCH CITIZENS ADVICE BUREAU

DIRECTORS' REPORT (Continued)

DIRECTORS' RESPONSIBILITIES

Company law requires the directors to prepare accounts for each financial period 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 accounts, the directors are required to:

- select suitable accounting policies and then apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- follow applicable accounting standards, subject to any material departures disclosed and explained in the accounts;
- prepare the accounts 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 accounts comply 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.

The above report has been prepared in accordance with the special provisions of Part VII of the Companies Act 1985 relating to small companies.

BY ORDER OF THE BOARD

I.M. Carlsson.
.....
I.M. Carlsson - Secretary

2 Sopers Lane
Christchurch
Dorset
BH23 1JG

2nd June 1999

CHRISTCHURCH CITIZENS ADVICE BUREAU

ACCOUNTANTS' REPORT

FOR THE YEAR ENDED 31ST MARCH 1999

INDEPENDENT EXAMINERS' REPORT ON THE
ACCOUNTS TO THE MANAGEMENT COMMITTEE OF
CHRISTCHURCH CITIZENS ADVICE BUREAU

We report on the accounts of the company for the year ended 31st March 1999, which are set out on pages 6 to 11.

RESPECTIVE RESPONSIBILITIES OF MANAGEMENT COMMITTEE AND EXAMINER

As the charity's management committee, you are responsible for the preparation of the accounts. You consider that the company is exempt from the audit requirement of Section 43(2) of the Charities Act 1993 (the Act). On the basis of procedures specified in the General Directions given by the Charity Commissioners under Section 43(7)(b) of the Act, it is our responsibility to state whether particular matters have come to our attention.

BASIS OF INDEPENDENT EXAMINERS' REPORT

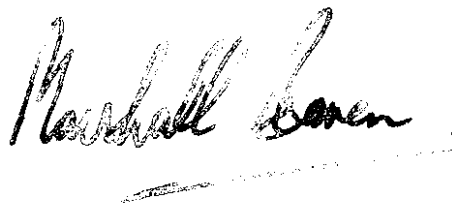
Our examination was carried out in accordance with the General Directions given by the Charity Commissioners. An examination includes a review of the accounting records kept by the Charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosure in the accounts, and seeking explanations from you as the management committee concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently we do not express an audit opinion on the view given by the accounts.

INDEPENDENT EXAMINERS' STATEMENT

In connection with our examination, no matter has come to our attention:

- (1) which gives us reasonable cause to believe that in any material respect the requirements
 - to keep accounting records in accordance with Section 41 of the Act; and
 - to prepare accounts which accord with the accounting records and to comply with the accounting requirements of the Act have not been met; or
- (2) to which, in our opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

MARSHALL BEAVEN
Chartered Accountants
Christchurch Business Centre
Grange Road
Christchurch
Dorset
BH23 4JD



2nd June 1999

CHRISTCHURCH CITIZENS ADVICE BUREAU

STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31ST MARCH 1999

	<u>Note</u>	<u>1999</u> (12 months) £	<u>1998</u> (13 months) £
INCOMING RESOURCES	1b		
Grant by Christchurch Borough Council towards management, administration and maintenance expenditure		52,520	51,603
Grants by Dorset County Council:			
- for training		3,320	3,273
- for social services		200	-
Grants by NACAB for upgrading computers and software		2,421	-
Donations		3,123	158,285
Bank interest receivable		346	3,598
Other income		60	-
		<hr/> 61,990	<hr/> 216,759
RESOURCES EXPENDED			
Management, administration and maintenance		72,526	76,745
		<hr/>	<hr/>
NET (OUTGOING)/INCOMING RESOURCES		(10,536)	140,014
GENERAL FUND			
At 1st April 1998		188,989	48,975
At 31st March 1999		<hr/> £ 178,453	<hr/> £ 188,989

The movements in restricted funds are shown in Note 10 to the accounts.

The notes on pages 8 to 11 form part of these accounts.

CHRISTCHURCH CITIZENS ADVICE BUREAU


BALANCE SHEET - 31ST MARCH 1999

	<u>Note</u>	<u>1999</u>	<u>1998</u>
		£	£
FIXED ASSETS			
Tangible assets	1d & 4	203,553	214,894
CURRENT ASSETS			
Debtors	6	60	-
Cash at bank and in hand		38,969	30,565
		<u>39,029</u>	<u>30,565</u>
CREDITORS: amounts falling due within one year	7	<u>2,248</u>	<u>604</u>
NET CURRENT ASSETS		<u>36,781</u>	<u>29,961</u>
		240,334	244,855
CREDITORS: amounts falling due in more than one year	8	<u>43,000</u>	<u>43,000</u>
NET ASSETS		<u>£ 197,334</u>	<u>£ 201,855</u>
RESERVES			
Unrestricted funds		178,453	188,989
Restricted funds	10	<u>18,881</u>	<u>12,866</u>
		<u>£ 197,334</u>	<u>£ 201,855</u>

For the financial year ended 31st March 1999, the company was entitled to exemption from audit under Section 249A(1) Companies Act 1985 and no notice has been deposited under Section 249B(2). The directors acknowledge their responsibilities for ensuring that the company keeps accounting records which comply with Section 221 of the Act and preparing accounts which give a true and fair view of the state of the affairs of the company as at the end of the year and of its profit or loss for the financial year in accordance with the requirements of Section 226 and which otherwise comply with the requirements of the Companies Act 1985, so far as applicable to the company.

The accounts have been prepared in accordance with the special provisions of Part VII of the Companies Act 1985 relating to small companies and the Financial Reporting Standard for Smaller Entities.

The accounts on pages 6 to 11 were approved by the Board of Directors on 2nd June 1999 and were signed on its behalf by:


W.E. Harris - (Director)

The notes on pages 8 to 11 form part of these accounts.

CHRISTCHURCH CITIZENS ADVICE BUREAU

NOTES ON THE ACCOUNTS
FOR THE YEAR ENDED 31ST MARCH 1999

1. ACCOUNTING POLICIES

(a) **Basis of accounting**

The accounts have been prepared under the historical cost convention and are in accordance with applicable accounting standards and the Charities Accounting Statement of Recommended Practice.

(b) **Incoming resources**

GRANTS RECEIVED

All grants received are from the local authority towards administration and maintenance expenditure.

TRAINING INCOME AND DONATIONS

Training income and donations are dealt with on a received basis.

(c) **Taxation**

Being a registered charity, the company is exempt from corporation tax under Section 505 of the Income And Corporation Tax Act 1988.

(d) **Tangible fixed assets**

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life:

Fixtures and equipment	over 4 to 10 years
Freehold buildings	over 20 years

(e) **Share capital**

The company is limited by guarantee and does not have a share capital. In the event of the company being wound up, each member's liability is limited to one pound.

<u>1999</u>	<u>1998</u>
(12 months)	(13 months)
£	£

2. EMPLOYEE EMOLUMENTS

Total emoluments, including employer's national insurance contributions

35,614	37,831
<u> </u>	<u> </u>

Directors' emoluments included above

26,191	30,854
<u> </u>	<u> </u>

These refer exclusively in respect of the bureau manager and the deputy manager.

Average number of employees

Nº	Nº
7	6
<u> </u>	<u> </u>

CHRISTCHURCH CITIZENS ADVICE BUREAU

NOTES ON THE ACCOUNTS (Continued)
FOR THE YEAR ENDED 31ST MARCH 1999

3. DIRECTORS' EXPENSES

Two directors received travelling expenses totalling £531 (1998: £722).

4. TANGIBLE ASSETS

	<u>Fixtures and equipment</u> £	<u>Land and buildings</u> £	<u>Total</u> £
<i>COST</i>			
At 1st April 1998	22,661	211,351	234,012
Additions	2,931	-	2,931
At 31st March 1999	<u>25,592</u>	<u>211,351</u>	<u>236,943</u>
<i>DEPRECIATION</i>			
At 1st April 1998	8,550	10,568	19,118
Charge for the year	3,695	10,577	14,272
At 31st March 1999	<u>12,245</u>	<u>21,145</u>	<u>33,390</u>
<i>NET BOOK VALUE</i>			
At 31st March 1999	<u>£ 13,347</u>	<u>£ 190,206</u>	<u>£ 203,553</u>
At 31st March 1998	<u>£ 14,111</u>	<u>£ 200,783</u>	<u>£ 214,894</u>

The directors consider the value of the fixed assets to be at least that shown above. These assets are held to assist in the management and administration of the charity.

	<u>1999</u> £	<u>1998</u> £
5. <u>OBLIGATIONS UNDER OPERATING LEASES</u>		
At 31st March 1999, the company had annual commitments under non-cancellable operating leases as follows:		
Operating leases which are payable		
Within one year	592	592
Within two to five years	1,480	2,073
	<u>£ 2,072</u>	<u>£ 2,665</u>

CHRISTCHURCH CITIZENS ADVICE BUREAU

NOTES ON THE ACCOUNTS (Continued)
FOR THE YEAR ENDED 31ST MARCH 1999

	<u>1999</u> £	<u>1998</u> £
6. <u>DEBTORS</u>		
Other debtors	60	-
	<u>£ 60</u>	<u>£ -</u>
7. <u>CREDITORS</u>		
Amounts falling due within one year:		
Other creditors	2,248	604
	<u>£ 2,248</u>	<u>£ 604</u>
8. <u>CREDITORS</u>		
Amounts falling due in more than one year:		
Local authority loan	43,000	43,000
	<u>£ 43,000</u>	<u>£ 43,000</u>

The loan must be fully repaid by May 2001. It is secured by a legal charge over the charity's freehold land and buildings.

9. RELATED PARTY TRANSACTIONS

Mr I. Fretten, who served as a director of the company until his resignation on 31st December 1998, also acts as the company's solicitor on normal commercial terms.

10. RESTRICTED FUNDS

	<u>Loan repayment fund</u> £	<u>Home visitors salary fund</u> £	<u>Total</u> £
At 1st April 1998	6,615	6,251	12,866
Incoming resources	10,317	2,610	12,927
	<u>16,932</u>	<u>8,861</u>	<u>25,793</u>
Outgoing resources	-	6,912	6,912
At 31st March 1999	<u>£ 16,932</u>	<u>£ 1,949</u>	<u>£ 18,881</u>

CHRISTCHURCH CITIZENS ADVICE BUREAU

NOTES ON THE ACCOUNTS (Continued)
FOR THE YEAR ENDED 31ST MARCH 1999

11. POST BALANCE SHEET EVENTS

No material events have occurred since 31st March 1999 which would affect the results shown by the above accounts.

12. CONTINGENT LIABILITIES

There were no contingent liabilities at 31st March 1999.

13. CAPITAL COMMITMENTS

Apart from the final contract payment for the alterations to the new office premises, which sum has not yet been certified by the quantity surveyor, there were no capital commitments at 31st March 1999.

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