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**CHRISTCHURCH CITIZENS ADVICE BUREAU  
ACCOUNTS FOR THE YEAR ENDED  
31 MARCH 2001**



CHRISTCHURCH CITIZENS ADVICE BUREAU

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CHRISTCHURCH CITIZENS ADVICE BUREAU  
COMPANY INFORMATION

<b>Company Number</b>	03024636
<b>Charity Registration Number</b>	1046472
<b>Directors</b>	W E Marris - Chairman C A Cook R J Davies G J Hawking R A W Hicks J Jamieson MBE S L Mitchell C J Roach C A Salisman P G Solomons J E Spencer
<b>Secretary</b>	I M Carlsson
<b>Registered Office</b>	2 Sopers Lane CHRISTCHURCH Dorset BH23 1JG
<b>Honorary Legal Adviser</b>	P G Solomons Frettons Solicitors The Saxon Centre 11 Bargates CHRISTCHURCH Dorset BH23 1PZ
<b>Accountants</b>	Lewis Ball and Company Chartered Accountants William House 32 Bargates CHRISTCHURCH Dorset BH23 1QL
<b>Bankers</b>	National Westminster Bank plc 57 High Street CHRISTCHURCH Dorset BH23 1BB

CHRISTCHURCH CITIZENS ADVICE BUREAU  
REPORT OF THE DIRECTORS  
ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2001

The Directors present their Report and Accounts of the Company for the year ended 31 March 2001.

**Principal Activity**

The principal activity of the Company continued to be that of providing advice to the public and is a registered Charity.

**Directors**

The Directors at 31 March 2001 are shown on page 1. The Directors who have served during the period under review are:

W E Marris - Chairman	
C A Cook	
H J Cross	(resigned 23 February 2001)
R J Davies	
S M Gill	(resigned 26 March 2001)
A J Havelock	(resigned 1 August 2000)
G J Hawking	
R A W Hicks	
J Jamieson MBE	
S L Mitchell	(appointed 26 March 2001)
C J Roach	
C A Salisman	
P G Solomons	(appointed 26 March 2001)
J E Spencer	
S J Unsworth	(resigned 26 March 2001)

**Directors' Responsibilities**

Company law requires the Directors to prepare Accounts for each financial period, which gives 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:

- i) Select suitable accounting policies and then apply them, consistently;
- ii) Make judgements and estimates that are reasonable and prudent;
- iii) Follow applicable accounting standards, subject to any material departures disclosed and explained in accounts;
- iv) 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

2 Sopers Lane  
CHRISTCHURCH  
Dorset BH23 1JG

  
I M Carlsson - Secretary

9 May 2001

**CHRISTCHURCH CITIZENS ADVICE BUREAU**  
**REPORT OF THE ACCOUNTANT**  
**ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2001**

**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 31 March 2001 which are set out on pages 6 to 11 from the accounting records and from information and explanations supplied to us by the management of the company.

**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 on 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 disclosures 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.

**WILLIAM HOUSE  
32 BARGATES  
CHRISTCHURCH  
DORSET  
BH23 1QL**

**LEWIS BALL AND COMPANY**



**CHARTERED ACCOUNTANTS  
AND REGISTERED AUDITORS**

12.06.2001

**CHRISTCHURCH CITIZENS ADVICE BUREAU**  
**STATEMENT OF FINANCIAL ACTIVITIES**  
**FOR THE YEAR ENDED 31 MARCH 2001**

	Notes	Unrestricted Funds	Restricted Funds	Total Funds	Total Funds
		2001	2001	2001	2000
<b>Incoming Resources</b>	1b				
Grants		63,032	7,872	70,904	60,387
Donations & Legacies		10,459	5,013	15,472	25,221
Investment Income		3,137	2,849	5,986	2,307
Other Income		0	0	0	109
		=====	=====	=====	=====
		76,628	15,734	92,362	88,024
		=====	=====	=====	=====
<b>Resources Expended</b>					
CAB Friends Fund Raising expenses		212	0	212	0
Management, Administration & Maintenance		76,663	6,669	83,332	83,408
		=====	=====	=====	=====
<b>Total Net Resources Expended</b>		76,875	6,669	83,544	83,408
		=====	=====	=====	=====
<b>Net Income/(Outgoing) Resources</b>		( 247)	9,065	8,818	4,616
Fund Balances Brought Forward		166,661	35,289	201,950	197,334
		=====	=====	=====	=====
<b>General Fund</b>					
As At 31 March 2001		£166,414	£ 44,354	£210,768	£201,950
		=====	=====	=====	=====

The movements in restricted funds are shown in Note 8 to the Accounts.

The notes on pages 6 to 11 form part of these Accounts

**CHRISTCHURCH CITIZENS ADVICE BUREAU**  
**BALANCE SHEET AS AT 31 MARCH 2001**

	Notes	Unrestricted Funds 2001	Restricted Funds 2001	Total Funds 2001	Total Funds 2000
<b>Fixed Assets</b>					
Tangible Assets	1d & 4	205,681	0	205,681	205,842
<b>Current Assets</b>					
Debtors	6	955	13	968	60
Cash at Bank		7,525	44,341	51,866	41,066
		-----	-----	-----	-----
		8,480	44,354	52,834	41,126
<b>Less: Creditors</b>					
Falling Due Within One Year	7	43,000	0	43,000	2,018
		-----	-----	-----	-----
<b>Net Current Assets/(Liabilities)</b>		(34,520)	44,354	9,834	39,108
		-----	-----	-----	-----
		171,161	44,354	215,515	244,950
<b>Creditors</b>					
Amounts Falling Due in more than One Year		0	0	0	43,000
		-----	-----	-----	-----
<b>Total Net Assets</b>		£171,161	£ 44,354	£215,515	£201,950
		=====	=====	=====	=====
<b>Reserves:</b>					
Provision for Accountancy		352		352	0
Professional Indemnity		425		425	0
IT Reserves		3,970		3,970	0
Unrestricted Funds		166,414		166,414	166,661
Restricted Funds	9		44,354	44,354	35,289
		-----	-----	-----	-----
<b>Total Reserves</b>		£171,161	£44,354	£215,515	£201,950
		=====	=====	=====	=====

The Company is entitled to exemption from audit under Section 249A(1) of the Companies Act 1985 for the year ended 31 March 2001.

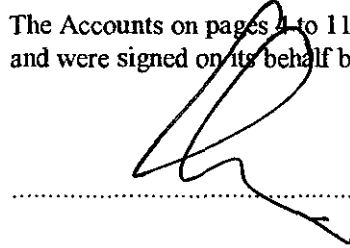
No notice has been deposited under Section 249B(2) of the Companies Act 1985 in relation to its financial statements for the financial year.

The directors acknowledge their responsibilities for:

- (a) ensuring that the Company keeps accounting records which comply with Section 221 of the Companies Act 1985 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the Company as at the end of each financial year and of its profit or loss for each financial year in accordance with the requirements of Section 226 and which otherwise comply with the requirements of the Companies Act 1985 relating to financial statements, 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 4 to 11 were approved by the Board of Directors on 9 May 2001 and were signed on its behalf by:



W E Marris - Chairman  
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CHRISTCHURCH CITIZENS ADVICE BUREAU

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 31 MARCH 2001

**1. ACCOUNTING POLICIES**

The following Accounting Policies have been used consistently in dealing with items which are considered material in relation to the Company's Accounts.

**a. Basis of Accounting**

These Accounts have been prepared under the Historical Cost Convention Accounting Rules and are in accordance with applicable accounting standards and the Charities Accounting Statement of Recommended Practice.

**b. Incoming Resources**

All income is 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 1998.

**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 & Buildings:	In view of the sustained value of the land and building, further depreciation is not required

**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 £1.

**2. EMPLOYEE EMOLUMENTS**

	<u>2001</u>	<u>2000</u>
Gross Salaries	49,801	45,865
Employer's National Insurance Contributions	2,833	2,423
Pension Contributions	nil	nil
	-----	-----
	£52,634	£48,288
	=====	=====

There were no employees with emoluments of above £50,000

Directors' emoluments	32,540	29,582
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Directors' emoluments refer exclusively to the Bureau Manager and the Deputy Manager.

Average number of employees	8	8
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**3. DIRECTORS' EXPENSES**

Three directors received travelling expenses totalling £354 (2000 - £1,110)



**CHRISTCHURCH CITIZENS ADVICE BUREAU**

**NOTES TO THE ACCOUNTS (Continued)**

**FOR THE YEAR ENDED 31 MARCH 2001**

**4. TANGIBLE ASSETS**

	<b>Fixtures and Fittings</b>	<b>Freehold Land and Building</b>	<b>Total</b>
	<u>-----</u>	<u>-----</u>	<u>-----</u>
Cost			
At 1st April 2000	21,800	228,592	250,392
Additions	4,378	0	4,378
	<u>-----</u>	<u>-----</u>	<u>-----</u>
At 31 March 2001	£ 26,178	£ 228,592	£ 254,770
	<u>=====</u>	<u>=====</u>	<u>=====</u>
Depreciation			
At 1st April 2000	11,866	32,684	44,550
Charge for the Year	4,539	0	4,539
	<u>-----</u>	<u>-----</u>	<u>-----</u>
At 31 March 2001	£ 16,405	£ 32,684	£ 49,089
	<u>=====</u>	<u>=====</u>	<u>=====</u>
Net Book Value			
At 31 March 2001	£ 9,773	£195,908	£205,681
	<u>=====</u>	<u>=====</u>	<u>=====</u>
(At 31 March 2000)	(£ 9,934)	£ 195,908	£205,842)
	<u>=====</u>	<u>=====</u>	<u>=====</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.

**5. OBLIGATIONS UNDER OPERATING LEASES**

At 31 March 2001, the company had annual commitments under non-cancellable operating leases as follows:

	<b><u>2001</u></b>	<b><u>2000</u></b>
Operating leases which are payable within one year	592	592
Operating leases which are payable within two to five years	296	888
	<u>-----</u>	<u>-----</u>
	£ 888	£1,480
	<u>=====</u>	<u>=====</u>

**6. DEBTORS**

Other debtors	968	60
	<u>-----</u>	<u>-----</u>
	£ 968	£ 60
	<u>=====</u>	<u>=====</u>

**7. CREDITORS**

	<b><u>2001</u></b>	<b><u>2000</u></b>
Amounts falling due in more than one year:		
Local Authority Loan	0	43,000
	<u>-----</u>	<u>-----</u>
Amounts falling due within one year		
Local Authority Loan	43,000	0
	<u>-----</u>	<u>-----</u>
	£43,000	£43,000
	<u>=====</u>	<u>=====</u>

The loan is due for repayment in full on 20 May 2001. It is secured by a legal charge over the Charity's freehold land and buildings.

**CHRISTCHURCH CITIZENS ADVICE BUREAU**  
**NOTES TO THE ACCOUNTS (Continued)**  
**FOR THE YEAR ENDED 31 MARCH 2001**

**8. RESTRICTED FUNDS**

	Loan Repayment Fund	Money Advice Fund	NACAB Training Fund	Home Visitors Salary Fund	Total
	-----	-----	-----	-----	-----
At 1 April 2000	34,095	1,000	-	194	35,289
Incoming resources	5,862	2,000	2,500	5,372	15,734
	-----	-----	-----	-----	-----
	39,957	3,000	2,500	5,566	51,023
Outgoing resources	-	2,000	-	4,669	6,669
	-----	-----	-----	-----	-----
At 31 March 2001	£39,957	£1,000	£2,500	£ 897	£44,354
	=====	=====	=====	=====	=====

Home Visitors Salary Fund is financed by a National Lottery Charities Board Grant payable over 3 years.

The NACAB Training Fund represents funds received from NACAB for the benefit of Christchurch and other CABs in Dorset.

**9. POST BALANCE SHEET EVENTS**

No material events have occurred since 31 March 2001 which would affect the results shown by the above Accounts.

**10. CONTINGENT LIABILITIES**

There were no contingent liabilities at 31 March 2001 (2000 - none)

**CHRISTCHURCH CITIZENS ADVICE BUREAU**  
**DETAILED STATEMENT OF FINANCIAL ACTIVITIES**  
**FOR THE YEAR ENDED 31 MARCH 2001**

	Unrestricted Funds 2001	Restricted Funds 2001	Total Funds 2001	Total Funds 2000
<b>INCOME</b>				
Grant by Christchurch Borough Council towards management, administration and maintenance expenditure.	55,200	-	55,200	54,100
Grants by Dorset County Council				
- for Training	3,832	-	3,832	3,478
- for Social Services	350	-	350	200
National Lottery Charities Board:				
- Revenue Grant (Home Visitors)	-	5,372	5,372	2,609
Dorset Community Action (European Social Fund)	290	-	290	-
Dorset Training & Enterprise Council	860	-	860	-
Friends of NACAB for IT	2,500	-	2,500	-
NACAB for Training	-	2,500	2,500	-
<b>Total Grants</b>	<b>63,032</b>	<b>7,872</b>	<b>70,904</b>	<b>60,387</b>
<b>Donations &amp; Legacies</b>				
General Donations	6,789	-	6,789	24,221
Money Advice	-	2,000	2,000	1,000
CAB Friends fund raising	1,349	-	1,349	-
Covenanted Donations	97	-	97	-
Gift Aided Donations	2,224	-	2,224	-
Legacy	-	3,013	3,013	-
<b>Total Donations &amp; Legacies</b>	<b>10,459</b>	<b>5,013</b>	<b>15,472</b>	<b>25,221</b>
<b>Investment Income</b>				
Room Hire	2,946	-	2,946	-
Interest	191	2,849	3,040	2,307
<b>Total Investment Income</b>	<b>3,137</b>	<b>2,849</b>	<b>5,986</b>	<b>2,307</b>
Other Income	-	-	-	109
	<b>£76,628</b>	<b>£15,734</b>	<b>£92,362</b>	<b>£88,024</b>

**CHRISTCHURCH CITIZENS ADVICE BUREAU**  
**DETAILED STATEMENT OF FINANCIAL ACTIVITIES**  
**FOR THE YEAR ENDED 31 MARCH 2001**

**MANAGEMENT AND ADMINISTRATION EXPENSES:-**

	Notes	Unrestricted Funds 2001	Restricted Funds 2001	Total Funds 2001	Total Funds 2000
<b>Establishment Costs</b>					
Accountancy		352		352	294
Advertising		2,938		2,938	217
Heat and Light		893		893	969
Insurance		894		894	853
Lease of Equipment		592		592	592
Maintenance of Premises & Equipment		2,312		2,312	1,676
Repairs & renewals		638		638	377
Sundry Expenses		870		870	681
Water & Sewage		140		140	130
		-----		-----	-----
		9,629		9,629	5,789
		-----		-----	-----
<b>Giving Advice</b>					
Postage		937		937	892
Printing and Stationery		1,896		1,896	1,957
Telephone		2,328	25	2,353	2,860
		-----	-----	-----	-----
		5,161	25	5,186	5,709
		-----	-----	-----	-----
<b>Professional Support</b>					
Counselling Supervision		100		100	150
Professional Indemnity		325		325	224
Reference Material		2,069		2,069	1,360
Subscriptions		50		50	-
		-----		-----	-----
		2,544		2,544	1,734
		-----		-----	-----
<b>Staff Costs</b>					
Travel		3,488	183	3,671	5,100
Wages & Salaries	11, 12	46,173	6,461	52,634	48,289
		-----	-----	-----	-----
		49,661	6,644	56,305	53,389
		-----	-----	-----	-----
<b>Training &amp; Maintaining Adviser Skills</b>	11	1,159		1,159	1,413
		-----		-----	-----
<b>Depreciation</b>					
Building		-		-	11,539
Equipment		4,539		4,539	3,835
		-----		-----	-----
		4,539		4,539	15,374
		-----		-----	-----
<b>Transfers to Reserves</b>					
IT Reserves		3,970		3,970	-
		-----	-----	-----	-----
<b>Total Management &amp; Administration Expenses</b>		£76,663	£6,669	£83,332	£83,408
		=====	=====	=====	=====

CHRISTCHURCH CITIZENS ADVICE BUREAU  
DETAILED STATEMENT OF FINANCIAL ACTIVITIES  
FOR THE YEAR ENDED 31 MARCH 2001

11. Wages and salaries include £2,638 (2000 £2,794) salary for training Tutor. Therefore, the overall cost of Training and Maintaining Adviser Skills was £3,797 (2000 £4,207)
12. Wages and Salaries also include £4,461 (2000 £4,216) salary for the home visiting adviser and clerical support, which is funded by the National Lottery Charities Board Revue Grant.