

# **DORCHESTER AND DISTRICT CITIZENS ADVICE BUREAU**

**Charity registration no 1089018**

**Company registration no 4188591**

## **REPORTS AND FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2006**



# **DORCHESTER AND DISTRICT CITIZENS ADVICE BUREAU**

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# **DORCHESTER AND DISTRICT CITIZENS ADVICE BUREAU**

## **REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2006**

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The trustees are pleased to present their report together with the financial statements of the charity for the year ending 31 March 2006.

### **Reference and administrative details**

Charity number: 1089018  
Company number: 4188591  
Principal office: 1 Acland Road, Dorchester, Dorset, DT1 1JW

Auditors: Edwards & Keeping 34 High East Street, Dorchester, Dorset, DT1 1HA  
Bankers: Barclays Bank Dorchester Branch

### **Directors and trustees**

The directors of the charitable company (the charity) are its trustees for the purposes of company law and throughout this report are collectively referred to as the trustees.

The trustees serving during the year and since the year end were as follows:

Jonathan Edge (Hon Treasurer) (01/06/05)	Peter Mann (28 March 2002)
Richard John Baker (11 March 2002)	David Pinder (Vice Chair ) (16 November 2004)
Eileen Bryan (Chairman) (7 April 2003)	
Heather Cooke (11 March 2002)	Michael Pengelly (11 March 2002 )
Peter Green (11 March 2002)	Teresa Seall (23 June 2003)
Kate Hebditch (23 June 2003)	Maurice Stradling (16 November 2004)
Robert Kerr (Vice Chairman) (11 March 2002)	Peter Wood (Minute secretary) (28 March 2001)
Torben Houlberg (6 November 2002)	
Fiona Kent Ledger (1 May 2005)	

(dates denote date of appointment)

Resigned during the year :  
K Hebditch (1 May 2005)

Manager of the Bureau : Anne Bowen

### **Structure, Governance and Management**

#### **Governing Document**

Dorchester and District Citizens Advice Bureau is a company limited by guarantee governed by its Memorandum and Articles of Association dated 28 March 2001. It is registered as a charity with the Charity Commission. The company is a member of the National Association of Citizens Advice.

#### **Appointment of trustees**

Under the Articles of Association the trustees are elected by members at the Annual General Meeting.

#### **Trustee induction and training**

New trustees are invited to visit the Bureau to meet key members of staff and volunteers. They are also briefed on their legal obligations under charity and company law, the content of the Memorandum and Articles of Association, the recent financial performance and the future financial and objective plans of the charity.

**DORCHESTER AND DISTRICT CITIZENS ADVICE BUREAU**  
**REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2006**

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Organisation

The Board meets quarterly and an Executive Committee meets to discuss urgent matters arising and to bring those matters and general operational results to the Board members attention at the quarterly meetings. Both the Board and the Executive Committee is made up of trustees of the charity.

Related Parties

Some joint grant applications are made with Bridport and Sherborne Bureau and funds are collected by Dorchester Bureau and paid on presentation of properly approved expenditure. Similar co-operation exists with these Bureau in the operation of the defined pension scheme with Standard Life.

Risk Management

The trustees have a risk management strategy which comprises:

- an annual review of the risks the charity may face;
- the establishment of systems and procedures to mitigate those risks identified in the plan;
- and
- the implementation of procedures designed to minimise any potential impact on the charity should those risks materialise.

During the year risk management has involved the financial needs of the charity and the possible loss of the Community Legal Services Grant. Other risks involved that of health and safety of the staff and volunteers in the Bureau. These risks are now covered by contingency plans for the future and by health and safety measures introduced.

**Objectives and activities**

The object of the charity is to help people to resolve their legal, money and other problems by providing information and advice, and by influencing policymakers.

The charity aims to help people in the community by using its resources to give advice and training to them. The charity will also use its powers as a member of the National Organisation to influence regional and national governing bodies to amend, implement or withdraw their policies.

The main objectives of the year were to deal with the general operation of the Bureau as in previous years and to increase the amount of specialist advice offered. This is reflected in an 8% activity rise for the year.

The strategies employed to achieve the charity's objectives are to:

- bring in extra funding to fund the increase in specialist projects and help to cover the shortfall in the core grant. The main issues being welfare and debt enquiries.
- implement a reliable and efficient computer network for staff and volunteers to use.
- better allocate some of the Managers time to oversee general management by identifying funding to cover advice session supervision.
- Giving the best quality advice possible in a professional way that meets the needs of the client.
- Valuing its staff and providing a rewarding working environment.

The most significant activities of the Bureau during the year was the enquires received on Welfare Benefit (26%) and Debt (17%).

These enquiries involve information, advice, advocacy and representation.

The charity has a high demand in enquiries that could not be met without the help of volunteers who help with all aspects of the day to day running of the bureau and are involved in the main activities of the charity.

# **DORCHESTER AND DISTRICT CITIZENS ADVICE BUREAU**

## **REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2006**

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### **Achievements and performance**

The Bureau has achieved an 8% increase in its activity.

A new CLS contract for debt and welfare benefits was started after some problems (including the illness and resignation of the Debt Adviser) the contract is now stable.

The Lottery extended the employment Advisor contract for two more years. The new grant covers assistance to employers and employees.

In addition the Bureau received a second Lottery Grant to act as the lead Bureau in a consortium project to provide home based welfare benefit advice from rural Bureau in Dorset and also to begin to build an infrastructure for future project funding of Dorset CAB. A project officer has been appointed.

NHS funding has been maintained to continue the NHS Outreach in five GP Surgeries.

The Bureau has also negotiated a two year service level agreement with WDDC with an inflation only increase. However WDDC and the three West Dorset Bureau are committed to analysing funding patterns structures over the next 2 years.

### **Financial Review**

The reserves for the year have grown substantially mainly due to the extra funding received from the Lottery and the continued strong support by the Community Legal Service. Restricted funds carried forward are therefore substantial and will contribute a large part to the running of the Bureau in the next year (£57,126).

The core activities of the Bureau are contained under unrestricted funds and are funded by the West Dorset District Council. During the year at the request of the Board and the National organisation an analysis of each fund was made and it was found that the core services are running in deficit due to the income from the WDDC grant not covering the core expenditure. The analysis of each fund is also borne out in these financial statements in that the unrestricted funds show a deficit for the year (£4,304).

The Board is committed to identifying new funding sources to cover the costs of providing the services to the community.

The Board faced a possible withdrawal of the funding of its debt advice from the Community Legal Service dependant on an audit performed by the CLS of which the threat has now been lifted. The possible loss of this funding has lead to the Board of Trustees agreeing a provision for funds to be used from the reserves to cover the costs of the debt advice for a period of six months.

The work of the Bureau is predicted to continue to grow as it has done over recent years. The strong reserves held under restricted funds are retained to ensure that the Bureau can meet its obligation should the funding fail.

During the year the South West Foundation Grant ceased and a deficit for the year of £50 was realised. As the SW Foundation is a restricted fund reserves have been transferred from the unrestricted fund to cover this deficit amount.

The unrestricted reserves are the free reserves of the charity. It is the policy of the trustees to build up reserves and then maintain sufficient reserves to cover the normal running costs of the charity for a period of up to 6 months.

**DORCHESTER AND DISTRICT CITIZENS ADVICE BUREAU**  
**REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2006**

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**Reserves Policy**

The trustees have established via the budget for 2006/2007 the level of reserves (that is those funds that are freely available) that the charity ought to have.

The Board has agreed to keep such funds in reserves to allow the Bureau to operate for a period of three months.

It is the policy of the Board to transfer an amount in to contingency reserves based on the surplus for the year until the reserves reach an adequate level.

**Plans for future periods**

Financially the loss of the CLS has been allowed for in the Budget and accounts for this year but the Bureau will be hoping to pass the audit by the CLS and to retain the grant for the advice it supports. Extra funding sources will be sought and implemented as soon as possible. A sub-committee has been set up to this end consisting of three Board members. Early indications are that there may be funding possibilities in the near future.

The Board has also looked at best practice in the governance of the voluntary sector and will be working towards bringing the Bureau in line with the code of good governance as issued by ACEVO Charity Trustee Networks and implementing the Citizens Advice Fair Strategy.

The Bureau Board will also be working towards management restructuring reviewing the frequency of Board meetings and to recruit additional trustees amongst other considerations.

**Trustees' responsibilities in relation to the financial statements**

Company law requires the trustees to prepare financial statements that give a true and fair view of the state of affairs of the charity at the end of the financial year and of its surplus or deficit for the financial year. In doing so the trustees are required to:

- Select suitable accounting policies and then apply them consistently;
- Make sound judgments and estimates that are reasonable and prudent; and
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue to do business.

The trustees are responsible for maintaining proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and enables them to ensure that the financial statements comply with the Companies Act 1985. The trustees are also responsible for the safeguarding of assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

In accordance with company law, as the company's directors, we certify that:

- so far as we are aware, there is no relevant audit information of which the company's auditors are unaware ;and
- as the directors of the company we have taken all the steps that we ought to have taken in order to make ourselves aware of any relevant audit information and to establish that the charity's auditors are aware of that information.

**Auditors**

A resolution will be proposed at the Annual General Meeting that Edwards and Keeping be re-appointed as auditors to the charity for the ensuing year.

By the order of the trustees



E Bryan  
(Chairman)

## **DORCHESTER AND DISTRICT CITIZENS ADVICE BUREAU**

### **INDEPENDENT AUDITORS' REPORT TO THE TRUSTEES OF THE DORSET AND DISTRICT CITIZENS ADVICE BUREAU**

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We have audited the financial statements of the Dorchester and District Citizens' Advice Bureau for the year ended 31 March 2006 on pages 7 to 14, which have been prepared in accordance with the accounting policies set out therein.

This report is made solely to the company's members, as a body, in accordance with Section 235 of the Companies Act 1985. Our audit work has been undertaken so that we might state to the company's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the company and the company's members as a body, for our audit work, for this report, or for the opinions we have formed.

#### **Respective responsibilities of directors and auditors**

As described in the Statement of Trustees' Responsibilities the charity's trustees (who are also directors for the purposes of company law) are responsible for the preparation of financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Our responsibility is to audit the financial statements in accordance with relevant legal and regulatory requirements and International Standards on Auditing (UK and Ireland).

We report to you our opinion as to whether the financial statements give a true and fair view and are properly prepared in accordance with the Companies Act 1985. We report to you whether in our opinion, the information given in the Trustees' Report is consistent with the financial statements, if the company has not kept proper accounting records, if we have not received all the information and explanations we require for our audit or if information specified by law regarding directors' remuneration and transactions with the company is not disclosed.

We read the other information contained in the Trustees' Report and consider whether it is consistent with the financial statements. We consider the implication for our report if we become aware of any apparent misstatements or material inconsistencies with the financial statements. Our responsibilities do not extend to any other information.

#### **Basis of audit opinion**

We conducted our audit in accordance with International Standards on Auditing (UK and Ireland) 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 judgment made by the trustees in the preparation of the financial statements, and of whether the accounting policies are appropriate to the charity's circumstances, consistently applied and adequately disclosed.

We planned our audit so as to obtain all the information and explanations which we considered necessary in order to provide us with sufficient evidence to give reasonable assurance that the financial statements are free from material misstatement, whether caused by fraud or other irregularity error. However, the evidence available to us was limited because financial statements for the year ended 31 March 2005 were not subject to an audit.

We were appointed auditors in May 2006. As a result it was not possible for us to perform the auditing procedures necessary to obtain sufficient appropriate audit evidence in respect of the financial position of the charity as at 31 March 2005. Any adjustments to the figures shown in the balance sheet at that date would have a consequential effect on the incoming resources and application of the resources for the year ended 31 March 2006. In addition there were no satisfactory audit procedures which we could adopt to confirm that the transactions recorded in the statement of financial activities for the year ended 31 March 2005 were fairly stated.

## **DORCHESTER AND DISTRICT CITIZENS ADVICE BUREAU**

### **INDEPENDENT AUDITORS' REPORT (CONTINUED) TO THE TRUSTEES OF THE DORSET AND DISTRICT CITIZENS ADVICE BUREAU**

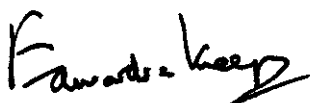
In forming our opinion we also evaluated the overall adequacy of the presentation of the information in the financial statements.

#### **Qualified opinion arising from limitation in audit scope**

In our opinion:

- the financial statements give a true and fair view, in accordance with United Kingdom Generally Accepted Accounting Practice, of the state of the charity's affairs as at 31 March 2006 and, except for any adjustments that may have been found to be necessary had we been able to obtain sufficient evidence concerning opening balances as at 1 April 2005, of its incoming resources and application of resources in the year ended 31 March 2006; and
- except for any adjustments to the comparatives which might have been found to be necessary had we been able to obtain sufficient evidence concerning the corresponding amounts, the financial statements have been properly prepared in accordance with the Companies Act 1985.
- the information given in the trustees' report is consistent with the financial statements.

In respect alone of the limitation on our work in relation to the financial statements for the year ended 31 March 2005, we have not obtained all the information and explanations that we considered necessary for the purpose of our audit and we were unable to determine whether proper accounting records have been maintained.



**Edwards and Keeping**

Chartered Accountants and Registered Auditors  
Unity Chambers  
34 High East Street  
Dorchester  
Dorset DT1 1HA

28 June 2006



# DORCHESTER AND DISTRICT CITIZENS ADVICE BUREAU

## STATEMENT OF FINANCIAL ACTIVITIES (INCLUDING INCOME AND EXPENDITURE ACCOUNT) FOR THE YEAR ENDED 31 MARCH 2006

		Unrestricted Funds £	Restricted Funds £	Total Funds 2006 £	Total Funds 2005 £
<b>INCOMING RESOURCES</b>	<b>Note</b>				
<b>Incoming resources from generated funds:</b>					
<b>Voluntary income:</b>					
Grants and donations	2	66194	182512	248706	243581
<b>Investment income</b>	3	2876	-	2876	2667
<b>TOTAL INCOMING RESOURCES</b>		<u>69070</u>	<u>182512</u>	<u>251582</u>	<u>246248</u>
 <b>RESOURCES EXPENDED</b>					
<b>Cost of generating funds:</b>					
Fundraising costs of grants and donations	4	-	7500	7500	-
<b>Charitable activities:</b>					
Operation of Bureau	5	71155	134479	205634	238795
<b>Governance costs</b>	6	2169	-	2169	2425
<b>TOTAL RESOURCES EXPENDED</b>		<u>73324</u>	<u>141979</u>	<u>215303</u>	<u>241220</u>
 <b>NET INCOMING / (OUTGOING) RESOURCES BEFORE TRANSFERS</b>		( 4254 )	40533	36279	5028
Gross transfers between funds	8	( 50 )	50	-	-
<b>NET INCOME/(EXPENDITURE) FOR THE YEAR</b>		( 4304 )	40583	36279	5028
<b>Reconciliation of funds</b>					
Total funds brought forward		26361	16543	42904	37876
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u>22057</u>	<u>57126</u>	<u>79183</u>	<u>42904</u>

The statement of financial activities includes all gains and losses recognised in the year.  
All incoming resources expended derive from continuing activities.

# DORCHESTER AND DISTRICT CITIZENS ADVICE BUREAU

## BALANCE SHEET AS AT 31 MARCH 2006

		2006	2005
	Note	£	£
<b>FIXED ASSETS</b>			
Tangible assets	10	5192	3232
<b>CURRENT ASSETS</b>			
Debtors	11	1017	1151
Cash at bank and in hand		92971	56371
		<u>93988</u>	<u>57522</u>
<b>LIABILITIES</b>			
Creditors falling due within one year	12	<u>19997</u>	<u>17850</u>
<b>NET CURRENT ASSETS</b>		<u>73991</u>	<u>39672</u>
<b>NET ASSETS</b>		<u><u>79183</u></u>	<u><u>42904</u></u>
<b>THE FUNDS OF THE CHARITY</b>			
Restricted income funds	14	57126	16543
<b>Unrestricted income funds:</b>			
General	14	22057	26361
<b>TOTAL CHARITY FUNDS</b>		<u><u>79183</u></u>	<u><u>42904</u></u>

The notes on pages 9 to 14 form part of these accounts.

The financial statements are prepared in accordance with the special provisions of Part VII of the Companies Act 1985 relating to small companies and in accordance with the Financial Reporting Standard for Smaller Entities (effective January 2005).

The financial statements were approved by the Board on 2 May 2006 and signed on its behalf by

*E. Bryan*

**E Bryan**  
Chairman

*J Edge*

**J Edge**  
Treasurer

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2006

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**1 ACCOUNTING POLICIES:**

**1.1 Basis of preparation**

The financial statements have been prepared under the historic cost convention. The financial statements have been prepared in accordance with the Statement of Recommended Practice - Accounting and Reporting by Charities (SORP 2005) issued in March 2005, the Financial Reporting Standard for Smaller Entities (effective January 2005) and the Companies Act 1985. The principal accounting policies adopted in the preparation of the financial statements are set out below.

**1.2 Incoming resources**

Grants, including grants for the purchase of fixed assets, are recognised in full in the Statement of Financial Activities in respect of the period to which the grants relate.

Voluntary income including donations, gifts and legacies and grants that provide core funding or are of a general nature are recognised where there is entitlement, certainty of receipt and the amount can be measured with sufficient reliability. Such income is only deferred when:

- The donor specifies that the grant or donation must only be used in the future accounting periods; or
- The donor has imposed conditions which must be met before the charity has unconditional entitlement.

Investment income is recognised on a receivable basis.

**1.3 Volunteers and donated services and facilities**

The value of services provided by volunteers is not incorporated into these financial statements. Further details of the contribution made by volunteers can be found in the trustees' annual report.

Where services are provided to the charity as a donation that would normally be purchased from our suppliers, this contribution is included in the financial statements at an estimate based on the value of the contribution to the charity. Donated services and facilities are analysed in note 2.

**1.4 Resources expended**

Expenditure is recognised when a liability is incurred. Contractual arrangements and performance related grants are recognised as goods or services are supplied. Other grant payments are recognised when a constructive obligation arises than result in the payment being unavoidable.

- Costs of generating funds are those costs incurred in attracting voluntary income, and those incurred in trading activities that raise funds.
- Charitable activities include expenditure associated with the operation of the Bureau and include both direct costs and support costs relating to those activities.
- Governance costs include those incurred in the governance of the charity and its assets and are primarily associated with constitutional and statutory requirements.
- Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, eg allocating property costs by floor area, or per capita, staff costs by time spent and other costs by their usage.

**NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2006**

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**1.5 Irrecoverable VAT**

All resources expended are classified under activity headings that aggregate all costs related to the category. Irrecoverable VAT is charged against the category of resources expended for which it was incurred.

**1.6 Tangible assets**

Depreciation is provided at rates calculated to write off the cost less residual value of each asset over its expected useful life, as follows:

Fixtures, fittings and Equipment	-	25% straight line
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Fixed assets acquired of a value above £500 and with an expected life in excess of one year are capitalised and written off over the assets estimated useful life. It is trustee policy to review all fixed assets annually to ensure adequacy of depreciation applied.

**1.7 Funds structure**

The Bureau has a number of restricted income funds to account for situations where a donor requires that a donation must be spent on a particular purpose or where funds have been raised for a specific purpose.

All other funds are unrestricted income funds.

Further explanation of the nature and purpose of each fund is included in the notes to the accounts.

**1.8 Pensions**

The pension costs charged in the financial statements represent the contribution payable by the charity during the year.

**DORCHESTER AND DISTRICT CITIZENS ADVICE BUREAU**

**NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2006**

**2 VOLUNTARY INCOME:**

	<b>Unrestricted Funds £</b>	<b>Restricted Funds £</b>	<b>2006 £</b>	<b>2005 £</b>
Donations - Town and Parish Councils	815	-	815	649
Donations - Other	2926	-	2926	3193
Donated services and donations in kind	2600	-	2600	3560
 Grants - Core Services (WDDC)	 59853	 -	 59853	 59305
Grants - Legal Services Commission (LSC)	-	68823	68823	18519
Grants - Dorset County Council	-	7542	7542	4206
Grants - Community Fund (Lottery)	-	58555	58555	59459
Grants - Health Service	-	32149	32149	33530
Grants - SW Fund	-	8333	8333	8517
Grants - Community Fund (extension)	-	850	850	37064
Grants - Citizens Advice / Friends	-	6260	6260	3000
Grants - Capital expenditure	-	-	-	12579
	<u>66194</u>	<u>182512</u>	<u>248706</u>	<u>243581</u>

Donations above include donations in kind: £1,000 in respect of consultancy fees and £1,600 in respect of staff car parking fees, donated by the West Dorset District Council.

**3 INVESTMENT INCOME:**

	<b>Unrestricted Funds £</b>	<b>Restricted Funds £</b>	<b>2006 £</b>	<b>2005 £</b>
Deposit interest	<u>2876</u>	<u>-</u>	<u>2876</u>	<u>2667</u>

**4 COSTS OF GENERATING FUNDS:**

	<b>Unrestricted Funds £</b>	<b>Restricted Funds £</b>	<b>2006 £</b>	<b>2005 £</b>
Consultancy supplied by Evaluation Trust	<u>-</u>	<u>7500</u>	<u>7500</u>	<u>-</u>

# DORCHESTER AND DISTRICT CITIZENS ADVICE BUREAU

## NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2006

### 5 ANALYSIS OF CHARITABLE EXPENDITURE:

	CLS & SW						
	FUND	DCC	LOTTERY	NHS PCT	WDDC		
	Debt and	Staff &	Employment	Surgery	Basic		
	Welfare	Volunteer	representation	Outreach	Bureau		
	Advice	Training	& Advocacy	Sessions	Operation	Total	2005
	£	£	£	£	£	£	£
Expenses paid for other CAB's	-	-	-	-	-	-	32718
Grants paid to other CAB's	-	-	14806	-	-	14806	-
Wages and salaries	47746	4390	21961	25796	35906	135799	109275
Employers NI	3175	-	1833	1851	3274	10133	7628
Employers Pension	679	-	-	616	1789	3084	2687
Staff training	-	-	195	-	-	195	185
Rent	1028	101	781	429	5456	7795	8036
Rates	48	5	36	20	254	363	125
Service charge	46	4	35	19	243	347	335
Insurance	277	27	211	116	1471	2102	1735
Light and Heat	232	23	176	97	1231	1759	1315
Cleaning	175	17	133	73	928	1326	666
Extensions and alterations	-	-	-	-	-	-	37638
Computers	-	-	-	-	513	513	13078
Repairs	150	15	115	63	800	1143	1715
Printing and stationery	808	79	613	337	4286	6123	2206
Publications	46	4	35	19	241	345	115
Postage	251	25	190	104	1331	1901	1733
Advertising	159	16	121	67	846	1209	588
Telephone	495	49	377	207	2627	3755	3723
Traveling	477	21	586	1197	4328	6609	8059
Consultancy	-	-	-	-	1000	1000	1000
Bank charges	-	-	-	-	62	62	( 10 )
General expenses	-	-	-	-	877	877	597
Subscriptions	306	30	232	128	1623	2319	2571
Depreciation	-	-	-	-	2068	2068	1077
Bank interest	-	-	-	-	1	1	-
	<u>56098</u>	<u>4806</u>	<u>42436</u>	<u>31139</u>	<u>71155</u>	<u>205634</u>	<u>238795</u>

The Grants paid to other CAB's are received from the National Lottery and then passed on. A proportion of the grant income relating to the Welfare advice is kept by the Dorchester CAB to cover the advice given.

### 6 GOVERNANCE COSTS:

	Unrestricted	Restricted	2006	2005
	Funds	Funds	£	£
	£	£		
Legal and professional fees	-	-	-	572
Conference costs	105	-	105	221
Accountancy and payroll fees	764	-	764	1632
Audit fees	1300	-	1300	-
	<u>2169</u>	<u>-</u>	<u>2169</u>	<u>2425</u>

### 7 MOVEMENT IN TOTAL FUNDS FOR YEAR:

	2006	2005
	£	£
This is stated after charging:		
Depreciation	<u>2068</u>	<u>1077</u>
Auditors remuneration:		
External audit	<u>1300</u>	<u>-</u>

### 8 TRANSFERS BETWEEN FUNDS:

£50 was transferred from the general unrestricted fund to the South West Foundation restricted debt and welfare advice fund to cover the deficit on that fund. The fund has now finished and there will be no further income or expenses relating to this fund.

## NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2006

**9 TAXATION:**

The company is a registered charity and no provision is considered necessary for taxation.

**10 TANGIBLE FIXED ASSETS:**

	<b>Fixtures, Fittings &amp; Equipment £</b>	<b>Total £</b>
<b>Cost</b>		
At 1 April 2005	4517	4517
Additions	4028	4028
	<u>8545</u>	<u>8545</u>
At 31 March 2006		
<b>Depreciation</b>		
At 1 April 2005	1285	1285
Charge for the year	2068	2068
	<u>3353</u>	<u>3353</u>
At 31 March 2006		
<b>Net book values</b>		
At 31 March 2006	<u>5192</u>	<u>5192</u>
At 31 March 2005	<u>3232</u>	<u>3232</u>

**11 DEBTORS:**

	<b>2006 £</b>	<b>2005 £</b>
Other debtors	44	24
Prepayments and accrued income	973	1127
	<u>1017</u>	<u>1151</u>

**12 CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR:**

	<b>2006 £</b>	<b>2005 £</b>
Other creditors	287	-
Accruals and deferred income	19710	17850
	<u>19997</u>	<u>17850</u>

**13 DEFERRED INCOME:**

Deferred income comprises the grant received from West Dorset District Council in respect of core fund expenditure up to 23 April 2006 and Lottery funding received for the quarter ending 19 June 2006.

	<b>2006 £</b>	<b>2005 £</b>
Balance as at 1 April	12513	6622
Amount released to incoming resources	( 12513 )	( 6622 )
Amount deferred in year	17695	12513
Balance as at 31 March	<u>17695</u>	<u>12513</u>

**DORCHESTER AND DISTRICT CITIZENS ADVICE BUREAU**

**NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2006**

**14 ANALYSIS OF CHARITABLE FUNDS:**

	Balance at 31 March 2005 £	Incoming resources £	Resources Expended £	Transfers £	Fund at 31 March 2006 £
WDDC - Basic Bureau Operation	26361	69070	( 73324 )	( 50 )	22057

**Analysis of restricted fund movements**

	Balance at 31 March 2005 £	Incoming resources £	Resources Expended £	Transfers £	Fund at 31 March 2006 £
Community Legal Service	1173	68823	( 45452 )	-	24544
Dorset County Council	( 222 )	7542	( 4806 )	-	2514
Community Fund	-	58555	( 49936 )	-	8619
Primary Care Trusts and GP Surgeries	10828	32149	( 31139 )	-	11838
SW Foundation	2264	8333	( 10646 )	50	1
NLCB Grant for extension	-	850	-	-	850
Funds for computers and other fixed assets	2500	6260	-	-	8760
	16543	182512	( 141979 )	50	57126

**Name of fund**

**Description, nature and purpose of the fund**

Community Legal Service	To provide funding for the provision of debt and welfare benefits advice.
Dorset County Council	To provide funding for staff and volunteer training via the deputy manager.
Community Fund	To provide advocacy, advice and training in employment rights and welfare benefits.
Primary Care Trusts and GP Surgeries	To provide funding for outreach advice sessions at 3 GP surgeries.
SW Foundation	To provide funding for provision of debt and welfare benefits advice.
NLCB Grant for extension	To provide funding for extension.
Funds for computers and other fixed assets	To provide funds for computers and other fixed assets.

**15 Financial commitments:**

The charity occupies rented premises with a 30 year lease, expiring 2034. Annual rent paid in year to 31 March 2006 was £7,795 (31 March 2005 £8,036).

**16 Trustees' emoluments:**

No remuneration or expenses are paid to the trustees. Professional fees are paid where the trustee acts in a professional capacity and where such expenditure has been approved by the Board of Management. During the year £764 (2005 £632) were paid for payroll services to Coyne Butterworth (Dorchester) Ltd, a company of which the Hon Treasurer is an employee.

**17 Analysis of net assets between funds:**

	Unrestricted Funds £	Restricted Funds £	Total Funds £
Fund balances at 31 March 2006 as represented by:			
Tangible fixed assets	5192	-	5192
Current assets	24214	69774	93988
Current liabilities	( 7349 )	( 12648 )	( 19997 )
	22057	57126	79183

Both funds have sufficient resources in a form that allows the funds to operate in accordance with any restrictions placed on them.

**18 Staff numbers:**

The average number of full-time equivalent employees (including part time and casual staff) during the year was as follows:

No employees earned more than £60,000 from the Bureau in the year.

	2006 Number	2005 Number
Debt and welfare advice	5	4
Staff and volunteer training	1	1
Employment representation and advocacy	1	1
Surgery outreach sessions	3	4
Basic Bureau operation	4	4
	14	14