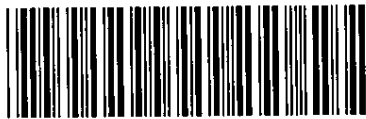


REGISTERED COMPANY NUMBER: 04188591 (ENGLAND AND WALES)
REGISTERED CHARITY NUMBER: 1089018

Companies House

REPORT OF THE TRUSTEES AND
FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2007
FOR
DORCHESTER AND DISTRICT CITIZENS ADVICE
BUREAU

WEDNESDAY



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19/09/2007

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COMPANIES HOUSE

Edwards & Keeping
Chartered Accountants & Registered Auditors
Unity Chambers
34 High East Street
Dorchester
Dorset
DT1 1HA

DORCHESTER AND DISTRICT CITIZENS ADVICE
BUREAU

CONTENTS OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2007

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DORCHESTER AND DISTRICT CITIZENS ADVICE
BUREAU

REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2007

The trustees, who are also directors of the charity for the purposes of the Companies Act 1985, present their report with the financial statements of the charity for the year ended 31 March 2007. The trustees have adopted the provisions of the Statement of Recommended Practice (SORP) 'Accounting and Reporting by Charities' issued in March 2005.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number
04188591 (England and Wales)

Registered Charity number
1089018

Registered office
1 Acland Road
Dorchester
Dorset
DT1 1JW

Trustees	
P Wood	
R Kerr	
P D Green	
H Cooke	
P G Mann	
T Houlberg	- resigned 20/6/06
E Bryan	- resigned 17/10/06
T M Seall	- resigned 17/10/06
D J Pinder	
M T Stradling	- resigned 22/6/06
F E Kent Ledger	
J Edge	- resigned 20/6/06
T R Stockley	- appointed 7/9/06

Company Secretary
R J Baker

Auditors
Edwards & Keeping
Chartered Accountants & Registered Auditors
Unity Chambers
34 High East Street
Dorchester
Dorset
DT1 1HA

Manager of the Bureau
Anne Bowen

Bankers
Barclays Bank PLC, Dorchester Branch

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The Dorchester and District Citizens Advice Bureau is a company limited by guarantee, governed by its Memorandum and Articles of Association dated 28 March 2001.

DORCHESTER AND DISTRICT CITIZENS ADVICE
BUREAU

REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2007

STRUCTURE, GOVERNANCE AND MANAGEMENT

Recruitment and appointment of new trustees

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

Induction and training of new trustees

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.

Organisational structure

The Board meets bimonthly 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 bimonthly meetings. Both the Board and the Executive Committee is made up of trustees of the charity.

Wider network

The Bureau is a member of the National Association of Citizens Advice.

Related parties

Some joint grant applications are made with other Bureaux and funds are collected by Dorchester Bureau and paid on presentation of properly approved expenditure. Similar co-operation exists with the West Dorset Bureaux in the operation of the defined pensions scheme with Standard Life.

Risk management

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

The risk management strategy 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. Also, the Bureau has reviewed its operation in respect of meeting the requirements of the Disability Discrimination Act.

OBJECTIVES AND ACTIVITIES

Objectives and aims

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 policy makers.

The charity aims to help people in the community by using its resources to give advice and information 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 for 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 by an activity increase of 6% of people and 12% of new issues for the year.

DORCHESTER AND DISTRICT CITIZENS ADVICE
BUREAU

REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2007

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

- obtain 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 manager's 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.

Significant activities

The principal activity of the Bureau remained the provision of free, confidential, independent and impartial advice, information and counsel for members of the public. In addition to generalist advice, specialist advisory services were provided for issues with Welfare Benefits, financial debt, housing and employment problems.

Volunteers

The Bureau 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

Volunteers contributed approximately 17,000 hours of work during the year and we estimate the value of this help at £170,000 (2005/2006 £170,000)

ACHIEVEMENT AND PERFORMANCE

This has been a really rewarding year

The Bureau passed its Citizens Advice Audit outright including the Quality of Advice Assessment. Consequently management was able to focus on strengthening the Legal Services Commission (LSC) contract and identifying funders to approach to further develop the service

Throughput of Clients

Bureau staff worked together to increase throughput by 6% for people (up from 10,662 to 11,332) and by 12% for new issues. This was despite the introduction in February of CASE (a computerised client record system) now used by all Advisers

The introduction of Gateway interviews in early summer last year also contributed to increased client throughput.

Lottery

The Lottery Employment Project finished on 31 March 2007. The unexpended balance consequent upon the emigration of the Adviser has to be returned to the Lottery

The Welfare Benefits Project outdid its projections, 592 clients were seen, 92 more than anticipated and £1,031,475 raised against a budgeted £600,000

Future Funding

At the year end the Bureau has received

- £10,000 from Lottery Awards for All to fund telephone costs
- £50,000 from Cit A to fund improved client access between the 3 West Dorset Bureaux
- £50,000 from National Offender Management Service plus 2 other donations to provide Cit A booths in all Dorset prisons and Probation Offices

In addition the Bureau may benefit from the following outstanding funding applications

- Lottery
- 18 hours Home Visitor for Welfare Benefits submitted by Purbeck CAB on behalf of all rural Dorset CABs
 - 37 hours Employment Adviser submitted by Dorchester CAB to also include Advisers at 2 other CABs

DORCHESTER AND DISTRICT CITIZENS ADVICE
BUREAU

REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2007

Future Funding (continued)

H M Revenue & Customs -

- 15 hours Tax Credit Adviser submitted by Dorchester CAB to include 2 other CABx

Garrett Foundation -

- Money to set up a Dorset wide website for rural Dorset CABx submitted by Dorchester CAB

Governance

The Board has focused much of its work on reviewing Governance within the framework of the Cit A Fair Strategy

Staff

Recruitment has been reasonably successful this year As always once recruited, people tend to remain so wastage is low However, recruitment of suitably qualified staff for paid Adviser posts is, as always difficult

At the end of 2007/2008 the Bureau seems to be stable financially and poised to move forward rapidly with its programme of LSC developments and the access project.

As usual at the end of the year any surplus money will be allocated to the Contingency Reserve Fund. The Board reaffirmed at its June 2006 meeting its decision to continue to pursue the goal of 6 months running costs to be held in the Contingency Reserve

FINANCIAL REVIEW

Reserves policy

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.

The trustees have established via the budget for 2007/08 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 six months. It is the policy of the Board to transfer an amount into contingency reserves based on the surplus for the year until the reserves reach an adequate level

Principal funding sources

Council Funding

Dorset County Council continued to honour its agreement with Cit A and the Bureau benefited yet again with a grant of £6,146.

West Dorset District Council paid an inflationary increased grant amounting to £67,500 which was most welcome

NHS

The NHS contracts are still in place and the Advisers remain very busy

Wessex Water

Wessex Water gave a grant of £10,000 to provide debt advice. This project started on 1 September 2006 and finished on 31 March 2007

Conversion of store to office

£10,000 was raised from three local trusts to fund the conversion and furnishing of a store to a debt room

Grants

Grants were received from the Legal Services Commission for £47,106 in support of debt advisory work and £84,203 from the Lottery for Welfare Benefit and employment advice

DORCHESTER AND DISTRICT CITIZENS ADVICE
BUREAU

REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2007

FUTURE DEVELOPMENTS

At the end of the year we have obtained

- £50,000 from Cit A to improve client access to the three West Dorset Bureaux,
- £50,000 from the National Offender Management Service and two other trusts to install CAB Advice Kiosks in Dorset prisons and
- £10,000 from Awards for All towards our telephone costs for two years

STATEMENT OF TRUSTEES RESPONSIBILITIES

The trustees are responsible for preparing the financial statements in accordance with applicable law and United Kingdom Generally Accepted Accounting Practice

Company law requires the trustees to prepare financial statements for each financial year. Under that law the trustees have elected to prepare the financial statements in accordance with the United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law). The financial statements are required by law to give a true and fair view of the state of affairs of the charitable company and of the surplus or deficit 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,
- make judgements and estimates that are reasonable and prudent,
- 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 1985. 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.

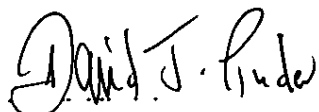
STATEMENT AS TO DISCLOSURE OF INFORMATION TO AUDITORS

So far as the trustees are aware, there is no relevant information (as defined by Section 234ZA of the Companies Act 1985) of which the charitable company's auditors are unaware, and each trustee has taken all the steps that they ought to have taken as a trustee in order to make them aware of any audit information and to establish that the charitable company's auditors are aware of that information.

AUDITORS

The auditors, Edwards & Keeping, will be proposed for re-appointment in accordance with Section 385 of the Companies Act 1985.

ON BEHALF OF THE BOARD:



D J Pinder - Trustee

Date

13.9.07

REPORT OF THE INDEPENDENT AUDITORS TO THE TRUSTEES OF
DORCHESTER AND DISTRICT CITIZENS ADVICE
BUREAU

We have audited the financial statements of Dorchester and District Citizens Advice Bureau for the year ended 31 March 2007 on pages eight to seventeen. These financial statements have been prepared in accordance with the accounting policies set out therein and the requirements of the Financial Reporting Standard for Smaller Entities (effective January 2005).

This report is made solely to the charitable company's trustees, 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 charitable company's trustees those matters we are required to state to them in an auditors' 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 charitable company and the charitable company's trustees as a body, for our audit work, for this report, or for the opinions we have formed.

Respective responsibilities of trustees and auditors

The trustees' responsibilities for preparing the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) are set out on page five.

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 also report to you whether in our opinion the information given in the Report of the Trustees is consistent with the financial statements.

In addition, we report to you if, in our opinion, the charitable 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 trustees' remuneration and other transactions is not disclosed.

We read the Report of the Trustees and consider the implications for our report if we become aware of any apparent misstatements within it.

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 judgements made by the trustees in the preparation of the financial statements, and of whether the accounting policies are appropriate to the charitable company's circumstances, consistently applied and adequately disclosed.

We planned and performed 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 or error.

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

REPORT OF THE INDEPENDENT AUDITORS TO THE TRUSTEES OF
DORCHESTER AND DISTRICT CITIZENS ADVICE
BUREAU

Opinion

In our opinion.

- the financial statements give a true and fair view, in accordance with United Kingdom Generally Accepted Accounting Practice applicable to Smaller Entities, of the state of the charitable company's affairs as at 31 March 2007 and of its surplus for the year then ended,
- the financial statements have been properly prepared in accordance with the Companies Act 1985, and
- the information given in the Report of the Trustees is consistent with the financial statements

Edwards & Keeping

Edwards & Keeping
Chartered Accountants & Registered Auditors
Unity Chambers
34 High East Street
Dorchester
Dorset
DT1 1HA

Date. *14 September 2007*

DORCHESTER AND DISTRICT CITIZENS ADVICE
BUREAU

STATEMENT OF FINANCIAL ACTIVITIES (INCLUDING INCOME AND EXPENDITURE
ACCOUNT) FOR THE YEAR ENDED 31 MARCH 2007

	Notes	Unrestricted funds £	Restricted funds £	2007 Total funds £	2006 Total funds £
INCOMING RESOURCES					
Incoming resources from generated funds					
Voluntary income	2	85,410	181,575	266,985	248,706
Investment income	3	4,674	-	4,674	2,876
Other incoming resources		<u>250</u>	<u>-</u>	<u>250</u>	<u>-</u>
Total incoming resources		<u>90,334</u>	<u>181,575</u>	<u>271,909</u>	<u>251,582</u>
RESOURCES EXPENDED					
Costs of generating funds					
Costs of generating voluntary income	4	-	-	-	7,500
Charitable activities	5	96,097	162,355	258,452	205,634
Operation of Bureau		1,668	-	1,668	2,169
Governance costs	6	<u>1,668</u>	<u>-</u>	<u>1,668</u>	<u>2,169</u>
Total resources expended		<u>97,765</u>	<u>162,355</u>	<u>260,120</u>	<u>215,303</u>
NET INCOME FOR THE YEAR		(7,431)	19,220	11,789	36,279
RECONCILIATION OF FUNDS					
Total funds brought forward		<u>22,057</u>	<u>57,126</u>	<u>79,183</u>	<u>42,904</u>
TOTAL FUNDS CARRIED FORWARD	14	<u>14,626</u>	<u>76,346</u>	<u>90,972</u>	<u>79,183</u>

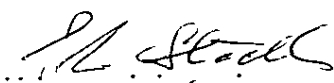
DORCHESTER AND DISTRICT CITIZENS ADVICE
BUREAU

BALANCE SHEET
AT 31 MARCH 2007

	Notes	2007 Total funds £	2006 Total funds £
FIXED ASSETS			
Tangible assets	11	3,025	5,192
CURRENT ASSETS			
Debtors amounts falling due within one year	12	1,860	1,017
Cash at bank and in hand		<u>192,286</u>	<u>92,971</u>
		194,146	93,988
CREDITORS			
Amounts falling due within one year	13	(106,199)	(19,997)
		<u>87,947</u>	<u>73,991</u>
NET CURRENT ASSETS			
TOTAL ASSETS LESS CURRENT LIABILITIES		90,972	79,183
		<u>90,972</u>	<u>79,183</u>
NET ASSETS	15		
FUNDS	14		
Unrestricted funds		14,626	22,057
Restricted funds		<u>76,346</u>	<u>57,126</u>
TOTAL FUNDS		<u>90,972</u>	<u>79,183</u>

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

The financial statements were approved by the Board of Trustees on the 7th August 2007 and were signed on its behalf by


Trustee

DORCHESTER AND DISTRICT CITIZENS ADVICE
BUREAU

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2007

1. ACCOUNTING POLICIES

Accounting convention

The financial statements have been prepared under the historical cost convention, and in accordance with the Financial Reporting Standards for Smaller Entities (effective January 2005) and the requirements of the Statement of Recommended Practice, Accounting and Reporting by Charities (SORP 2005)

Incoming resources

All incoming resources are included on the Statement of Financial Activities when the charity is legally entitled to the income and the amount can be quantified with reasonable accuracy. Grants, including grants for the purchase of fixed assets, are recognised in full in the Statement of Financial Activities in the period to which they 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 can be deferred only 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 entitlements.

Investment income is recognised on a receivable basis.

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' report.

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

Resources expended

Expenditure is recognised when a liability is incurred. Contractual arrangements and performance – related grants are recognised as goods or services supplied. Other grant payments are recognised when a constructive obligation arises that results 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. Support costs have been allocated to activity cost categories by their usage or in proportion to the income received for that activity.

Governance costs include those incurred in the governance of the charity and its assets, primarily associated with constitutional and statutory requirements.

Irrecoverable VAT is charged against the category of resources expended for which it was incurred.

Tangible fixed assets

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

Fixtures, furniture & equipment	-25% straight line
---------------------------------	--------------------

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 asset's estimated useful life. It is trustee policy to review all fixed assets annually to ensure adequacy of depreciation applied.

Taxation

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

DORCHESTER AND DISTRICT CITIZENS ADVICE
BUREAU

NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
FOR THE YEAR ENDED 31 MARCH 2007

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

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

Pensions

The charitable company operates a defined contribution pension scheme. Contributions payable for the year are charged in the Statement of Financial Activities.

DORCHESTER AND DISTRICT CITIZENS ADVICE
BUREAU

NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
FOR THE YEAR ENDED 31 MARCH 2007

2. VOLUNTARY INCOME

	Unrestricted Funds £	Restricted Funds £	2007 £	2006 £
Donations - Town & Parish Council	615		615	815
Donations - Other	11,768		11,768	2,926
Donations - Friends of CAB	1,000		1,000	850
Donated services & donations in kind	1,800		1,800	2,600
Grants - Core services (WDDC)	67,500		67,500	59,853
Grants - Dorset County Council		6,146	6,146	7,542
Grants - Legal Services Commission		47,106	47,106	68,823
Grants - Health Service		34,120	34,120	32,149
Grants - Citizens Advice/Friends	2,727		2,727	6,260
Grants - Wessex Water		10,000	10,000	0
Grants - Big Lottery (Welfare benefits)		64,006	64,006	58,555
Grants - Big Lottery (Employ advice)		20,197	20,197	0
Grants - SW Fund			0	8,333
	<u>85,410</u>	<u>181,575</u>	<u>266,985</u>	<u>248,706</u>

Donations above include donations in kind £1,800 in respect of staff car parking fees, donated by the West Dorset District Council

3. INVESTMENT INCOME

	2007 £	2006 £
Deposit account interest	<u>4,674</u>	<u>2,876</u>

4. COSTS OF GENERATING VOLUNTARY INCOME

	2007 £	2006 £
Consultancy - Evaluation trust	<u>-</u>	<u>7,500</u>

DORCHESTER AND DISTRICT CITIZENS ADVICE BUREAU

5. CHARITABLE ACTIVITIES

	LSC	DCC	BIG LOTTERY	BIG LOTTERY	BIG LOTTERY	PCT & GP's	WESEX WATER	WDDC	2007 TOTAL £	2006 TOTAL £
	Debt & Welfare Advice	Staff & Volunteer Training	Employment Advice	Welfare Benefits Advice	Welfare Benefits Advice	Surgery Outreach Sessions	Debt Advice	Basic Bureau Operation		
Grants paid to other CABx	30,343	4,524	12,384	44,868		20,947	3,711	62,514	44,868	14,806
Wages and salaries	1,957	386	1,101	10,845		1,362	195	5,101	145,268	135,799
Employers NIC	468	212		742		193		2,393	10,844	10,133
Employers pension	398	45	170	546		296	91	728	3,266	3,084
Insurance*	339	39	145	465		252	77	619	2,274	2,102
Light and heat*	747	85	320	1,025		555	171	1,367	1,936	1,759
Telephone*	969	111	415	1,371		720	221	1,771	4,270	3,755
Postage and stationery*	2,497		1,104						5,578	8,024
Advertising									3,601	1,209
Sundries								517	517	877
Staff training	265	659							924	195
Rent, rates and water*	1,355	155	581	1,859		1,007	310	2,479	7,746	8,158
Service charge*	57	6	24	78		42	13	105	325	347
Cleaning								23	23	1,326
Computers						264	1,073	23	1,360	513
Repairs and renewals*	113	13	48	155		84	26	208	647	1,143
Publications*	86	10	37	117		64	19	156	489	345
Travelling	733		214	337		1,109		5,399	7,792	6,609
Subscriptions*	927	106	398	1,274		690	212	1,699	5,306	2,319
Bank charges								27	27	63
Office improvements								8,770	8,770	0
Depreciation								2,167	2,167	2,068
CRB checks	31		31			31		31	124	0
Consultancy			330						330	1,000
	41,285	6,351	17,302	63,682		27,616	6,119	96,097	258,452	205,634

* Apportioned by income - see note 2

17 5%

2 0%

7 5%

24 0%

13 0%

4 0%

32 0%

Grants paid to other CABx are received from the National Lottery and then passed on

DORCHESTER AND DISTRICT CITIZENS ADVICE
BUREAU

NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
FOR THE YEAR ENDED 31 MARCH 2007

6. GOVERNANCE COSTS

	2007	2006
	£	£
Conference costs	-	105
Accountancy & payroll fees	676	764
Audit fees	<u>992</u>	<u>1,300</u>
	<u>1,668</u>	<u>2,169</u>

The audit fees reflect the one-off contribution of 50% of the audit fees made by Christchurch CAB

7. NET INCOMING/(OUTGOING) RESOURCES

Net resources are stated after charging/(crediting)

	2007	2006
	£	£
Depreciation - owned assets	2,167	2,068
PAYE filing incentive	<u>(250)</u>	<u>-</u>

8. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2007 nor for the year ended 31 March 2006

Trustees' Expenses

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 £300 (2006 £764) was paid for payroll services to Coyne Butterworth (Dorchester) Ltd, a company of which T Houlberg (Honorary Treasurer to 20 June 2006) is an employee. T R Stockley was appointed Honorary Treasurer in the year and £376 was paid for payroll services to Joy Lane & Co, a firm of which he is principal

9. STAFF COSTS

	2007	2006
	£	£
Wages and salaries	145,268	135,799
Social security costs	10,844	10,133
Other pension costs (defined contribution scheme)	<u>3,266</u>	<u>3,084</u>
	<u>159,378</u>	<u>149,016</u>

No employees earned more than £60,000

The average monthly number of employees during the year was as follows.

	2007	2006
Management	2	2
Basic bureau support	5	5
Project manager	1	1
Advisors	<u>6</u>	<u>6</u>
	<u>14</u>	<u>14</u>

DORCHESTER AND DISTRICT CITIZENS ADVICE
BUREAU

NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
FOR THE YEAR ENDED 31 MARCH 2007

10. FINANCIAL COMMITMENTS

The charity occupies rented premises with a 30 year lease, expiring 2034 Annual rent paid in year to 31 March 2007 was £7,746 (31 March 2006 £7,795)

11. TANGIBLE FIXED ASSETS

Fixtures,
furniture &
equipment
£

COST

At 1 April 2006 and 31 March 2007

8,544

DEPRECIATION

At 1 April 2006

3,352

Charge for year

2,167

At 31 March 2007

5,519

NET BOOK VALUE

At 31 March 2007

3,025

At 31 March 2006

5,192

12. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2007 £	2006 £
Amounts falling due within one year		
Other debtors	367	44
Prepayments and accrued income	<u>1,493</u>	<u>973</u>
	<u>1,860</u>	<u>1,017</u>

DORCHESTER AND DISTRICT CITIZENS ADVICE
BUREAU

NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
FOR THE YEAR ENDED 31 MARCH 2007

13. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2007	2006
	£	£
Other creditors	10,646	287
Accruals	2,062	2,015
Deferred income	<u>93,491</u>	<u>17,695</u>
	<u>106,199</u>	<u>19,997</u>

Deferred income comprises of funding received in advance for 2007/2008 as follows

	2007	2006
	£	£
Balance at 1 April 2006	17,695	12,513
Amount released to incoming resources	(17,695)	(12,513)
Amounts deferred in year		
West Dorset District Council - core fund expenditure	31,992	5,047
Big Lottery grant - welfare benefits advice	15,025	12,648
Big Lottery grant - awards for all	10,000	0
NOMS project	31,474	0
Donation linked to NOMS project	<u>5,000</u>	<u>0</u>
Balance at 31 March 2007	<u>93,491</u>	<u>17,695</u>

14. MOVEMENT IN FUNDS

	At 1/4/06	Incoming	Outgoing	At 31/3/07
	£	resources	resources	£
		£	£	
Unrestricted funds				
General Fund	<u>22,057</u>	<u>90,334</u>	<u>(97,765)</u>	<u>14,626</u>
Restricted funds				
Dorset County Council	2,514	6,146	(6,351)	2,309
Big Lottery Fund - Welfare Benefits Advice	8,619	64,006	(63,682)	8,943
Wessex Water	-	10,000	(6,119)	3,881
Legal Services Commission	24,544	47,106	(41,285)	30,365
Primary Care Trusts & GP Surgeries	11,838	34,120	(27,616)	18,342
NLCB Grant for extension	850	-	-	850
Funds for computers & other fixed assets	8,761	-	-	8,761
Big Lottery Fund - Employment advice	<u>-</u>	<u>20,197</u>	<u>(17,302)</u>	<u>2,895</u>
	<u>57,126</u>	<u>181,575</u>	<u>(162,355)</u>	<u>76,346</u>
TOTAL FUNDS	<u>79,183</u>	<u>271,909</u>	<u>(260,120)</u>	<u>90,972</u>

DORCHESTER AND DISTRICT CITIZENS ADVICE
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NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
FOR THE YEAR ENDED 31 MARCH 2007

Nature and purpose of fund

Dorset County Council	To provide funding for staff and volunteer training
Big Lottery Fund – Welfare Benefits Advice	To provide funding for the provision of outreach benefits advice, including four other CAB's and Age Concern Funding ends in August 2007
Wessex Water	A one-off grant for specialist debt advice
Legal Services Commission	To provide funding for the provision of debt and welfare benefit advice by a full-time debt adviser and part-time benefits adviser with secretarial support
Big Lottery Fund – Employment Advice	To provide funding for a full-time employment specialist.
Health Service – PCTS & GP Surgeries	To provide funding for the provision of outreach work in GP Surgeries
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

The trustees are confident that sufficient resources are held to enable each fund to be applied in accordance with any restrictions

15. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Unrestricted funds £	Restricted funds £	Total funds £
Tangible fixed assets	3,025	-	3,025
Current assets	46,643	147,503	194,146
Current liabilities	<u>(35,042)</u>	<u>(71,157)</u>	<u>(106,199)</u>
	<u>14,626</u>	<u>76,346</u>	<u>90,972</u>