

Company Registration No. 06150651 (England and Wales)

Charity No: 1153582

**REPORT OF THE TRUSTEES AND UNAUDITED FINANCIAL
STATEMENTS**

FOR THE YEAR ENDED 31 MARCH 2017

FOR

CITIZENS ADVICE ESSEX LIMITED



**CITIZENS ADVICE ESSEX LIMITED
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FOR THE YEAR ENDED 31 MARCH 2017**

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**CITIZENS ADVICE ESSEX LIMITED
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2017**

The trustees, who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 March 2017. The trustees confirm that the Annual Report and financial statements of the company comply with current statutory requirements, the requirements of the company's governing document and the provisions of the Statement of Recommended Practice (SORP), applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015).

REFERENCE AND ADMINISTRATIVE DETAILS

Charity name

Citizens Advice Essex Limited

Registered company number

06150651 (England and Wales)

Registered charity number

1153582

Registered office & operational address

8-12 Crown Street
Brentwood
Essex
CM14 4BA

Trustees & Company Directors

| | |
|--------------------|-------------------------------|
| Richard Armitage | (appointed 5 May 2016) |
| Stella Calkin | |
| Philomena Drake | (terminated 17 November 2016) |
| Lawrence Duncan | (terminated 13 February 2017) |
| Ian Harris | |
| Andrew Hunter | |
| Richard McLeod | |
| Geoffrey Morgan | |
| Robin Moser | (terminated 9 June 2016) |
| Neil Muir | |
| David Pickles | |
| Alexander Stanmore | (terminated 3 October 2016) |
| Philip Stepney | |
| Brian Terry | |
| Janet Woods | |
| Susan Wilson | (appointed 29 March 2017) |

Independent Examiner

Mark Goldman FCA
M J Goldman (Chartered Accountants)
MJG Accounts Limited
Hollinwood Business Centre
Albert Street
Oldham
OL8 3QL

**CITIZENS ADVICE ESSEX LIMITED
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2017**

Bankers

Unity Trust Bank
Nine Brindleyplace
Birmingham
B1 2HB

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The Charity was incorporated as a private company limited by guarantee on the 12 March 2007, number 06150651. It is governed by a Memorandum and Articles of Association that were accepted by the Board on the 3 October 2008. At an Extraordinary General Meeting held on 29 March 2017 the Trustees passed a special resolution to amend the Articles of Association and these were adopted on 6 April 2017. It registered as a charity, number 1153582, with the Charities Commission on the 29 August 2013.

Organisation and appointment and training of trustees

Citizens Advice Essex Limited is governed by its Trustee Board, whose composition is detailed at the front of this document. The Directors of the company are also the Trustees for the purposes of charity law. The Trustees carry the ultimate responsibility for the conduct of the Charity and for ensuring that the Charity satisfies its legal and contractual obligations. Trustees meet as a minimum quarterly.

The members of the Charity are made up of the individual Local Citizens Advice (LCAs) within the county of Essex. Under the requirements of the Memorandum and Articles of Association each member is entitled to appoint two Trustees to the Trustee Board and each Trustee shall have one vote at all meetings of the Trustee Board. Where a member has only appointed one Trustee or only one of the two Trustees appointed by a member is present at a meeting of the Trustee Board that Trustee shall have two votes. At the Extraordinary General Meeting held on 29 March 2017 the Trustees passed a special resolution to amend the Articles of Association so that each member is entitled to appoint one Trustee to the Trustees board and each trustee shall have one vote at all meetings of the Trustee Board.

The Trustee Board may co-opt up to three Trustees in addition to those appointed by members. Co-opted Trustees shall serve for terms of three years from the date of their appointment and may then be re-appointed.

Trustees therefore are usually exclusively Trustees of the member organisations. As such they are drawn from the various local communities within Essex and have a broad range of skills and backgrounds. Newly appointed Trustees will usually have acted as a Trustee of their member LCA for a number of years prior to appointment, and therefore will have received comprehensive inductions to the role of a Trustee, within their respective LCA.

Risk management

The Trustees recognise that any major risks to which the Charity is exposed need to be reviewed and systems put in place to mitigate those risks.

The Trustees have a duty to identify and review the risks to which the Charity is exposed and to ensure that appropriate controls are in place to provide reasonable assurance against fraud and error. The Trustees have implemented processes which evaluate the risks associated with the key areas within the operation of the Charity. These include regular review of key risks through Trustees meetings and the monitoring of the processes utilised to manage those risks.

The key risk to the Charity is currently the main funding source from Essex County Council. Should any of the agreements with the council cease and not be renewed, then it would be necessary for the Charity to either cease or look for alternative funding.

**CITIZENS ADVICE ESSEX LIMITED
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2017**

OBJECTIVES AND ACTIVITIES

Aims, objectives, strategies and activities

The Charity's objects are to promote any charitable purpose for the benefit of the community of Essex and surrounding areas ("the areas of benefit") by the advancement of education, the protection and preservation of health and the relief of poverty, sickness and distress.

This is achieved by assisting the member LCAs to secure funding from Essex County Council and other county and national level bodies, acting as a conduit to the processing of these funds and to streamline the relationship between the LCAs and funders. Citizens Advice Essex Limited receives funding directly from Essex County Council, currently in regards to two funding sources, and then distributes these between its member LCAs, meaning that Essex County Council only requires one point of contact.

How our activities deliver public benefit

Citizens Advice Essex Limited aims to meet its charitable objectives by assisting its member LCAs to provide free, confidential, impartial and independent advice and information for the benefit of the community of Essex.

The trustees confirm that they have complied with the requirements of section 4 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission for England and Wales.

ACHIEVEMENT AND PERFORMANCE

Charitable activities

During the year the Charity continued to assist its member LCAs in the securing and administration of funding from Essex County Council. This income took the form of £10,000 in respect to the provision of Financial Assessment & Benefits Advisors, and £3,364 of funding for the administration of the Essential Living Fund, with both services provided by member LCAs on behalf of Essex County Council.

The ability for Essex County Council to pay and deal with a single body should not be underestimated as it has allowed the funds to flow more quickly to the member LCAs, with reduced administration.

Also in the year the members chose to introduce funds of £24,000, which the member LCAs had received for services provided to Pensionwise, in order to fund group project applications including the instigation of an Essex-wide contact centre.

Fundraising activities

Total income for the period was £42,085.

Investment activities

Due to the current size of the charity, all funds are presently held on deposit. The charity does not currently hold any other type of investment.

FUTURE PERIODS

It is the intention of the Trustees that the Charity will continue to operate on the same basis as presently, assisting member LCAs in the administration of funds from Essex County Council. The Trustees have designated funds introduced by the member LCAs to fund the instigation of an Essex-wide contact centre. Should other opportunities arise to secure alternative funds from other providers, where the collective bargaining of Citizens Advice Essex Limited can be used, the Trustees will actively follow this route, although at present no such funding has presented itself to the Board.

**CITIZENS ADVICE ESSEX LIMITED
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2017**

FINANCIAL REVIEW

Financial position

Incoming resources in the year were £42,085 (2016: £74,825). Of this £13,364 (2016: £50,400) related to project restricted activities.

The surplus of income over expenditure for the year was £9,677 (2016: £19,912). At 31 March 2017, total reserves were £37,770 (2016: £28,093), of which £37,770 were unrestricted and £nil were restricted.

Whilst unrestricted funds stood at £37,770 as at 31 March 2017, a designated fund of £33,100 has been set aside by the Trustees towards an Essex-wide contact centre.

Reserves policy

The Board of Trustees consider that the Charity should hold sufficient unrestricted reserves to be able to operate for a period of 12 months without need to ask for further subscriptions from the member LCAs. In 2016/17 the Charity's operating costs were £19,889, whilst unrestricted reserves were £37,770 as at the 31 March 2017. As such the Charity's Trustees feel that sufficient funding is available for the Charity to continue to operate at its present level.

Funds in deficit

No funds were in deficit at the balance sheet date.

Principal funding sources

The Trustees extend their gratitude to Essex County Council who continue to support the Charity and its members in their operations.

The Charity's members continue to provide additional funding when required to meet operational costs and during the year this totalled £28,721 (2016: £24,425).

**CITIZENS ADVICE ESSEX LIMITED
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2017**

STATEMENT OF TRUSTEES' RESPONSIBILITIES

The Trustees (who are also directors of Citizens Advice Essex Limited for the purposes of company law) are responsible for preparing the Report of the Trustees and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing the financial statements, the Trustees are required to:

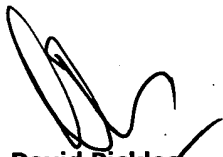
- select suitable accounting policies and then apply them consistently;
- observe the method and principles in the Charities SORP 2015 (FRS 102);
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on a going concern basis unless it is inappropriate to presume that the charitable company will continue in operation.

The Trustees are responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure the financial statements comply with the Companies Act 2006. 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.

The Trustees are responsible for the maintenance and integrity of the charity and financial information included on the Charity's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

This report has been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

On behalf of the Board of Trustees



David Pickles
Chair of the Trustees

6 September 2017

**CITIZENS ADVICE ESSEX LIMITED
INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2017**

I report on the accounts of the charitable company for the year ended 31 March 2017 which are set out on pages 7 to 15.

Respective responsibilities of trustees and examiner

The trustees (who are also the directors for the purposes of company law) are responsible for the preparation of the accounts. The trustees consider that an audit is not required for this year under Section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

Having satisfied myself that the charity is not subject to audit under company law and is eligible for independent examination, it is my responsibility to:

- examine the accounts under Section 145 of the 2011 Act;
- to follow the procedures laid down in the general directions given by the Charity Commission (under Section 145(5)(b) of the 2011 Act); and
- to state whether particular matters have come to my attention

Basis of the independent examiner's report

My examination was carried out in accordance with the general directions given by the Charity Commission. 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 for you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statements below.

Independent examiner's statement

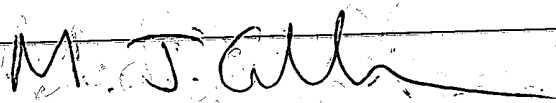
In connection with my examination, no matter has come to my attention:

(1) which gives me reasonable cause to believe that, in any material respect, the requirements

- to keep accounting records in accordance with Section 386 of the Companies Act 2006; and
- to prepare accounts which accord with accounting records, comply with the accounting requirements of Section 396 of the Companies Act 2006 and with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charities

have not been met; or

(2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached



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CITIZENS ADVICE ESSEX LIMITED
STATEMENT OF FINANCIAL ACTIVITIES (INCORPORATING AN INCOME AND EXPENDITURE
ACCOUNT)
FOR THE YEAR ENDED 31 MARCH 2017

| | | Year ended 31 March 2017 | | | Year ended 31 March 2016 |
|------------------------------------|-------|----------------------------|--------------------------|---------------------|--------------------------------|
| | Notes | Unrestricted funds £ | Restricted funds £ | Total funds £ | Total funds £ |
| Income from: | | | | | |
| Charitable activities | 2 | - | 13,364 | 13,364 | 50,400 |
| Other | 3 | 28,721 | - | 28,721 | 24,425 |
| Total income | | <u>28,721</u> | <u>13,364</u> | <u>42,085</u> | <u>74,825</u> |
| Expenditure on: | | | | | |
| Charitable activities | 4 | 19,889 | 12,519 | 32,408 | 54,913 |
| Total expenditure | | <u>19,889</u> | <u>12,519</u> | <u>32,408</u> | <u>54,913</u> |
| Net income / (expenditure) | | <u>8,832</u> | <u>845</u> | <u>9,677</u> | <u>19,912</u> |
| Transfers between funds | | 3,845 | (3,845) | - | - |
| Net movement in funds | | <u>12,677</u> | <u>(3,000)</u> | <u>9,677</u> | <u>19,912</u> |
| Reconciliation of funds | | | | | |
| Total funds brought forward | | 25,093 | 3,000 | 28,093 | 8,181 |
| Total funds carried forward | | <u>37,770</u> | <u>-</u> | <u>37,770</u> | <u>28,093</u> |

The accompanying notes form part of these financial statements.

CITIZENS ADVICE ESSEX LIMITED
BALANCE SHEET
AS AT 31 MARCH 2017

| | Notes | Unrestricted funds £ | Restricted funds £ | 2017 Total Funds £ | 2016 Total funds £ |
|--|-------|----------------------------|--------------------------|-----------------------------|-----------------------------|
| Current assets | | | | | |
| Cash at bank and in hand | | 46,303 | - | 46,303 | 29,303 |
| | | <u>46,303</u> | <u>-</u> | <u>46,303</u> | <u>29,303</u> |
| Liabilities | | | | | |
| Amounts falling due within one year | 8 | (8,533) | - | (8,533) | (1,210) |
| Net current assets | | <u>37,770</u> | <u>-</u> | <u>37,770</u> | <u>28,093</u> |
| Total assets less current liabilities | | <u>37,770</u> | <u>-</u> | <u>37,770</u> | <u>28,093</u> |
| Net assets | | <u>37,770</u> | <u>-</u> | <u>37,770</u> | <u>28,093</u> |
| Funds of the Charity: | 9 | | | | |
| Unrestricted funds: | | | | | |
| General funds | | | | 4,670 | 7,093 |
| Designated funds | | | | 33,100 | 18,000 |
| Restricted funds | | | | - | 3,000 |
| Total charity funds | | | | <u>37,770</u> | <u>28,093</u> |

CITIZENS ADVICE ESSEX LIMITED
BALANCE SHEET
AS AT 31 MARCH 2017

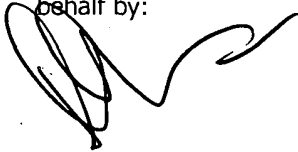
For the year ending 31 March 2017 the company was entitled to exemption from audit under Section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with Section 476 of the Companies Act 2006;
- The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts.

The financial statements have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006.

The financial statements were approved by the Board of Trustees on 6 September 2017 and were signed on its behalf by:



David Pickles
Trustee

Company Registration Number: 06150651

The accompanying notes form part of these financial statements.

CITIZENS ADVICE ESSEX LIMITED
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2017

1. ACCOUNTING POLICIES

Basis of preparation of financial statements

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015) – (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Citizens Advice Essex Limited meets the definition of a public entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

Reconciliation with previous Generally Accepted Accounting Practice

In preparing these accounts, the Trustees have considered whether in applying the accounting policies required by FRS 102 and the Charities SORP FRS 102 the restatement of comparative items was required.

No restatements were required.

Preparation of the accounts on a going concern basis

The financial statements have been prepared on a going concern basis as the Trustees believe that no material uncertainties exist. The Trustees have considered the level of funds held and the expected level of income and expenditure for 12 months from authorising these financial statements. The budgeted income and expenditure is sufficient with the level of reserves for the charity to be able to continue as a going concern.

Income

All incoming resources are included on the Statement of Financial Activities when the Charity is legally entitled to the income, it is probable that the income will be received and the amount can be quantified with reasonable accuracy.

Expenditure

All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of the resources.

Governance costs include those costs associated with meeting the constitutional and statutory requirements for the charity and include accountant's fees and costs linked to the strategic management of the Charity.

Taxation

The charity is exempt from corporation tax on its charitable activities. The Charity is not registered for VAT and accordingly all expenditure includes VAT as appropriate.

Cash at bank and in hand

Cash at bank and cash in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

Creditors and provisions

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

CITIZENS ADVICE ESSEX LIMITED
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2017

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.

Restricted funds

Income received for the restricted purposes is included in a separate restricted fund against which appropriate expenditure is allocated.

Designated funds

Designated funds are allocated out of unrestricted funds by the Trustees for specific purposes. The use of such funds is at the Trustees' discretion.

2. INCOME FROM CHARITABLE ACTIVITIES

| | 2017 | 2016 |
|-----------------------------|---------------|---------------|
| | £ | £ |
| Essex County Council – FABA | 10,000 | 33,360 |
| Essex County Council - ELF | 3,364 | 11,040 |
| Big Energy Gold Partner | - | 6,000 |
| | <u>13,364</u> | <u>50,400</u> |

The income from charitable activities was £13,364 (2016: £50,400) which was all restricted (2016: £50,400).

3. OTHER INCOME

| | 2017 | 2016 |
|---------------------|---------------|---------------|
| | £ | £ |
| Income from members | 28,721 | 24,425 |
| | <u>28,721</u> | <u>24,425</u> |

Income from members represents subscriptions paid by the Charity's member Local Citizens Advice to support the general running costs of the Charity, which in turn supports the activities of the member Local Citizens Advice themselves.

During the year the members chose to introduce funds of £24,000, which the member Local Citizens Advice had received for services provided to Pensionwise, in order to fund the instigation of an Essex-wide contact centre.

During the year £2,100 was received from members for bid development support services.

CITIZENS ADVICE ESSEX LIMITED
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2017

4. RESOURCES EXPENDED

| | Unrestricted funds | Restricted funds | Total Funds 2017 | Total Funds 2016 |
|--|-----------------------|---------------------|------------------------|------------------------|
| | £ | £ | £ | £ |
| General Advisory Services | 18,689 | 12,519 | 31,208 | 53,593 |
| Governance Costs | 1,200 | - | 1,200 | 1,320 |
| | <u>19,889</u> | <u>12,519</u> | <u>32,408</u> | <u>54,913</u> |
| Natural classification of expenditure | | | 2017 | 2016 |
| | | | £ | £ |
| Provision of FABAs | | | 9,155 | 33,360 |
| Provision of ELF | | | 3,364 | 11,040 |
| Provision of Big Energy Gold Partner | | | - | 3,000 |
| Support costs | | | 6,000 | 3,377 |
| Bid development support costs | | | 11,000 | - |
| Office costs | | | 354 | 827 |
| Governance costs | | | 1,200 | 1,320 |
| Other costs | | | 1,335 | 1,989 |
| | | | <u>32,408</u> | <u>54,913</u> |

Governance costs relate in their entirety to accountancy fees in respect to the preparation and independent examination of the year end accounts.

5. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or benefits for the year ended 31 March 2017, nor for the year ended 31 March 2016.

Trustees' expenses

There were trustees' expenses paid during the year ended 31 March 2017 totaling £60 (2016: £27), to one trustee in respect of travel costs.

6. STAFF COSTS

There were no staff employed during the period.

7. INDEPENDENT EXAMINERS REMUNERATION

The Independent Examiners' Remuneration paid in the year to 31 March 2017 was £1,200.

CITIZENS ADVICE ESSEX LIMITED
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2017

8. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

| | 2017 £ | 2016 £ |
|------------------------------|--------------|--------------|
| Accruals and deferred income | 8,543 | 1,210 |
| | <u>8,543</u> | <u>1,210</u> |

9. MOVEMENT IN FUNDS

| | At 1 April 2016 £ | Incoming resources £ | Outgoing resources £ | Transfers between funds £ | At 31 March 2017 £ |
|-----------------------------|----------------------------|----------------------------|----------------------------|------------------------------------|-----------------------------|
| UNRESTRICTED FUNDS | | | | | |
| General fund | 7,093 | 2,621 | (8,889) | 3,845 | 4,670 |
| Designated fund | 18,000 | 26,100 | (11,000) | - | 33,100 |
| | <u>25,093</u> | <u>28,721</u> | <u>(19,889)</u> | <u>3,845</u> | <u>37,770</u> |
| RESTRICTED FUNDS | | | | | |
| Essex County Council – FABA | - | 10,000 | (9,155) | (845) | - |
| Essex County Council – ELF | - | 3,364 | (3,364) | - | - |
| Big Energy Gold Partner | 3,000 | - | - | (3,000) | - |
| | <u>3,000</u> | <u>13,364</u> | <u>(12,519)</u> | <u>(3,845)</u> | <u>-</u> |
| TOTAL FUNDS | <u>28,093</u> | <u>42,085</u> | <u>(32,408)</u> | <u>-</u> | <u>37,770</u> |

10. PURPOSES OF RESTRICTED FUNDS

Essex County Council – FABA (Financial Assessment & Benefit Advisor)

The purpose of this funding is for the Charity's member organisations to provide home visiting services for Essex County Council (Benefits Services) to ensure that referred clients are helped to claim the relevant benefits to which they are entitled.

Essex County Council – ELF (Essential Living Fund)

This is funding to cover the administration, by the Charity's members, of the AllPay cards system on behalf of Essex County Council.

11. PURPOSES OF DESIGNATED FUNDS

Contact Centre

The Trustees have designated funds introduced by the member Local Citizens Advice to fund the instigation of an Essex-wide contact centre.

12. LEGAL STATUS OF CHARITY

The charity is a company limited by guarantee and has no share capital. The liability of each member in the event of winding up is limited to £1. The number of members as at the 31 March 2017 was 12.

**CITIZENS ADVICE ESSEX LIMITED
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2017**

13. CONTROL

The charity is controlled by its Trustees/Directors.

14. RELATED PARTY DISCLOSURE

Each of the Trustees who served during the year represented the following member Local Citizens Advice:

| | |
|--------------------|----------------------------------|
| Richard Armitage | Uttlesford |
| Stella Calkin | Basildon, Billericay & Wickford |
| Philomena Drake | Colchester |
| Lawrence Duncan | Braintree, Halstead & Witham |
| Ian Harris | Chelmsford |
| Andrew Hunter | Basildon, Billericay & Wickford |
| Richard McLeod | Brentwood |
| Geoffrey Morgan | Brentwood |
| Robin Moser | Uttlesford |
| Neil Muir | Rochford & Rayleigh |
| David Pickles | Maldon |
| Alexander Stanmore | Tendring |
| Philip Stepney | Southend |
| Brian Terry | Castle Point |
| Janet Woods | Epping, Loughton & Waltham Abbey |
| Susan Wilson | Braintree, Halstead & Witham |

Details of the monies passed, during the year, by Citizens Advice Essex Limited to each member Local Citizens Advice is disclosed in the individual accounts for each member, which are publically available.

CITIZENS ADVICE ESSEX LIMITED
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2017

15. STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 MARCH 2016
(INCORPORATING THE INCOME AND EXPENDITURE ACCOUNT)

| | Unrestricted funds £ | Restricted funds £ | Total funds £ |
|------------------------------------|-------------------------------------|-----------------------------------|------------------------------|
| Income from: | | | |
| Charitable activities | - | 50,400 | 50,400 |
| Other | 24,425 | - | 24,425 |
| Total income | <u>24,425</u> | <u>50,400</u> | <u>74,825</u> |
| Expenditure on: | | | |
| Charitable activities | 7,513 | 47,400 | 54,913 |
| Total expenditure | <u>7,513</u> | <u>47,400</u> | <u>54,913</u> |
| Net income / (expenditure) | <u>16,912</u> | <u>3,000</u> | <u>19,912</u> |
| Transfers between funds | - | - | - |
| Net movement in funds | <u>16,912</u> | <u>3,000</u> | <u>19,912</u> |
| Reconciliation of funds | | | |
| Total funds brought forward | 8,181 | - | 8,181 |
| Total funds carried forward | <u>25,093</u> | <u>3,000</u> | <u>28,093</u> |