

Company Registration No. 06150651 (England and Wales)

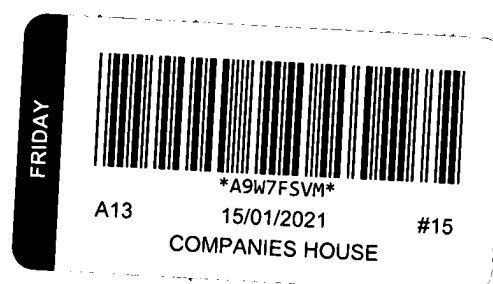
Charity No: 1153582

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

**FOR THE YEAR ENDED 31 MARCH 2020**

**FOR**

**CITIZENS ADVICE ESSEX LIMITED**



**CITIZENS ADVICE ESSEX LIMITED  
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FOR THE YEAR ENDED 31 MARCH 2020**

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**CITIZENS ADVICE ESSEX LIMITED  
REPORT OF THE TRUSTEES  
FOR THE YEAR ENDED 31 MARCH 2020**

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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 Citizens Advice Essex Limited (the company) for the year ended 31 March 2020. 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 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 published in October 2019.

**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**

Suite 4, Town Hall  
Ingrave Road  
Brentwood  
Essex  
CM14 9PJ

**Company Secretary**

Richard McLeod

**Trustees & Company Directors**

Richard Armitage

Andrew Hunter

Neil Muir (Terminated 4 December 2019)

David Pickles

Philip Stepney (Terminated 4 December 2019)

Susan Wilson

John Barber

Keith Dabbs

Tonia Parsons

Michael Poole (Terminated 5 December 2019)

Jean Wells

Peter Boddam-Whetham (Appointed 22 May 2019; Terminated 4 December 2019)

Philip Wakeling (Appointed 4 December 2019)

Paula Whittle (Appointed 4 December 2019)

**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 2020**

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**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 adopted by the Board 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 one Trustee to the Trustees board and each trustee shall have one vote at all meetings of the Trustee Board.

The Chair of the Charity is an independent Trustee, and it is proposed during the coming financial year to appoint an independent Treasurer as allowed in the Memorandum and Articles of Association.

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 2020**

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**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 principally of £122,000 of funding for service level agreements with member LCA for the delivery of general advice.

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.

Citizens Advice Essex was appointed by Citizens Advice during the year to take on the role of Best Practice Lead for Essex, for Universal Credit support this resulted in the appointment of the charity's first employee.

In August as part of the charity's strategic plan we appointed a Business Development manager with the objective of raising the profile of the charity with external stakeholders and to influence their funding and commissioning decisions. This step will move the charity into being proactive and will provide additional funding for its members the LCAs in Essex. The appointment is funded by the Thriving Third Sector Fund which is administered by the Essex Community Foundation (ECF) and the LCAs in Essex. This initiative is supported by National Citizens Advice.

A successful application was made to the Warm Homes Fund via Essex County Council. It is worth £774k over a two-year period and the services will be delivered via the member LCAs.

A successful application was also made to the Thrive programme which is administered by the ECF which will provide the charity with a mentor from the Cranfield University Trust to support the charity.

**Fundraising activities**

Total income for the year was £201,129.

**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.

**CITIZENS ADVICE ESSEX LIMITED  
REPORT OF THE TRUSTEES  
FOR THE YEAR ENDED 31 MARCH 2020**

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**FUTURE PERIODS**

The Charity will continue to work to achieve a sustainable future for the provision of Citizens Advice services throughout Essex & the Unitary Authorities as it is anticipated that local government unrestricted funding declines.

The Charity plans to review and implement changes in its business development and operational governance so that it is better placed to manage forthcoming challenges. These proposals will be reviewed with our mentor from the Cranfield University Trust.

We will continue to develop our relationship with statutory organisations, including local authorities, health, and police services, and look for imaginative and innovative ways to support their people focussed objectives.

Further potential sources of funding have been identified for services that will be delivered by the LCAs. Such resources are almost always time project specific and linked to outcomes.

**FINANCIAL REVIEW**

**Financial position**

Incoming resources in the year were £201,129 (2019: £165,951). Of this £191,478 (2019: £162,951) related to project restricted activities.

The surplus of income over expenditure for the year was £5,657 (2019: £34,130). At 31 March 2020, total reserves were £66,876 (2019: £61,219), of which £56,655 were unrestricted and £10,221 were restricted.

**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. As at the 31 March 2020 the Charity's unrestricted reserves were £56,655. Although these are lower than the annual operating costs, the underlying commitments would be less than this. 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 £2,250 (2019: £3,000).

**CITIZENS ADVICE ESSEX LIMITED  
REPORT OF THE TRUSTEES  
FOR THE YEAR ENDED 31 MARCH 2020**

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**TRUSTEES' RESPONSIBILITIES STATEMENT**

The Trustees (who are also directors of Citizens Advice Essex Limited for the purposes of company law) are responsible for preparing the Trustees' Annual Report 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 methods and principles in the Charities SORP 2019 (FRS 102);
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK 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.

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

9 December 2020

## **INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF CITIZENS ADVICE ESSEX LIMITED FOR THE YEAR ENDED 31 MARCH 2020**

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I report to the charity trustees on my examination of the accounts of the company for the year ended 31 March 2020 which are set out on pages 7 to 17.

### **Responsibilities and basis of report**

As the charity trustees of the company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your company's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

### **Independent examiner's statement**

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities [applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)].

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.



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

9 December 2020



**CITIZENS ADVICE ESSEX LIMITED**  
**STATEMENT OF FINANCIAL ACTIVITIES (INCORPORATING AN INCOME AND EXPENDITURE**  
**ACCOUNT)**  
**FOR THE YEAR ENDED 31 MARCH 2020**

		Year ended 31 March 2020			Year ended 31 March 2019
	Notes	Unrestricted funds £	Restricted funds £	Total funds £	Total funds £
<b>Income from:</b>					
Charitable activities	2	7,200	191,478	198,678	132,950
Investment income	3	201	-	201	-
Other	4	2,250	-	2,250	33,001
<b>Total income</b>		<u>9,651</u>	<u>191,478</u>	<u>201,129</u>	<u>165,951</u>
<b>Expenditure on:</b>					
Charitable activities	5	11,465	184,007	195,472	131,821
<b>Total expenditure</b>		<u>11,465</u>	<u>184,007</u>	<u>195,472</u>	<u>131,821</u>
<b>Net income / (expenditure)</b>		<u>(1,814)</u>	<u>7,471</u>	<u>5,657</u>	<u>34,130</u>
Transfers between funds		50,981	(50,981)	-	-
<b>Net movement in funds</b>		<u>49,167</u>	<u>(43,510)</u>	<u>5,657</u>	<u>34,130</u>
<b>Reconciliation of funds</b>					
Total funds brought forward		7,488	53,731	61,219	27,089
<b>Total funds carried forward</b>		<u>56,655</u>	<u>10,221</u>	<u>66,876</u>	<u>61,219</u>

The accompanying notes form part of these financial statements.

**CITIZENS ADVICE ESSEX LIMITED**  
**BALANCE SHEET**  
**AS AT 31 MARCH 2020**

	Notes	Unrestricted funds £	Restricted funds £	2020 Total funds £	2019 Total funds £
<b>Fixed assets</b>					
Tangible assets	9	508	-	508	705
		<u>508</u>	<u>-</u>	<u>508</u>	<u>705</u>
<b>Current assets</b>					
Cash at bank and in hand		58,668	12,645	71,313	61,574
		<u>58,668</u>	<u>12,645</u>	<u>71,313</u>	<u>61,574</u>
<b>Liabilities</b>					
Amounts falling due within one year	10	(2,521)	(2,424)	(4,945)	(1,060)
<b>Net current assets</b>		<u>56,147</u>	<u>10,221</u>	<u>66,368</u>	<u>60,514</u>
<b>Total assets less current liabilities</b>		<u>56,655</u>	<u>10,221</u>	<u>66,876</u>	<u>61,219</u>
<b>Net assets</b>		<u>56,655</u>	<u>10,221</u>	<u>66,876</u>	<u>61,219</u>
<b>Funds of the Charity:</b>	11				
Unrestricted funds:					
General funds				11,654	7,488
Designated funds				45,001	-
Restricted funds				10,221	53,731
<b>Total charity funds</b>				<u>66,876</u>	<u>61,219</u>

**CITIZENS ADVICE ESSEX LIMITED  
BALANCE SHEET  
AS AT 31 MARCH 2020**

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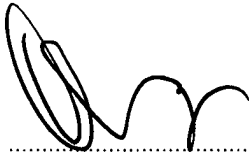
For the year ending 31 March 2020 the company was entitled to exemption from audit under Section 477 of the Companies Act 2006 relating to small companies.

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 9 December 2020 and were signed on its behalf by:

  
.....

David Pickles  
Trustee

**Company Registration Number: 06150651**

The accompanying notes form part of these financial statements.

## **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 issued in October 2019, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102), the Companies Act 2006 and UK Generally Accepted Accounting Practice.

The financial statements are prepared in sterling, which is the functional currency of the company. Monetary amounts in these financial statements are rounded to the nearest £.

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.

### **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.

Bank interest is included in the income and expenditure account on receipt.

### **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.

### **Tangible fixed assets and depreciation**

Tangible fixed assets are stated at cost less depreciation. Depreciation is provided at rates calculated to write off the cost of each asset over its expected useful life, which in all cases is estimated to be 5 years from initial acquisition.

### **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.

**CITIZENS ADVICE ESSEX LIMITED**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2020**

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**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.

**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.

**Retirement benefits**

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

**2. INCOME FROM CHARITABLE ACTIVITIES**

	<b>2020</b>	<b>2019</b>
	<b>£</b>	<b>£</b>
Essex County Council – FABA	7,200	7,200
Essex County Council – SLA	122,000	122,000
CitA – BPL Business Development Manager	39,778	3,750
Consumer Project	4,700	-
Essex Community Fund	25,000	-
	<u>198,678</u>	<u>132,950</u>

The income from charitable activities was £198,678 (2019: £132,950) of which £191,478 was restricted (2019: £132,950).

**3. INVESTMENT INCOME**

	<b>2020</b>	<b>2019</b>
	<b>£</b>	<b>£</b>
Bank interest received	201	-
	<u>201</u>	<u>-</u>

**CITIZENS ADVICE ESSEX LIMITED**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2020**

**4. OTHER INCOME**

	<b>2020</b>	<b>2019</b>
	<b>£</b>	<b>£</b>
Income from members	2,250	3,000
Income from members – Business Development Manager	-	30,001
	<u>2,250</u>	<u>33,001</u>

Income of £2,250 received 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.

**5. RESOURCES EXPENDED**

	<b>Unrestricted funds</b>	<b>Restricted funds</b>	<b>Total Funds 2020</b>	<b>Total Funds 2019</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
General Advisory Services	10,289	184,007	194,296	130,921
Governance Costs	1,176	-	1,176	900
	<u>11,465</u>	<u>184,007</u>	<u>195,472</u>	<u>131,821</u>

<b>Natural classification of expenditure</b>	<b>2020</b>	<b>2019</b>
	<b>£</b>	<b>£</b>
Provision of FABAs	2,315	3,820
Provision of SLA	122,000	122,000
Provision of consumer project	5,475	-
Universal Credit Best Practice Lead administration	7,950	-
Staff costs	46,122	-
Recruitment costs	2,389	1,616
Support costs	3,000	3,000
Office costs	1,632	165
Governance costs	1,176	900
Other costs	3,413	320
	<u>195,472</u>	<u>131,821</u>

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

**6. TRUSTEES' REMUNERATION AND BENEFITS**

There were no trustees' remuneration or benefits for the year ended 31 March 2020, nor for the year ended 31 March 2019.

**Trustees' expenses**

There were no trustees' expenses paid during the year ended 31 March 2020, nor in the year ended 31 March 2019.

**CITIZENS ADVICE ESSEX LIMITED**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2020**

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**7. STAFF COSTS**

	<b>2020</b>	<b>2019</b>
	<b>£</b>	<b>£</b>
Wages and salaries	43,871	-
Employers National Insurance	1,070	-
Pension costs	1,181	-
	<u>46,122</u>	<u>-</u>

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

	<b>2020</b>	<b>2019</b>
Charitable purposes	2	-
	<u>2</u>	<u>-</u>

No employee received remuneration of more than £60,000 during the year (2019: Nil).

**8. INDEPENDENT EXAMINERS REMUNERATION**

The Independent Examiners' Remuneration paid in the year to 31 March 2020 was £1,176.

**CITIZENS ADVICE ESSEX LIMITED**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2020**

**9. FIXED ASSETS**

	<b>Computer Equipment £</b>	<b>Total £</b>
<b>Cost</b>		
As at 1 April 2019	984	984
Additions	-	-
As at 31 March 2020	<u>984</u>	<u>984</u>
<b>Depreciation</b>		
As at 1 April 2019	279	279
Charge for the year	197	197
As at 31 March 2020	<u>476</u>	<u>476</u>
<b>Net book value</b>		
As at 31 March 2020	<u>508</u>	<u>508</u>
As at 31 March 2019	<u>705</u>	<u>705</u>

**10. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	<b>2020 £</b>	<b>2019 £</b>
Taxation and social security	1,280	-
Accruals and deferred income	3,484	1,060
Other creditors	181	-
	<u>4,945</u>	<u>1,060</u>



**CITIZENS ADVICE ESSEX LIMITED**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2020**

**10. MOVEMENT IN FUNDS**

	At 1 April 2019 £	Incoming resources £	Outgoing resources £	Transfers between funds £	At 31 March 2020 £
<b>UNRESTRICTED FUNDS</b>					
General fund	7,488	9,651	(11,465)	5,980	11,654
Designated fund	-	-	-	45,001	45,001
	<u>7,488</u>	<u>9,651</u>	<u>(11,465)</u>	<u>50,981</u>	<u>56,655</u>
<b>RESTRICTED FUNDS</b>					
Essex County Council – FABA	5,980	-	-	(5,980)	-
Essex County Council – SLA	-	122,000	(122,000)	-	-
Member SLAs – Business Development Manager	45,001	-	-	(45,001)	-
CitA – Business Development Manager	2,750	-	(2,750)	-	-
Essex Community Fund	-	25,000	(19,479)	-	5,521
Consumer Project	-	4,700	(4,700)	-	-
Universal Credit Best Practice Lead	-	39,778	(35,078)	-	4,700
	<u>53,731</u>	<u>191,478</u>	<u>(184,007)</u>	<u>(50,981)</u>	<u>10,221</u>
<b>TOTAL FUNDS</b>	<u>61,219</u>	<u>201,129</u>	<u>(195,472)</u>	<u>-</u>	<u>66,876</u>

**11. PURPOSES OF RESTRICTED FUNDS**

**Essex County Council – SLA (Service Level Agreement)**

This is funding to support the member Local Citizens Advice with regards to the continued provision of free, independent, impartial advice and information to residents within the Essex County Council area.

**CitA – Business Development Manager Best Practice Lead**

This is grant funding to support the set up and recruitment for the business development manager position.

**Essex Community Fund**

This is funding to support with the costs of a business development manager for a four year period.

**Consumer Project**

This is funding from receiving referrals from Trading Standards for vulnerable clients.

**Universal Credit Best Practice Lead**

Funding research to guide best practice for Citizens Advice support for Universal Credit applicants.

**12. PURPOSES OF DESIGNATED FUNDS**

**Member SLAs – Business Development Manager**

This is funding to support 50% of the costs of a business development manager for a two year period.

**CITIZENS ADVICE ESSEX LIMITED  
NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2020**

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**13. 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 2020 was 10.

**14. CONTROL**

The charity is controlled by its Trustees/Directors.

**15. RELATED PARTY DISCLOSURE**

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

Richard Armitage	Uttlesford
Andrew Hunter	South Essex
Neil Muir	Rochford & Rayleigh
David Pickles	Maldon
Philip Stepney	Southend
Susan Wilson	Braintree, Halstead & Witham
John Barber	Harlow
Keith Dabbs	Chelmsford
Tonia Parsons	Tendring
Michael Poole	Colchester
Jean Wells	Epping
Peter Boddam-Whetham	Maldon
Philip Wakeling	Maldon
Paula Whittle	Southend

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 publicly available.

**CITIZENS ADVICE ESSEX LIMITED**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2020**

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**16. STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 MARCH 2019**  
**(INCORPORATING THE INCOME AND EXPENDITURE ACCOUNT)**

	<b>Unrestricted funds £</b>	<b>Restricted funds £</b>	<b>Total funds £</b>
<b>Income from:</b>			
Charitable activities	-	132,950	132,950
Other	3,000	30,001	33,001
<b>Total income</b>	<u>3,000</u>	<u>162,951</u>	<u>165,951</u>
<b>Expenditure on:</b>			
Charitable activities	5,001	126,820	131,821
<b>Total expenditure</b>	<u>5,001</u>	<u>126,820</u>	<u>131,821</u>
<b>Net income / (expenditure)</b>	<u>(2,001)</u>	<u>36,131</u>	<u>34,130</u>
Transfers between funds	(15,000)	15,000	-
<b>Net movement in funds</b>	<u>(17,001)</u>	<u>51,131</u>	<u>34,130</u>
<b>Reconciliation of funds</b>			
Total funds brought forward	24,489	2,600	27,089
<b>Total funds carried forward</b>	<u>7,488</u>	<u>53,731</u>	<u>61,219</u>