

Registration number NI049516

**ARMAGH & DISTRICT  
CITIZENS ADVICE BUREAU**

**Advice for all**

**ANNUAL REPORT  
FOR  
2010/2011**

**FRIDAY**



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JNI	12/08/2011	83
	COMPANIES HOUSE	
JNI	22/06/2011	116
	COMPANIES HOUSE	

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## **Company information**

Directors	Lynd Roper Gordon Frazer Mary Curran Damian Grimley Freda Donnelly Sylvia McRoberts Mealla Bratton Paul Corrigan – Resigned 31 March 2011 Eamon Donnelly – Appointed 16 June 2010 Dudley Majoram – Appointed 16 June 2010
Company number	NI049516
Registered office	9 McCrum's Court ARMAGH Co ARMAGH BT61 7RS
Auditors	J M McAllister & Co 11 College Street ARMAGH BT61 9BT
Bankers	Ulster Bank ARMAGH Branch 7 Upper English Street ARMAGH BT61 7BL



**ARMAGH & DISTRICT CITIZENS ADVICE BUREAU**  
**Company limited by guarantee**

**Directors' report**  
**for the year ended 31 March 2011**

The directors present their report and the financial statements for the year ended 31 March 2011

**Principal activity**

The principal activity of the organisation is to provide advice and information to the community of Armagh City & District Council Area

**Directors**

The directors who served during the year are as stated below

Lynd Roper	Freda Donnelly
Sylvia McRoberts	Gordon Frazer
Mealla Bratton	Mary Curran
Paul Corrigan – 31 March 2011	Damian Grimley
Eamon Donnelly	Dudley Majoram

**Statement of directors' responsibilities**

The directors are responsible for preparing the Directors' Report and the financial statements in accordance with applicable law and regulations

Company law requires the directors to prepare financial statements for each financial year. Under that law the directors have elected to prepare the financial statements in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law). Under company law the directors must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the company and of the profit or loss of the company for that year. In preparing these financial statements, the directors are required to

- select suitable accounting policies and 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 company will continue in business

The directors are responsible for keeping adequate accounting records that are sufficient to show and explain the company's transactions and disclose with reasonable accuracy at any time the financial position of the company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

In so far as the directors are aware

- there is no relevant audit information (information needed by the company's auditors in connection with preparing their report) of which the company's auditors are unaware, and
- the directors have taken all the steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the company's auditors are aware of that information



**ARMAGH & DISTRICT CITIZENS ADVICE BUREAU**  
**Company limited by guarantee**

**Directors' report**  
**for the year ended 31 March 2011**

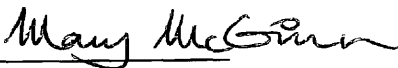
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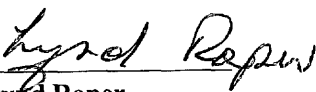
**Auditors**

J M McAllister & Co are deemed to be reappointed in accordance with an elective resolution made under the Companies Act 2006

This report is prepared in accordance with the special provisions of part 15 of the Companies Act 2006 relating to small companies

This report was approved by the Board on 01/06/2011 and signed on its behalf by

  
**Mary McGinn**  
**Secretary**

  
**Lynd Roper**  
**Director**



**Independent auditor's report to the members of  
ARMAGH & DISTRICT CITIZENS ADVICE BUREAU**

We have audited the financial statements of ARMAGH & DISTRICT CITIZENS ADVICE BUREAU for the year ended 31 March 2011 which comprise the Profit and Loss Account, the Balance Sheet, the Cash Flow Statement and the related notes. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

This report is made solely to the company's members, as a body, in accordance with Sections 495 and 496 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the company's members those matters we are required to state to them in an 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 company and the company's members as a body, for our audit work, for this report, or for the opinions we have formed.

**Respective responsibilities of directors and auditors**

As explained more fully in the Directors' Responsibilities Statement set out on page 1 - 2, the directors are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view. Our responsibility is to audit the financial statements in accordance with applicable law and International Standards on Auditing (UK and Ireland). Those standards require us to comply with the Auditing Practices Board's (APB's) Ethical Standards for Auditors.

**Scope of the audit of the financial statements**

An audit involves obtaining evidence about the amounts and disclosures in the financial statements sufficient to give reasonable assurance that the financial statements are free from material misstatement, whether caused by fraud or error. This includes an assessment of whether the accounting policies are appropriate to the company's circumstances and have been consistently applied and adequately disclosed, and the overall presentation of the financial statements.

**Opinion on the financial statements**

In our opinion the financial statements

- give a true and fair view of the state of the company's affairs as at 31 March 2011 and of its profit for the year then ended,
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice, and
- have been prepared in accordance with the requirements of the Companies Act 2006.

**Opinion on other matter prescribed by the Companies Act 2006**

In our opinion the information given in the Directors' Report for the financial year for which the financial statements are prepared is consistent with the financial statements.

**Matters on which we are required to report by exception**

We have nothing to report in respect of the following matters where the Companies Act 2006 requires us to report to you if, in our opinion

- adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us, or
- the financial statements are not in agreement with the accounting records and returns, or



**Independent auditor's report to the members of  
ARMAGH & DISTRICT CITIZENS ADVICE BUREAU**

continued

- certain disclosures of directors' remuneration specified by law are not made, or
- we have not received all the information and explanations we require for our audit



**Mark Matthews  
J M McAllister & Co  
Accountants & Auditors**

**21 June 2011**

**11 College Street  
ARMAGH  
BT61 9BT**



# **ARMAGH & DISTRICT CITIZENS ADVICE BUREAU**

## **Unrestricted Funds Revenue Account for the year ended 31 March 2011**

	<b>2011</b>		<b>2010</b>	
	£	£	£	£
<b>Income</b>				
Armagh City & Dist Council	89,798		78,000	
Armagh City & District Council (notional)	5,150	94,948	5,150	83,150
	<hr/>		<hr/>	
<b>Grants</b>				
Social Health & Social Care Trust	19,758		10,000	
Lloyds TSB Foundation	5,000			
SSA Benefit Uptake Project	1,711	26,469	1,913	11,913
	<hr/>		<hr/>	
<b>Subscriptions &amp; Fees</b>				
Management Fee			780	
Conference of St Vincent de'Paul			2,000	
Donations (grateful clients)	623		801	
Volunteers' Prize			95	
Training Allowance	705	1,328		3,676
	<hr/>		<hr/>	
Bank interest		10		118
		<hr/>		<hr/>
		122,755		98,857
<b>Administrative expenses</b>				
Salaries & NIC	94,938		83,277	
Volunteer expenses, travel etc	2,557		4,290	
Staff Training	705			
Rent, light, heat & insurance ACDC (notional)	5,150		5,150	
NACAB subscription	749		832	
NACAB professional indemnity insurance			468	
Outreach rental	235		160	
Insurance	1,888		519	
Cleaning	27		70	
IT Maintenance contracts	1,529		1,843	
General administration	1,125		1,374	
Telephone	1,482		1,463	
Audit fees	3,710		7,405	
Bank charges	78		75	
Sundry expenses	420		284	
Depreciation on equipment and furniture	1,078		1,251	
	<hr/>		<hr/>	
		(115,671)		(108,411)
<b>Surplus/(Deficit) for year to accumulated fund</b>		<hr/>		<hr/>
		7,084		(9,555)
		<hr/>		<hr/>

**Reporting Auditor's Report – see Pages 5 – 6**  
**The notes on page 11 form part of these accounts**



# **ARMAGH & DISTRICT CITIZENS ADVICE BUREAU**

## **RESTRICTED FUNDS (DOMESTIC VIOLENCE DROP-INCENTRE) ACCOUNTS - YEAR ENDED 31 MARCH 2011**

	<b>2011</b>		<b>2010</b>	
	£	£	£	£
<b>RESTRICTED FUNDS</b>				
<b>INCOME</b>				
Armagh Community Safety Partnership	5,250		3,761	
	<u>5,250</u>		<u>3,761</u>	
<b>EXPENSES</b>				
Salaries & NIC	3,593		3,145	
Travelling expenses				
Telephone			317	
Management fees	628		780	
Administration	171		82	
Insurance				
Website	88		86	
Training				
Computer maintenance	65			
Sundry	<u>65</u>		<u>86</u>	
<b>TOTAL EXPENDITURE</b>		<u>4,545</u>		<u>4,410</u>
Surplus/(Deficit) in period c/fwd		<u><u>705</u></u>		<u><u>(649)</u></u>

Reporting Auditor's Report - see Pages 5 - 6  
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**ARMAGH & DISTRICT CITIZENS ADVICE BUREAU**

**SUMMARY OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 MARCH 2011**

	<b>Unrestricted Funds</b>	<b>Restricted Funds</b>	<b>Total Funds 2011</b>	<b>Total Funds 2010</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
<b>Income &amp; Expenditure</b>				
<b>Incoming Resources</b>				
Corefunding	94,948	5,250	100,198	86,911
Grants Receivable	26,469		26,469	11,913
Other Income	1,338		1,338	3,794
<b>Total Incoming Resources</b>	<b>122,755</b>	<b>5,250</b>	<b>128,005</b>	<b>102,618</b>
<b>Resources Expended</b>				
Managements and Administration of the Charity	115,671	4,545	120,216	112,821
<b>Net Incoming (Outgoing) Resources</b>				
Before Transfers	7,084	705	7,789	-10,203
Funds Balance brought forward at 1 April 2010	13,920	-649	14,569	24,124
Funds Balance carried forward at 31 March 2011	21,004	56	22,358	13,921
Liability against unexpended funds	0	0	0	2,496
Surplus/(Deficit) relating to Armagh & District Citizens Advice Bureau	21,004	56	22,358	11,425

**Reporting Auditor's Report - see Pages 5 - 6**  
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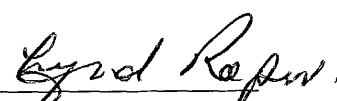
# **ARMAGH & DISTRICT CITIZENS ADVICE BUREAU**

## **Balance sheet as at 31 March 2011**

	<b>2011</b>		<b>2010</b>	
	£	£	£	£
<b>Fixed assets</b>				
Equipment & Furniture at cost		18,685		18,685
Less accumulated depreciation	14,757		12,428	
charges this year	1,078	15,835	1,251	13,679
		<u>2,850</u>		<u>5,006</u>
<b>Current assets</b>				
Current account	10,937		1,189	
Domestic violence account	166		1,445	
Contingency fund	6,010		6,000	
Cash in hand	8		7	
		<u>17,121</u>		<u>8,641</u>
<b>Total current assets</b>		<u>19,971</u>		<u>13,647</u>
 Restricted funds paid in advance		 2,387		 922
<b>Net unrestricted assets</b>		<u>22,358</u>		<u>14,569</u>
 <b>Capital account</b>				
Brought forward at 1 April 2009		14,569		24,124
Surplus/(Deficit) for the year		7,789		(9,555)
		<u>22,358</u>		<u>14,569</u>

These financial statements have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies

The financial statements were approved by the Board on 01/06/2011 and signed on its behalf by

  
Lynd Roper

**Reporting Auditor's Report - see Pages 5 - 6**  
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**NOTES TO THE FINANCIAL STATEMENTS  
YEAR ENDED 31 MARCH 2011**

**1 Accounting Policies**

These Financial Statements are prepared in accordance with the Statement of Recommended Practice "Accounting by Charities" and comply with financial reporting standards of the Accounting Standards Board

**1.1 Tangible Fixed Assets and Depreciation**

Fixed Assets are stated at cost less depreciation. Depreciation is provided at the following rates estimated to write off the cost of each asset over the term of its expected useful life as follows

Office Equipment	20% on a Reducing Balancing Basis
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**1.2 Basis of Accounting**

The financial statements are prepared in accordance with the historical cost convention

**2 Income**

**i) Grants**

Grants represented all amounts received and receivable during the year. Grants that relate to specific expenditures are treated as Restricted Income which is credited to the Statement of Financial Activities

Revenue grants are credited to the Statement of Financial Activities in the same year as the related expenditure is incurred

**ii) Donations**

This comprises amounts received during the year

**iii) Other Income**

This includes all of the income received and receivable during the year

**Expenditure**

**i) Direct Charitable Expenditure**

This represents all expenditure directly attributable to charitable causes

**ii) Fund raising and Publicity**

This includes all direct expenditure incurred on advertising and publicity as well as fund raising activities

**iii) Management and Administration**

This includes all other expenditure not directly allocated above and a proportion of the overheads costs attributable to the management and administration of the company

**iv) Overhead Costs**

Overhead costs arising centrally which are directly attributable to other activities of the organisation have been apportioned to those activities on appropriate bases. These bases include allocations by number of staff, by value of assets and by number of projects

**3 Fund Accounting**

The Charity has various types of funds for which it is responsible, and which require separate disclosure. These are as follows

**Restricted Funds**

Grants or donations received, which are earmarked by the donor for specific purposes within the overall aims of the organisation

**Unrestricted Funds**

Funds which are expendable at the discretion of the Directors in furtherance of the objects of the charity. Such funds may be held in order to finance capital investment and working capital

**Reporting Auditor's Report – see Pages 5 - 6**

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