

**Charity Registration No. 1086163**

**Company Registration No. 4171801**

**EASTBOURNE CITIZENS' ADVICE  
BUREAU**

**TRUSTEES' REPORT AND ACCOUNTS**

**YEAR ENDED 31 MARCH 2009**

# EASTBOURNE CITIZENS' ADVICE BUREAU

## LEGAL AND ADMINISTRATIVE INFORMATION

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### **Trustees**

M Prescott  
K Macdonald  
H Graham  
G Keep  
J Boyle  
H Riddick  
N Williams  
P Austin  
M Frayne  
H Puryer

### **Secretary**

A Bruzon

### **Charity number**

1086163

### **Company number**

4171801

### **Principal address**

Unit 6  
Highlight House  
8 St Leonards Road  
Eastbourne  
East Sussex  
BN21 3UH

### **Independent examiner**

A B Griffiths FCA DChA  
18 Hyde Gardens  
Eastbourne  
East Sussex  
BN21 4PT

### **Bankers**

CAF Cash Limited  
PO Box 289  
West Malling  
Kent  
ME19 4TA

# EASTBOURNE CITIZENS' ADVICE BUREAU

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# **EASTBOURNE CITIZENS' ADVICE BUREAU**

## **TRUSTEES' REPORT FOR THE YEAR ENDED 31 MARCH 2009**

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The trustees present their report and accounts for the year ended 31 March 2009.

The accounts have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the charity's Memorandum and Articles of Association, the Companies Act 1985, the Charities Act 1993 and the Statement of Recommended Practice, "Accounting and Reporting by Charities", issued in March 2005.

### **Structure, governance and management**

The charity was incorporated on 2 March 2001. The charity's number is 1086163. It is governed by its Memorandum and Articles of Association.

The charity's objectives are to promote any charitable purpose for the benefit of the community in East Sussex by advancement of education, the protection and preservation of health and the relief of poverty, sickness and distress.

The trustees, who are also the directors of the company for the purpose of the company law, who served during the year were:

M Prescott

K Macdonald

H Graham

G Keep

J Boyle

H Riddick

N Williams

P Austin

M Frayne

(Appointed 4 November 2008)

H Puryer

(Appointed 4 November 2008)

The charity is controlled and managed by a Committee of Management. New trustees are appointed by the Committee of Management in accordance with the charitable company's Memorandum and Articles of Association.

None of the trustees has any beneficial interest in the company. All of the trustees are members of the company and guarantee to contribute £1 in the event of a winding up.

The bureau is an independent member of the National Association of Citizens' Advice Bureaux.

The trustees have assessed the major risks to which the charity is exposed, and are satisfied that systems are in place to mitigate exposure to the major risks.

## **EASTBOURNE CITIZENS' ADVICE BUREAU**

### **TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2009**

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#### **Objectives and activities**

The trustees have paid due regard to the Public Benefit guidance issued by the Charity Commission in deciding what activities the charity should undertake during the year. Full details of how the charity complies with this guidance is contained within the separate detailed Annual report 2008/2009.

The policy adopted in furtherance of these objects is to provide Citizens Advice Bureau services and outlets supplying a free, independent, confidential and impartial service of advice, information and counsel for the public. There has been no change in this policy during the year.

#### **Achievements and performance**

Full details of the activities, achievements and performance of the charity during the year are contained within the separate detailed Annual Report 2008/2009.

#### **Financial review**

The financial result for the year shows a deficit of £5,793, comprising a deficit of £7,554 on unrestricted funds and a surplus of £1,761 on restricted funds.

The charity's main asset is its cash reserves, although £24,965 of these are represented by designated and restricted funds. After excluding those reserves represented by the designated and restricted funds, available reserves are satisfactory compared to the charity's monthly expenditure. It is the trustees' long-term intention to build up future reserves to a level equivalent to 4 months expenditure.

Notes 15, 16 and 17 set out an analysis of the assets attributable to the various funds and a description of the funds. These assets are sufficient to meet the charity's obligations on a fund by fund basis.

On behalf of the board of trustees

M Prescott

**Trustee**

Dated: 14 October 2009

## **EASTBOURNE CITIZENS' ADVICE BUREAU**

### **INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF EASTBOURNE CITIZENS' ADVICE BUREAU**

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I report on the accounts of the charity for the year ended 31 March 2009, which are set out on pages 4 to 15.

#### **Respective responsibilities of trustees and examiner**

The trustees, who are also the directors of Eastbourne Citizens' Advice Bureau 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 43(2) of the Charities Act 1993 (the 1993 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:

- (i) examine the accounts under section 43 of the 1993 Act;
- (ii) to follow the procedures laid down in the general Directions given by the Charity Commission under section 43(7)(b) of the 1993 Act; and
- (iii) to state whether particular matters have come to my attention.

#### **Basis of 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 from 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 statement below.

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

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

- (a) which gives me reasonable cause to believe that in any material respect the requirements:
  - (i) to keep accounting records in accordance with section 221 of the Companies Act 1985; and
  - (ii) to prepare accounts which accord with the accounting records, comply with the accounting requirements of section 226A of the Companies Act 1985 and with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charitieshave not been met; or
- (b) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

**A B Griffiths FCA DChA**

18 Hyde Gardens  
Eastbourne  
East Sussex  
BN21 4PT

Dated: 14 October 2009

EASTBOURNE CITIZENS' ADVICE BUREAU

STATEMENT OF FINANCIAL ACTIVITIES  
INCLUDING INCOME AND EXPENDITURE ACCOUNT  
FOR THE YEAR ENDED 31 MARCH 2009

	Notes	Unrestricted funds £	Designated funds £	Restricted funds £	Total 2009 £	Total 2008 £
<b><u>Incoming resources from generated funds</u></b>						
Donations and legacies	2	121,841	-	3,020	124,861	126,359
Investment income	3	9,747	-	-	9,747	7,638
		131,588	-	3,020	134,608	133,997
Incoming resources from charitable activities	4	-	-	102,820	102,820	65,006
Other incoming resources	5	560	-	-	560	429
<b>Total incoming resources</b>		132,148	-	105,840	237,988	199,432
<b><u>Resources expended</u></b>						
<b>Charitable activities</b>						
Advisory services		153,857	-	1,780	155,637	139,920
Project costs		-	-	86,496	86,496	63,596
<b>Total charitable expenditure</b>		153,857	-	88,276	242,133	203,516
Governance costs		1,249	-	399	1,648	2,483
<b>Total resources expended</b>		155,106	-	88,675	243,781	205,999
<b>Net (outgoing)/incoming resources before transfers</b>		(22,958)	-	17,165	(5,793)	(6,567)
Management charges between funds		15,404	-	(15,404)	-	-
<b>Net (expenditure)/income for the year/ Net movement in funds</b>		(7,554)	-	1,761	(5,793)	(6,567)
Fund balances at 1 April 2008		83,091	4,000	19,204	106,295	112,862
<b>Fund balances at 31 March 2009</b>		75,537	4,000	20,965	100,502	106,295

# EASTBOURNE CITIZENS' ADVICE BUREAU

## BALANCE SHEET AS AT 31 MARCH 2009

	Notes	2009		2008	
		£	£	£	£
<b>Fixed assets</b>					
Tangible assets	11		504		1,099
<b>Current assets</b>					
Debtors	12	15,816		6,845	
Cash at bank and in hand		86,803		109,519	
		<u>102,619</u>		<u>116,364</u>	
<b>Creditors: amounts falling due within one year</b>	13	<u>(2,621)</u>		<u>(11,168)</u>	
<b>Net current assets</b>			<u>99,998</u>		<u>105,196</u>
<b>Total assets less current liabilities</b>			<u>100,502</u>		<u>106,295</u>
<b>Income funds</b>					
Restricted funds	15		20,965		19,204
Unrestricted funds:					
Designated funds	16		4,000		4,000
Other charitable funds			<u>75,537</u>		<u>83,091</u>
			<u>100,502</u>		<u>106,295</u>

**EASTBOURNE CITIZENS' ADVICE BUREAU**

**BALANCE SHEET (CONTINUED)  
AS AT 31 MARCH 2009**

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The company is entitled to the exemption from the audit requirement contained in section 249A(1) of the Companies Act 1985, for the year ended 31 March 2009. No member of the company has deposited a notice, pursuant to section 249B(2), requiring an audit of these accounts.

The directors acknowledge their responsibilities for:

- (a) ensuring that the company keeps accounting records which comply with section 221 of the Act; and
- (b) preparing accounts which give a true and fair view of the state of affairs of the company at 31 March 2009 and of its profit for the year then ended in accordance with section 226, and otherwise comply with the requirements of the Act relating to accounts, so far as applicable to the company.

The accounts were approved by the Board on 14 October 2009

M Prescott  
**Trustee**

K Macdonald  
**Trustee**

**Company Registration No. 4171801**

# EASTBOURNE CITIZENS' ADVICE BUREAU

## NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2009

### 1 Accounting policies

#### 1.1 Basis of preparation

The accounts have been prepared under the historical cost convention.

The accounts have been prepared in accordance with applicable accounting standards, the Statement of Recommended Practice, "Accounting and Reporting by Charities", issued in March 2005 and the Companies Act 1985.

#### 1.2 Incoming resources

Donations, legacies and other forms of voluntary income are recognised as incoming resources when receivable, except insofar as they are incapable of financial measurement.

Grants are accounted for in the period to which they relate.

#### 1.3 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 less estimated residual value of each asset over its expected useful life, as follows:

Computers	33 % straight line
Fixtures, fittings & equipment	33 % straight line

### 2 Donations and legacies

	Unrestricted funds £	Restricted funds £	Total 2009 £	Total 2008 £
Donations and gifts	3,715	3,020	6,735	4,605
Grants receivable for core activities	118,126	-	118,126	121,754
	<u>121,841</u>	<u>3,020</u>	<u>124,861</u>	<u>126,359</u>

#### Grants receivable for core activities

Unrestricted funds:

EBC Grants receivable	95,000	93,300
Help the Aged	5,000	5,024
ESCC Age Concern grant	5,350	5,350
EBC Housing Benefit grant	8,000	15,000
ESCC Bureau grant	3,276	3,080
Other grants	1,500	-
	<u>118,126</u>	<u>121,754</u>

**EASTBOURNE CITIZENS' ADVICE BUREAU**

**NOTES TO THE ACCOUNTS (CONTINUED)  
FOR THE YEAR ENDED 31 MARCH 2009**

**3 Investment income**

	<b>2009</b>	<b>2008</b>
	<b>£</b>	<b>£</b>
Rental income	5,083	2,000
Interest receivable	4,664	5,638
	<u>9,747</u>	<u>7,638</u>

**4 Incoming resources from charitable activities**

	<b>2009</b>	<b>2008</b>
	<b>£</b>	<b>£</b>
Project funds - advisory services	<u>102,820</u>	<u>65,006</u>

Included within income relating to project funds - advisory services are the following grants:

Legal Services grant	49,348	35,184
Royal British Legion grant	53,472	29,822
	<u>102,820</u>	<u>65,006</u>

**5 Other incoming resources**

	<b>2009</b>	<b>2008</b>
	<b>£</b>	<b>£</b>
Other income	<u>560</u>	<u>429</u>

EASTBOURNE CITIZENS' ADVICE BUREAU

NOTES TO THE ACCOUNTS (CONTINUED)  
FOR THE YEAR ENDED 31 MARCH 2009

6 Total resources expended

	Staff Depreciation costs		Other costs	Total 2009	Total 2008
	£	£	£	£	£
<b>Charitable activities</b>					
<u>Advisory services</u>					
Activities undertaken directly	100,566	1,225	22,453	124,244	112,973
Support costs	-	-	31,393	31,393	26,947
<b>Total</b>	<b>100,566</b>	<b>1,225</b>	<b>53,846</b>	<b>155,637</b>	<b>139,920</b>
<u>Project costs</u>					
Activities undertaken directly	76,571	126	4,512	81,209	61,949
Support costs	-	-	5,287	5,287	1,647
<b>Total</b>	<b>76,571</b>	<b>126</b>	<b>9,799</b>	<b>86,496</b>	<b>63,596</b>
	<u>177,137</u>	<u>1,351</u>	<u>63,645</u>	<u>242,133</u>	<u>203,516</u>
<b>Governance costs</b>	<b>-</b>	<b>-</b>	<b>1,648</b>	<b>1,648</b>	<b>2,483</b>
	<u>177,137</u>	<u>1,351</u>	<u>65,293</u>	<u>243,781</u>	<u>205,999</u>

Governance costs includes payments to the independent examiner of £1,648 (2008: £2,483) for examination fees and £Nil (2008: £Nil) for other services.

# EASTBOURNE CITIZENS' ADVICE BUREAU

## NOTES TO THE ACCOUNTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2009

### 7 Activities undertaken directly

	2009	2008
	£	£
Other costs relating to advisory services comprise:		
Travel and subsistence	5,151	4,021
Training	944	486
Telephone	4,337	4,266
Postage	4,854	5,188
Computer expenses	3,067	4,948
Subscriptions	189	75
Sundry expenses	128	42
Bank charges	60	60
Legal and professional fees	756	867
Reference books and materials	1,190	-
Staff recruitment	577	-
Consortium coordinator salary and costs	1,200	-
	<u>22,453</u>	<u>19,953</u>
Other costs relating to project costs comprise:		
Printing, postage and stationery	3,486	2,645
Subscriptions	140	238
RBL Recruitment costs	-	3,593
Project sundries	50	60
Legal and professional fees	836	-
	<u>4,512</u>	<u>6,536</u>

# EASTBOURNE CITIZENS' ADVICE BUREAU

## NOTES TO THE ACCOUNTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2009

### 8 Support costs

	Advisory services £	Project costs £	Total 2009 £	Total 2008 £
Support costs	31,393	5,287	36,680	28,594
	<u>31,393</u>	<u>5,287</u>	<u>36,680</u>	<u>28,594</u>
<u>Advisory services</u>				
Rent and rates			21,604	17,905
Insurance			2,363	2,748
Light and heat			2,299	1,556
Cleaning			2,553	2,953
Repairs and renewals			2,574	1,785
			<u>31,393</u>	<u>26,947</u>
<u>Project costs</u>				
Management fees			3,500	1,500
Repairs and renewals			1,787	147
			<u>5,287</u>	<u>1,647</u>

### 9 Trustees

None of the trustees (or any persons connected with them) received any remuneration or reimbursed expenses during the year. However, the trustee K Macdonald is also a partner in the firm Price & Company, Chartered Accountants, which provides payroll services to the Bureau. These services have been approved by the trustees.

**EASTBOURNE CITIZENS' ADVICE BUREAU**

**NOTES TO THE ACCOUNTS (CONTINUED)  
FOR THE YEAR ENDED 31 MARCH 2009**

**10 Employees**

**Number of employees**

The average monthly number of employees during the year was:

	<b>2009</b>	<b>2008</b>
	<b>Number</b>	<b>Number</b>
Projects & bureau	8	6

**Employment costs**

	<b>2009</b>	<b>2008</b>
	<b>£</b>	<b>£</b>
Wages and salaries	158,218	134,570
Social security costs	14,860	9,969
Other pension costs	4,059	2,030
	<u>177,137</u>	<u>146,569</u>

There were no employees whose annual emoluments were £60,000 or more.

**11 Tangible fixed assets**

	<b>Computers</b>	<b>Fixtures, fittings &amp; equipment</b>	<b>Total</b>
	<b>£</b>	<b>£</b>	<b>£</b>
<b>Cost</b>			
At 1 April 2008	17,587	11,050	28,637
Additions	757	-	757
<b>At 31 March 2009</b>	<u>18,344</u>	<u>11,050</u>	<u>29,394</u>
<b>Depreciation</b>			
At 1 April 2008	16,578	10,960	27,538
Charge for the year	1,262	90	1,352
<b>At 31 March 2009</b>	<u>17,840</u>	<u>11,050</u>	<u>28,890</u>
<b>Net book value</b>			
<b>At 31 March 2009</b>	<u>504</u>	<u>-</u>	<u>504</u>
At 31 March 2008	<u>1,009</u>	<u>90</u>	<u>1,099</u>

**EASTBOURNE CITIZENS' ADVICE BUREAU**

**NOTES TO THE ACCOUNTS (CONTINUED)  
FOR THE YEAR ENDED 31 MARCH 2009**

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<b>12 Debtors</b>	<b>2009</b>	<b>2008</b>
	<b>£</b>	<b>£</b>
Other debtors	-	116
Prepayments and accrued income	15,816	6,729
	<u>15,816</u>	<u>6,845</u>
<b>13 Creditors: amounts falling due within one year</b>	<b>2009</b>	<b>2008</b>
	<b>£</b>	<b>£</b>
Accruals	2,621	11,168
	<u>2,621</u>	<u>11,168</u>
<b>14 Pension and other post-retirement benefit commitments</b>		
<b>Defined contribution</b>		
	<b>2009</b>	<b>2008</b>
	<b>£</b>	<b>£</b>
Contributions payable by the company for the year	4,059	2,030
	<u>4,059</u>	<u>2,030</u>

## EASTBOURNE CITIZENS' ADVICE BUREAU

### NOTES TO THE ACCOUNTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2009

#### 15 Restricted funds

The income funds of the charity include restricted funds comprising the following unexpended balances of donations and grants held on trust for specific purposes:

	Movement in funds				
	Balance at 1 April 2008	Incoming resources	Resources expended	Transfers	Balance at 31 March 2009
	£	£	£	£	£
Legal Services Commission	15,251	49,348	(39,187)	(9,286)	16,126
Credit Union	364	-	-	-	364
Royal British Legion	2,199	53,492	(48,201)	(6,118)	1,372
Homeless Fund	1,390	-	-	-	1,390
Repair Fund	-	3,000	(1,287)	-	1,713
	<u>19,204</u>	<u>105,840</u>	<u>(88,675)</u>	<u>(15,404)</u>	<u>20,965</u>

The funds of the Legal Services Commission are to provide money advice on both debts and the availability of welfare benefits.

The Credit Union Fund was to set up a local financial bureau which is now operating independently of the Bureau. The balance of the funds are to be paid over to the Credit Union.

The Royal British Legion Fund provides a welfare rights and money advice service to serving and ex- UK Armed Forces personnel and their dependents.

The Homeless Fund is monies held to pay for the expenses and short stay accommodation of homeless people.

The Repair Fund is monies held to pay for general repairs to the premises occupied by the Bureau.

The Bureau manages these independently funded schemes within the main offices and receives contributions towards the running costs of the property.

**EASTBOURNE CITIZENS' ADVICE BUREAU**

**NOTES TO THE ACCOUNTS (CONTINUED)  
FOR THE YEAR ENDED 31 MARCH 2009**

**16 Designated funds**

The income funds of the charity include the following designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes:

	<b>Balance at 1 April 2008</b>	<b>Movement in funds</b>		<b>Balance at 31 March 2009</b>
	<b>£</b>	<b>Incoming resources</b>	<b>Resources expended</b>	<b>£</b>
		<b>£</b>	<b>£</b>	
Property dilapidations reserve	4,000	-	-	4,000
	<u>4,000</u>	<u>-</u>	<u>-</u>	<u>4,000</u>

The Property dilapidations reserve is set aside for renovations to the offices at Highlight House, Eastbourne.

**17 Analysis of net assets between funds**

	<b>Unrestricted funds</b>	<b>Designated funds</b>	<b>Restricted funds</b>	<b>Total</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
Fund balances at 31 March 2009 are represented by:				
Tangible fixed assets	252	-	252	504
Current assets	77,209	4,000	21,410	102,619
Creditors: amounts falling due within one year	(1,924)	-	(697)	(2,621)
	<u>75,537</u>	<u>4,000</u>	<u>20,965</u>	<u>100,502</u>