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REGISTERED NUMBER - 2226364

REGISTERED CHARITY NUMBER - 701559

ENGLAND AND WALES

CITIZENS ADVICE BUREAUX (SALFORD)

(COMPANY LIMITED BY GUARANTEE)

DIRECTORS' REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED

31 MARCH 2017

WEDNESDAY



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COMPANIES HOUSE

WYATT, MORRIS, GOLLAND LTD.,

CHARTERED ACCOUNTANTS,

PARK HOUSE,

200 DRAKE STREET,

ROCHDALE,

LANCASHIRE.

OL16 1PJ

CITIZENS ADVICE BUREAUX (SALFORD)

DIRECTORS' REPORT FOR THE YEAR ENDED 31 MARCH 2017

LEGAL AND ADMINISTRATIVE INFORMATION

The 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 directors have adopted the provisions of 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).

STATUS

The Citizens Advice Bureaux (Salford) is a company limited by guarantee and is governed by its Memorandum and Articles of Association. Its working name is Salford Citizens Advice Bureaux.

Each member's liability is limited to £1 per guarantor. The membership comprises all the current trustees plus the current and ex company secretaries.

MANAGEMENT COMMITTEE AND TRUSTEES

The charity directors (trustees) during the year were:-

Jane McGarry	Bernard Lea
Malcolm Davies	Fred Lloyd
Peter Sutcliffe - Chair	Barbara Griffin - Vice Chair
Margaret Dixon - Resigned 31/1/17	Paul Durkin
Jacqueline Wild - Resigned 27/9/16	David Wolfson
Eric Stelfox - Treasurer	Sharon Onuk - Resigned 21/3/17
Ranjana Jarvis	
Sue Lightup - Appointed 25/7/16	

The directors are appointed according to the Articles of Association and are referred to in that document as the "Management Committee" and generally as the "Board of Trustees".

Company Secretary

Tom Togher

Chief Officer

Tom Togher

REGISTERED OFFICE:-

Langworthy Cornerstone,
451 Liverpool Street,
Salford.
M6 5QQ

BANKERS:-

CAF Bank Ltd,
25 Kings Hill Avenue,
Kings Hill,
West Malling,
Kent.
ME19 4JQ

AUDITORS:-

Wyatt, Morris, Golland Ltd.,
Chartered Accountants,
Park House,
200 Drake Street,
ROCHDALE,
Lancashire.
OL16 1PJ

INVESTMENT POWERS

The charity's powers of investment are governed by its Memorandum and Articles of Association.

CITIZENS ADVICE BUREAUX (SALFORD)

DIRECTORS' REPORT FOR THE YEAR ENDED 31 MARCH 2017

(Continued)

PRINCIPAL OBJECTIVES

"The Citizens Advice Bureaux (Salford) is established for the promotion of any charitable purposes for the benefit of the community in the area of Salford by the advancement of education, the protection of health and the relief of poverty, sickness and distress. In furtherance of its objects, and for no other purposes the Citizens Advice Bureaux (Salford) shall have power to establish and conduct Citizens Advice Bureaux as centres to provide a free confidential and impartial service of advice, information and counsel for the public and for the implementation thereof" (extract from Memorandum of Association).

The charity has at the core of its aims the task of all Citizens Advice Bureaux, such that "... people should not suffer from a lack of knowledge of their rights or of their responsibilities, and equally, to exercise a responsible influence on the development of social policy..."

PUBLIC BENEFIT AND ENSURING OUR WORK DELIVERS OUR AIMS

We review our aims, objectives and activities each year. This review looks at what we achieved and the outcomes of our work in the previous 12 months. The review looks at the success of each key activity and benefits they have brought to those groups of people we are set up to help. The review also helps us ensure our aim, objectives and activities remained focused on our stated purposes. We have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing our aims and objectives and in planning our future activities. In particular, the trustees consider how planned activities will contribute to the aims and objectives they have set.

ORGANISATION

Citizens Advice Bureaux (Salford) was established in 1939. The current unitary structure was established in 1995. Salford Cabx is a full member of the National Association of Citizens Advice Bureaux (Nacab).

The registered and head office is:

Langworthy Cornerstone
451 Liverpool Street
Salford
M6 5QQ

Salford Cabx is a registered charity and charitable company. Its Chief Officer and Company Secretary is Tom Togher.

STRUCTURE, GOVERNANCE & MANAGEMENT:

The trustees of Citizens Advice Bureaux (Salford) are appointed by an open public meeting in keeping with the Charity's Governing deed. The formal office is three years, with re-appointment possible after this.

The trustees appoint a chief officer to manage the day-to-day operation of the charity, whilst maintaining overall supervision through regular trustee meetings and sub-committees.

Trustees are responsible for making strategic and policy decisions. They approve a five-year development plan, which they review twice yearly.

Citizens Advice Bureaux (Salford) is a member organisation, as with 300 others, of the National Association of Citizens Advice Bureaux.

Citizens Advice Bureaux (Salford) offers the following advice services:

Bureaux Service

The service's infrastructure consists of local bureaux. These offer a full range of Citizens Advice Bureaux services throughout the city. All our bureaux have the general casework quality mark.

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CITIZENS ADVICE BUREAUX (SALFORD)

DIRECTORS' REPORT FOR THE YEAR ENDED 31 MARCH 2017

(Continued)

POLICIES

Risk management

Trustees maintain a substantial risk log, which is reviewed on an ongoing basis.

Reserves policy

The reason for holding unrestricted reserves is to protect Salford Citizens Advice from the impact of shortfalls in forecast income, unforeseen expenditure or one off expenditure which Salford Citizens Advice would like to commit to in the delivery of its charitable objectives. Having considered the aforementioned risk factors the Trustees have determined that the current level of unrestricted reserves is appropriate.

Investment policy

The trustees considered their investment strategy, and resolved that there are insufficient free reserves to invest funds in any time restricted fund. This will be reviewed regularly.

DEVELOPMENT ACTIVITIES AND ACHIEVEMENTS

Salford Citizens Advice has advised over 18,000 clients. We advise clients on a wide range of subjects; of which 70% of clients have welfare benefits, tax credit or debt problems. We employ about 40 staff (either full or part-time) and have about 80 volunteers.

We finished the year with a deficit of £30,647 (which included one off property costs relating to the end of our occupancy at our old Eccles office, and for improvements to our Salford City Bureau) We think this is a good financial outcome in these very difficult times, and it was mainly due to the fact that we had several vacancies throughout the year which were not filled immediately. This meant that in order to provide the services our funders require, our staff were often covering vacant positions, putting in extra hours and working exceptionally hard. The trustees are very grateful for the commitment and dedication demonstrated by all our workers both staff and volunteers.

Despite the loss of secure premises we have continued to provide advice to thousands of people on a wide range of issues. Some of our projects are well established like the expectant families and disabled children services, others are newer like the housing advice funded by the Booths charity and our involvement in the national Pensionwise scheme. Making sure that we can continue to meet the advice needs of the people of Salford, means that we have to be ready and able to apply for new grants and contracts when they become available

Salford CAB has played a central role in co-ordinating the city's food bank resources over recent years and has continued to do so.

Greater Manchester is in the vanguard of plans to devolve central government funding to the regions. Although the details are far from clear the basic strategy is in place and Citizens Advice has recognised the importance of being ready to respond to this. We have been working with other Citizens Advice services across Greater Manchester to put together a structure that can deliver services throughout the conurbation if that is what funders require in the future; which seems likely. We continued to be involved in a small pilot project providing advice to victims of domestic violence throughout Greater Manchester. This is enabling us to work with our fellow Citizens Advice services and try out new ways of working together.

REVIEW OF THE TRANSACTIONS AND FINANCIAL POSITION OF THE CHARITY

The results for the year are set out on pages 6 to 18 of the financial statements.

The balance of unrestricted funds at 31 March 2017 was £448,029, of which £427,694 is free reserves. Of those free reserves the Trustees have designated £60,000 to cover the excess costs of contracts tendered for but to be delivered at a shortfall.

CITIZENS ADVICE BUREAUX (SALFORD)

DIRECTORS' REPORT FOR THE YEAR ENDED 31 MARCH 2017

(Continued)

STATEMENT OF DIRECTORS' / TRUSTEES RESPONSIBILITIES

The directors of Citizens Advice Bureaux (Salford) for the purposes of company law) are responsible for preparing the Report of the Directors and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the directors 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 its incoming resources and application of resources. Including the income and expenditure, of the charitable company for that period. In preparing those financial statements, the trustees are required to

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charity SORP;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business

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

In so far as the directors are aware:

- there is no relevant audit information of which the charitable company's auditors are unaware; and
- the directors have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditors are aware of that information.

AUDITORS

Wyatt, Morris, Golland Ltd., Chartered Accountants, have intimated their willingness to continue in office as auditors to the company.

Approved by order of the board of directors on 19 Sept 2017 and signed on its behalf by



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Tom Togher
Secretary

**REPORT OF THE INDEPENDENT AUDITORS TO THE TRUSTEES OF CITIZENS ADVICE BUREAUX
(SALFORD)**

We have audited the financial statements of Citizens Advice Bureaux (Salford) for the year ended 31 March 2017 on pages 6 to 18. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Generally Accepted Accounting Practice).

This report is made solely to the charitable company's trustees, as a body, in accordance with Section 144 the Charities Act 2011 and regulations made under Section 154 of that Act. Our audit work has been undertaken so that we might state to the charitable company's trustees those matters we are required to state to them in an auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and the charitable company's trustees as a body, for our audit work, for this report, or for the opinions we have formed.

Respective responsibilities of trustees and auditors

As explained more fully in the Statement of Trustees Responsibilities set out on page 2, the trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view.

The trustees have elected for the financial statements to be audited in accordance with the Charities Act 2011 rather than the Companies Act 2006. Accordingly we have been appointed as auditors under Section 144 of the Charities Act 2011 and report in accordance with regulations made under Section 154 of that Act.

Our responsibility is to audit and express an opinion on 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 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 charitable company's circumstances and have been consistently applied and adequately disclosed; the reasonableness of significant accounting estimates made by the trustees; and the overall presentation of the financial statements. In addition, we read all the financial and non-financial information in the Report of the Trustees to identify material inconsistencies with the audited financial statements and to identify any information that is apparently materially incorrect based on, or materially inconsistent with, the knowledge acquired by us in the course of performing the audit. If we become aware of any apparent misstatements or inconsistencies we consider the implications for our report.

Opinion on financial statements

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 March 2017 and of its incoming resources and application of resources, including its income and expenditure, 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.

Matters on which we are required to report by exception

We have nothing to report in respect of the following matters where the Charities Act 2011 requires us to report to you if, in our opinion:

- the information given in the Report of the Trustees is inconsistent in any material respect with the financial statements ; or
- the charitable company has not kept adequate accounting records; or
- the financial statements are not in agreement with the accounting records and returns; or
- we have not received all the information and explanations we require for our audit.

Wyatt, Morris, Golland Ltd

Statutory Auditors

Eligible to act as auditor in Terms of Section 1212 of the Companies Act 2006

Park House

200 Drake Street

Rochdale

Lancashire

OL16 1PJ

Date:19/9/17.....

CITIZENS ADVICE BUREAUX (SALFORD)
STATEMENT OF FINANCIAL ACTIVITIES (INCLUDING
INCOME AND EXPENDITURE ACCOUNT) FOR THE YEAR ENDED 31 MARCH 2017

	Notes	Unrestricted funds	Restricted funds	Total funds 2017	Total funds 2016
		£	£	£	£
<u>Income and endowments from:-</u>					
Donations and gifts		150	-	150	438
Activities to further the charity's objects:-					
Grants for advice and information, and training projects	2	835,565	181,934	1,017,499	1,114,200
Investment income		1,127	-	1,127	2,135
Activities for generating funds:-					
Training and room hire		1,041	-	1,041	1,794
Fundraising		1,000	-	1,000	200
<u>Total</u>		<u>838,883</u>	<u>181,934</u>	<u>1,020,817</u>	<u>1,118,767</u>
<u>Expenditure on</u>					
Charitable activities	3	860,805	184,281	1,045,086	1,095,689
Governance Costs	4	5,778	600	6,378	5,911
<u>Total</u>		<u>866,583</u>	<u>184,881</u>	<u>1,051,464</u>	<u>1,101,600</u>
<u>Net (expenditure) / income</u>		<u>(27,700)</u>	<u>(2,947)</u>	<u>(30,647)</u>	<u>17,167</u>
Transfers between funds	12	8,449	(8,449)	-	-
Net movement in funds		(19,251)	(11,396)	(30,647)	17,167
Total fund brought forward		467,280	30,298	497,578	480,411
Total fund carried forward		<u>448,029</u>	<u>18,902</u>	<u>466,931</u>	<u>497,578</u>
Restricted		-	18,902	18,902	30,298
Designated		60,000	-	60,000	60,000
General		388,029	-	388,029	407,280
		<u>448,029</u>	<u>18,902</u>	<u>466,931</u>	<u>497,578</u>

The statement of financial activities includes all gains and losses recognised in the year.

All incoming resources and resources expended derive from continuing activities.

THE NOTES FORM PART OF THESE FINANCIAL STATEMENTS.

CITIZENS ADVICE BUREAUX (SALFORD)

BALANCE SHEET AS AT 31 MARCH 2017

	<u>Notes</u>	<u>2017</u>	<u>2016</u>
		<u>£</u>	<u>£</u>
<u>FIXED ASSETS</u>			
Tangible assets	7	20,335	8,279
<u>CURRENT ASSETS</u>			
Stocks	8	384	384
Debtors	9	39,771	40,325
Cash at bank and in hand		560,361	568,058
		<u>600,516</u>	<u>608,767</u>
<u>CREDITORS</u> - Amounts falling due within one year	10	(153,920)	(119,468)
		<u>446,596</u>	<u>489,299</u>
<u>NET CURRENT ASSETS</u>			
		<u>446,596</u>	<u>489,299</u>
<u>TOTAL ASSETS LESS CURRENT LIABILITIES</u>		<u>466,931</u>	<u>497,578</u>
<u>NET ASSETS</u>		<u>466,931</u>	<u>497,578</u>
<u>FUNDS:-</u>			
Unrestricted funds	11	448,029	467,280
Restricted funds	12	18,902	30,298
TOTAL FUNDS		<u>466,931</u>	<u>497,578</u>

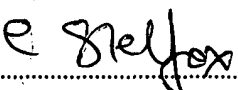
The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2017, and the members have not deposited notice, pursuant of Section 476 of the Companies Act 2006 requiring an audit of these financial statements. These financial statements have been audited under the requirements of Section 144 of the Charities Act 2011.

The trustees acknowledge their responsibilities for

- ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

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

These financial statements were approved by the Board of Trustees on 19 Sept 2017 and were signed on its behalf by:



 Trustee

E Stelfox

THE NOTES FORM PART OF THESE FINANCIAL STATEMENTS.

CITIZENS ADVICE BUREAUD (SALFORD)

CASH FLOW STATEMENT

FOR THE YEAR ENDED 31 MARCH 2017

	<u>Notes</u>	<u>2017</u>	<u>2016</u>
		<u>£</u>	<u>£</u>
Cash flows from operating activities:			
Cash generated from operations	1	11,129	(11,245)
		<hr/>	<hr/>
Net cash provided by (used in) operating activities		11,129	(11,245)
		<hr/>	<hr/>
Cash flows from investing activities:			
Purchase of tangible fixed assets		(19,953)	-
Interest received		1,127	2,135
Disposal of investment		-	1
		<hr/>	<hr/>
Net cash (used in) provided by investing activities		(18,826)	2,136
		<hr/>	<hr/>
Change in cash and equivalents in the reporting period		(7,697)	(9,109)
		<hr/>	<hr/>
Cash and cash equivalents at the beginning of the reporting period		568,058	577,167
		<hr/>	<hr/>
Cash and cash equivalents at the end of the reporting period		560,361	568,058
		<hr/>	<hr/>

THE NOTES FORM PART OF THESE FINANCIAL STATEMENTS

CITIZENS ADVICE BUREAUD (SALFORD)

NOTES TO THE CASH FLOW STATEMENT

FOR THE YEAR ENDED 31 MARCH 2017

1. RECONCILLIATION OF NET INCOME (EXPENDITURE) TO NET CASH FLOW FROM OPERATING ACTIVITIES

	<u>2017</u>	<u>2016</u>
	<u>£</u>	<u>£</u>
Net (expenditure) / income for the reporting period (as per the statement of financial activities)	(30,647)	17,167
Adjustments for:		
Depreciation charges	7,897	9,513
Interest received	(1,127)	(2,135)
(Decrease) / increase in debtors	554	(13,082)
Increase / (decrease) in creditors	34,452	(26,228)
Decrease in stocks	-	3,520
	<hr/>	<hr/>
Net cash provided by (used in) operating activities	11,129	(11,245)
	<hr/>	<hr/>

THE NOTES FORM PART OF THESE FINANCIAL STATEMENTS.

NOTES FORMING PART OF THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2017

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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)'. Financial reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' EFA and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

This is the first year in which the financial statements have been prepared under FRS 102. The transition from preparing the financial statement in accordance with FRSSE (2015) to FRS 102 has had no material impact on either the financial position or the financial performance as previously reported by the charitable company.

Income

Income attributable to grants, donations and gifts is credited to the financial statements for the period to which it relates. Income attributable to services provided is credited to the financial statements for the period in which the service is provided. All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measure reliably.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost 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 resources.

The costs are split between direct costs of providing the service and the general costs of running the service.

Allocation and apportionment of costs

Costs are allocated on a basis considered appropriate by the trustees having regard to the activity.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life:-

Computer equipment	- 33% straight line basis
Fixtures, fittings and equipment	- 15% straight-line basis
Salford City Centre premises	- Over the term of the 5 year lease

Dilapidations

The Charity has obligations under the terms of various leases to re-instate the properties at the end of the leases. The Charity has a provision of £8,989 at the year end to cover these obligations at several locations.

Taxation

The company is a registered charity and as such is entitled to the exemption from tax to the extent that the income received falls within section 505 I.C.T.A. 1988 and section 256 C.G.T.A. 1992 and is applied to charitable purposes only.

Operating leases

Rentals applicable to operating leases where substantially all of the benefits and risks of ownership remain with the lessor are charged against profit as incurred.

Pensions

The bureau's nominated pension scheme is NEST, all staff are enrolled according to the legislation guidelines. The bureau also has the historic scheme with Prudential for those staff members who subscribed before auto enrolment.

CITIZENS ADVICE BUREAUX (SALFORD)
NOTES FORMING PART OF THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2017
(Continued)

1. ACCOUNTING POLICIES (continued)

Fund accounting

- i) Unrestricted funds are donations and other incoming resources receivable or generated for the objects of the charity without further specified purpose and are available as general funds.
- ii) Designated funds are unrestricted funds ear-marked by the management committee for particular purposes.
- iii) Restricted funds are to be used for specific purposes as laid down by the donor. Expenditure, which meets these criteria, is charged to the fund, together with a fair allocation of management and support costs.

2. INCOMING RESOURCES FROM ACTIVITIES TO FURTHER THE CHARITY'S OBJECTS

	Unrestricted funds	Restricted funds	Total funds 2017	Total funds 2016
	£	£	£	£
Personal budgeting scheme /				
Universal Credit Budgeting Scheme	8,071	-	8,071	20,160
Money Advice Service	266,536	-	266,536	290,029
Housing Project - The Booths Charities	-	15,000	15,000	15,000
Big Lottery Community Care	-	-	-	75,804
Department of Works and Pension	13,838	-	13,838	13,091
The City of Salford	467,198	-	467,198	243,204
Greater Manchester West NHS Foundation Trust				
Drug and Alcohol Commissioning Service	-	25,000	25,000	25,000
Cornerstone	5,000	-	5,000	5,000
Salford C.C.G.				
Disabled Children's Project	24,230	-	24,230	24,230
Salford C.C.G.				
Expectant Families Advisory	3,770	-	3,770	3,770
Salford C.C.G.				
Palliative Care Advisory Service	14,600	-	14,600	14,600
The City of Salford Health and Social Care	-	-	-	273,993
Loaves and Fishes	-	10,667	10,667	10,667
Big Lottery Salford Advice and Information Network	-	-	-	37,302
Salford Foodshare Network	8,351	-	8,351	28,770
Clearstart IVA	-	-	-	750
Citizens Advice – Pensionwise	-	-	-	20,000
Citizens Advice – EBDX	15,000	-	15,000	16,350
Legal Services Commission non Recovery	-	-	-	(3,520)
Big Lottery Help Through Crisis	-	103,303	103,303	-
Mental Health Services	-	27,964	27,964	-
Big Energy Week	300	-	300	-
GMP	5,000	-	5,000	-
Martin Lewis	1,000	-	1,000	-
OPPCC	2,671	-	2,671	-
	<u>835,565</u>	<u>181,934</u>	<u>1,017,499</u>	<u>1,114,200</u>

CITIZENS ADVICE BUREAUX (SALFORD)

NOTES FORMING PART OF THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2017
(Continued)

3. CHARITABLE ACTIVITIES

	Staff costs	Depreciation	Other costs	Total 2017	Total 2016
	<u>£</u>	<u>£</u>	<u>£</u>	<u>£</u>	<u>£</u>
Provision of advice and Information	406,047	2,125	71,886	480,058	805,970
Core costs	459,016	5,772	100,240	565,028	289,719
	<u>865,063</u>	<u>7,897</u>	<u>172,126</u>	<u>1,045,086</u>	<u>1,095,689</u>

Other costs comprise:-

	Total 2017 £	Total 2016 £
Travel	7,889	6,454
Training and information	25,417	22,205
Heat and light	5,519	8,070
Insurance	5,735	5,074
Telephone	6,097	10,424
Postage and stationery	14,511	22,394
Advertising and recruitment	3,082	2,176
Sundries	20,679	19,330
Repairs and renewals	16,392	16,304
Bank charges	133	70
Legal, professional and compensation	10,345	11,578
Rent and rates	27,738	31,419
Project development and information technology	6,089	2,011
Service delivery (mental health)	22,500	-
	<u>172,126</u>	<u>157,509</u>

4. GOVERNANCE COSTS

	2017 £	2016 £
Auditors	3,090	3,090
Accountancy	3,288	2,821
	<u>6,378</u>	<u>5,911</u>

CITIZENS ADVICE BUREAUX (SALFORD)

NOTES FORMING PART OF THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2017

(Continued)

5. STAFF COSTS AND NUMBERS

	<u>2017</u>	<u>2016</u>
	<u>£</u>	<u>£</u>
Staff costs:-		
Wages and salaries	763,014	829,792
Social Security costs	67,408	69,234
Pension costs	34,641	29,641
	<hr/>	<hr/>
	865,063	928,667
	<hr/>	<hr/>

None of the directors / trustees received any remuneration from the charity.

None of the directors / trustees were reimbursed travel expenses in the year.

Four key personnel received total emoluments of £153,181.

No employee earned £60,000 per annum or more.

The average number of full-time equivalent employees, analysed by function, was:-

2016

2017

Direct charitable work	26	30
Charitable work and administration	8	8
Administration	1	1
	<hr/>	<hr/>
	35	39
	<hr/>	<hr/>

CITIZENS ADVICE BUREAUX (SALFORD)

NOTES FORMING PART OF THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2017

(Continued)

6. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds	Restricted funds	Total funds 2016
	£	£	£
<u>Income and expenditure</u>			
<u>Incoming resources:-</u>			
Donations and gifts	438	-	438
Activities to further the charity's objects:-			
Grants for advice and information, and training projects	913,601	200,599	1,114,200
Investment income	2,135	-	2,135
Activities for generating funds:-			
Training and room hire	1,794	-	1,794
Fundraising	200	-	200
<u>Total</u>	<u>918,168</u>	<u>200,599</u>	<u>1,118,767</u>
 Expenditure on			
Charitable activities	889,311	206,378	1,095,689
Governance Costs	4,019	1,892	5,911
<u>Total</u>	<u>893,330</u>	<u>208,270</u>	<u>1,101,600</u>
 <u>Net income / (expenditure)</u>	<u>24,838</u>	<u>(7,671)</u>	<u>17,167</u>
 Transfers between funds	<u>4,037</u>	<u>(4,037)</u>	<u>-</u>
 Net movement in funds	<u>28,875</u>	<u>(11,708)</u>	<u>17,167</u>
 Total fund brought forward	<u>438,405</u>	<u>42,006</u>	<u>480,411</u>
 Total fund carried forward	<u>467,280</u>	<u>30,298</u>	<u>497,578</u>
 Restricted	-	30,298	30,298
Designated	60,000	-	60,000
General	407,280	-	407,280
	<u>467,280</u>	<u>30,298</u>	<u>497,578</u>

CITIZENS ADVICE BUREAUX (SALFORD)

NOTES FORMING PART OF THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2017

(Continued)

7. TANGIBLE FIXED ASSETS

	Restricted Salford City Centre property improvements	← Unrestricted →		
		Computer equipment	Fixtures, fittings and equipment	Total
	<u>£</u>	<u>£</u>	<u>£</u>	<u>£</u>
<u>Cost</u>				
At 1 April 2016	109,218	16,229	68,608	194,055
Additions	19,953	-	-	19,953
Disposals	-	(16,229)	(63,095)	(79,324)
At 31 March 2017	129,171	-	5,513	134,684
<u>Depreciation</u>				
At 1 April 2016	103,754	16,229	65,793	185,776
Charge for the year	6,462	-	1,435	7,897
Disposals	-	(16,229)	(63,095)	(79,324)
At 31 March 2017	110,216	-	4,133	114,349
<u>Net book values</u>				
At 31 March 2017	18,955	-	1,380	20,335
At 31 March 2016	5,464	-	2,815	8,279

8. STOCKS

	<u>2017</u>	<u>2016</u>
	<u>£</u>	<u>£</u>
Work-in-Progress	384	384

9. DEBTORS

	<u>2017</u>	<u>2016</u>
	<u>£</u>	<u>£</u>
Prepayments and accrued income	39,771	40,325

CITIZENS ADVICE BUREAUX (SALFORD)

NOTES FORMING PART OF THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2017

(Continued)

10. CREDITORS - Amounts falling due within one year

	<u>2017</u>	<u>2016</u>
	<u>£</u>	<u>£</u>
Trade creditors	40,765	30,608
Inland Revenue - P.A.Y.E and N.I.C.	17,360	16,995
Accruals	29,317	37,787
VAT	814	3,110
Other creditors	65,664	30,968
	<hr/>	<hr/>
	153,920	119,468
	<hr/>	<hr/>

Other creditors includes £61,952 of deferred income (2016-£26,411). This relates to grants for periods after 31 March 2017 but received prior to 31 March 2017.

11. UNRESTRICTED FUNDS

	<u>2017</u>	<u>2016</u>
	<u>£</u>	<u>£</u>
General funds	388,029	407,280
Designated funds	60,000	60,000
	<hr/>	<hr/>
	448,029	467,280
	<hr/>	<hr/>

At 31 March 2015 the directors designated £60,000 of unrestricted reserves to cover the excess costs of contracts tendered for but delivered at shortfall. There has been no movement on the reserve during the two years ended 31 March 2017.

12. RESTRICTED FUNDS

	Balance 31 March 2016	Movements in resources Incoming	Outgoing	Transfers	Balance 31 March 2017
	<u>£</u>	<u>£</u>	<u>£</u>	<u>£</u>	<u>£</u>
Salford City Centre premises	2,125	-	(2,125)	-	-
Greater Manchester West NHS Foundation Trust					
Drug and Alcohol Commissioning Service	3,758	25,000	(28,890)	132	-
Advice Transition Fund	4,539	-	(4,544)	5	-
Housing Project - The Booths Charities	9,562	15,000	(19,508)	(500)	4,554
Loaves and Fishes	8,582	10,667	(12,633)	-	6,616
Salford Foodshare Network	1,732	-	(1,810)	78	-
Help Through Crisis	-	103,303	(92,871)	(2,700)	7,732
Mental Health Services	-	27,964	(22,500)	(5,464)	-
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
	30,298	181,934	(184,881)	(8,449)	18,902
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>

CITIZENS ADVICE BUREAUX (SALFORD)

NOTES FORMING PART OF THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2017

(Continued)

12. RESTRICTED FUNDS (continued)

Analysis of funds:-

- a) Salford City Centre premises.
Relates to funds given and, in the main, already expended on refurbishment of the property. The fund balance is being written off by the depreciation charged against the refurbished asset.
- b) Greater Manchester West NHS Foundation Trust Drug and Alcohol Commissioning Service
Provide an advice service specifically for drug and alcohol users.
- c) Advice Transition Fund
Provision of welfare benefits and employment advice.
- d) Housing Project – The Booths Charities
Provision of advice to people in private sector housing.
- e) Loaves and Fishes
Funding to provide users of Salford's homeless people's day centre an advice service.
- f) Salford Foodcare Network
To coordinate and develop food strategies across the city.
- g) Help Through Crisis
To support people in crisis and hardship via advice and training
- h) Mental Health
To provide welfare rights and debt advice to clients who are experiencing mental ill-health.

All projects are projected to work within the funds provided.

Transfers

The transfers between funds totalling £8,449 relate to the following adjustments:-

	Property costs £	Supervision £	Overspend on projects £
1) <u>Drug and Alcohol</u>	(500)	-	632
2) <u>Housing Project</u>	(500)	-	-
3) <u>Help Through Crisis</u>	(2,700)	-	-
4) <u>Mental Health</u>	-	(5,464)	-
5) <u>Advice Transition</u>	-	-	5
6) <u>Salford Foodshare Network</u>	-	-	78
	<u>(3,700)</u>	<u>(5,464)</u>	<u>715</u>

CITIZENS ADVICE BUREAUX (SALFORD)

NOTES FORMING PART OF THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2017

(Continued)

13. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Tangible fixed assets	Net current assets less <u>liabilities</u>	Total
	<u>£</u>	<u>£</u>	<u>£</u>
<u>Restricted funds:-</u>			
Premises refurbishment	-	-	-
Other funds	-	18,902	18,902
	<u>-</u>	<u>18,902</u>	<u>18,902</u>
	-	18,902	18,902
 <u>Unrestricted funds</u>	 20,335	 427,694	 448,029
	<u>20,335</u>	<u>446,596</u>	<u>466,931</u>

14. CONTINGENT LIABILITIES

There are no contingent liabilities of a material amount for which provision has not been made in the accounts.

15. COMMITMENTS

Lease commitments

As at 31 March 2017 the charity had commitments under non-cancellable operating leases as follows:-

	<u>2017</u> <u>£</u>	<u>2016</u> <u>£</u>
Non-cancellable operating leases on land and buildings:-		
Expiry within 1 year	-	12,000
Expiry date 2-5 years	48,125	-
	<u>48,125</u>	<u>-</u>
Other non-cancellable operating leases :-		
Expiry date between 2 and 5 years	1,169	187
	<u>1,169</u>	<u>187</u>

16. CONNECTED CHARITIES

The charity is a member of the Citizens Advice Bureaux National Association to whom it pays a subscription. The National Association provides insurance cover for the charity for a commercial fee.

17. RELATED PARTY TRANSACTIONS

There were no related party transactions during the year.

18. A.P.B. ETHICAL STANDARD – PROVISIONS AVAILABLE FOR SMALL ENTITIES

In common with many other charities of our size and nature, we use our auditors to assist with the preparation of the financial statements.