



**Telford and the Wrekin  
Citizens Advice Bureaux**  
**Trading as Citizens Advice Telford & the Wrekin**  
**(A Company Limited by Guarantee)**

**Charity No: 1077566**  
**Company No: 03844929**

**Report and Financial Statements**  
**Year Ended 31st March 2019**

# Telford & the Wrekin Citizens Advice Bureaux

## LEGAL AND ADMINISTRATIVE INFORMATION

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### **Trustees**

Julia Bennett (resigned September 2018)  
Cllr Andrew Burford  
David Boardman (resigned October 2018)  
Cllr Rae Evans  
Paul Clifford  
George Kinnell  
Louise Lomax  
David Shelmerdine  
June Slaven

### **Key Personnel**

Lyn Brayne – Service Director (to July 2018)  
Caro Hart – Chief Executive Officer (from July 2018)  
Nigel Jackson – Resources Manager  
Valerie Graham – Development Manager  
Chris Jones – Advice Manager (to September 2018)

**Charity Number 1077566**

**Company Number 03844929**

### **Principal Address**

40 Tan Bank  
Wellington  
Telford  
TF1 1HW

### **Auditor**

Dyke Yaxley Limited  
1 Brasseley Road  
Old Potts Way  
Shrewsbury  
SY3 7FA

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# Telford & the Wrekin Citizens Advice Bureaux

## TRUSTEES/DIRECTORS REPORT FOR THE YEAR ENDED 31 MARCH 2019

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The Trustees (who are also directors of the charity for the purposes of the Companies Act) are pleased to present their annual report and audited financial statements for the year ending 31<sup>st</sup> March 2019. The financial statements comply with requirements of the Statement of Recommended Practice 2015, the Companies Act 2006 and Financial Reporting Standards.

### 1. Objectives and Activities

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#### 1.1 Charitable Objects

The objectives of the company are:

“The promotion of any charitable purpose for the benefit of the community in the area of Telford and Wrekin Council by the advancement of education, the protection of health and the relief of poverty, sickness and distress.”

The activities of the Charity are:

“Advice and support on all problems affecting the general public.”

Telford and Wrekin Citizens Advice Bureaux aims:

To provide the advice people need for the problems they face.

And equally

To improve the policies and practices that affect people’s lives.

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake. The trustees consider the objectives and activities of the charity are of a public benefit.

Telford and Wrekin Citizens Advice Bureaux is known as Citizens Advice Telford and the Wrekin (CAT&W), following a re-branding of the whole national service some years ago.

CAT&W aim to provide a regular and accessible holistic advice service for the people of Telford and Wrekin local authority area. The advice service is free, confidential, impartial and independent. The charity provides information and advice on individual’s rights and responsibilities, empowering those who can to help themselves to resolve issues and supporting those who need more help.

It also aims to identify local need for specialist advice services and to meet this need by providing these services directly or working with and in support of other agencies. CAT&W use their knowledge of local issues to work proactively with local and regional agencies to prevent problems arising for their clients in the first place.

# Telford & the Wrekin Citizens Advice Bureaux

## TRUSTEES/DIRECTORS REPORT FOR THE YEAR ENDED 31 MARCH 2019

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### 1.2 Strategic Priorities

For 2018-19 we had six strategic priorities:

1. Deliver more face-to-face advice of the highest quality
2. Improve accessibility for hard-to-reach client groups
3. Work with partners to deliver a wider range of wrap-around services
4. Increase influence locally and nationally through research and campaigning work
5. Increase and diversify income
6. Develop an effective succession plan

These fed into the planning for activities in-year and progress towards these targets was regularly reported to the Trustee Board.

### 1.3 Staff and Volunteers

CAT&W is working to achieve its aims through the use of both volunteer and paid staff and through obtaining funding from a wide range of different sources. During the year a total of 89 volunteers contributed 17,408 hours with an estimated value of over £200,000. They worked in a range of roles including Trustees, advisers, hub receptionists, telephonists, form-fillers, administrators and much more.

During the year CAT&W had around 30 members of part- and full-time staff working on the generalist services, outreaches and projects and in support of these. As at 31<sup>st</sup> March 2019 we had:

- Senior Management Team - 3 full time equivalent (FTE) posts
- Co-ordinators Team (training, projects, quality of advice & customer services) - 3.4 FTE posts
- Infrastructure posts (HR, finance, ICT) - 2 FTE posts
- Advice Session Supervisors Team - 1.1 FTE posts
- Outreach sessions - 2 FTE posts
- Projects - just under 10.5 posts FTE (Helping Hands 1 FTE, Money Advice 3 FTE, My Choice 2.3 FTE, Help to Claim 2.95 FTE, Strengthening Families 0.5 FTE, Nationwide Trust 0.2 FTE, Energy Best Deal X 0.5 FTE).
- We have 1 full-time apprentice working on telephone enquiries
- We also have two part-time cleaners

### 1.4 Provision of Services

The following services and projects were provided during the year:

- Drop in service every weekday 9am to 5pm (later on a Tuesday) at the Advice Centre in Tan Bank, Wellington
- Self-help and digital access facilities every weekday in the Hub at Tan Bank

# Telford & the Wrekin Citizens Advice Bureaux

## TRUSTEES/DIRECTORS REPORT FOR THE YEAR ENDED 31 MARCH 2019

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- General advice by appointment at First Point five days per week
- Help and advice for people with vulnerabilities in acute financial crisis through the Helping Hands Project which is delivered in partnership with Mind, STAY, Telford Crisis Support and evaluation consultants RHCS
- Debts advice and casework, especially for vulnerable people, through the Money Advice Service project
- From November 2018 we implemented a new project, Help to Claim, to help people to make claims for Universal Credit and access digital support
- Energy advice for individuals and groups including help to find the best tariff and information on how to switch
- General advice at weekly outreach sessions in Newport, Madeley, Stirchley, Brookside and Dawley
- Dedicated advice for families with children who have severe and multiple needs – working with Telford & Wrekin Council's Early Intervention Team
- Personal Budgeting advice for Universal Credit claimants
- My Choice first point of contact service and assistive technology drop-in for adults with care needs – this project was delivered in partnership with Age UK, Taking Part, SIAS and Alzheimer's UK.
- Trusted Assessor service doing assessments in the home for assistive equipment up to £1,000 in value, for both older and working age people, working in partnership with the Shropshire Fire & Rescue Service, Age UK and Taking Part.
- Advice by appointment in Donnington and Charlton Medical Practices
- Weekend Welcome on a Saturday offering advice and information for the deaf community signed by staff trained in BSL.

## 2. Achievements and Performance

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This has been a year of very great change and achievement. Two of our senior management team retired and we recruited experienced charity sector senior manager Caro Hart to the post of Chief Executive Officer. We have also seen changes in our Vice Chair and Treasurer and in March 2019 recruited two new Trustees<sup>1</sup>.

### 2.1 Working with Clients

Between April 2018 and March 2019, we dealt with almost 20,000 issues. The biggest areas of work as usual were in benefits (6,445 issues dealt with) and debts (6,245 issues dealt with). We dealt with around 1,200 Employment Support Allowance problems, more than 1,000 council tax arrears, just under 2,000 Personal Independence Payment claims and almost 750 Debt Relief Order queries. We achieved the following:

- 7,108 people were seen in our Hub at Wellington
- 5,524 people rang our My Choice first point of contact service

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<sup>1</sup> Who will be co-opted on to the Trustee Board in June 2019 and elected at the AGM October 2019

# Telford & the Wrekin Citizens Advice Bureaux

## TRUSTEES/DIRECTORS REPORT FOR THE YEAR ENDED 31 MARCH 2019

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- 1,271 people were helped over the phone for general information and signposting
- 796 people were assisted by MAS Debt Advice Project who dealt with 5,817 issues for them many of which were complex and serious
- 538 people were seen at our First Point service in Southwater
- 528 people were seen at our outreach services

The income gained for local people was £3,231,458 and £898,103 of debts were written off.

### 2.2 Staffing

We are a comparatively small charitable organisation. We run our core-services and associated projects with a group of staff who often work flexibly across areas of work and on different projects as funding allows. We are committed to those staff and their care and welfare. The majority of our work is provided under contract and we have to deliver to a range of targets and KPIs.

Like many Local Citizens Advice offices, we had a range of different, and mostly out-of-date, employment contracts, meaning different terms and conditions applied to people in similar roles. The amount of organisational change has been substantial over recent years and expectations put upon staff have changed and their job descriptions and remuneration had not kept pace with this. These things were identified as organisational risks.

The Trustee Board therefore undertook a process to up-date the contract of employment offered to staff and harmonise the terms and conditions applying. In addition, we reviewed the role-descriptions and remuneration for all staff. We used external advice and information to help us complete this process.

During the year we created a number of new posts including Quality Assurance Coordinator, Project Coordinator and Support Training to manage the quality of our advice processes, project management and volunteer recruitment and training.

### 2.3 Quality Monitoring

We have done very well this year across all areas of our Performance Quality Framework which is monitored by Citizens Advice nationally. These are scored against a Red/Amber/Yellow/Green system, where Green is the top score.

- Our Client Experience scores were almost all Green with 87% of clients saying that we solved their problem. More than two-thirds would recommend us to someone else. We scored Yellow for ease of access and have taken that on board with the development of more outreach services.
- We scored Green on our People Management with a rating of 86% satisfaction from our staff and volunteers.

# Telford & the Wrekin Citizens Advice Bureaux

## TRUSTEES/DIRECTORS REPORT FOR THE YEAR ENDED 31 MARCH 2019

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- We scored Green on our Financial Health and are in the top 40% of Citizens Advice offices nationally to do so. This is due to the support of our funders and the longer-term agreements they have offered us, which has enabled us to leverage other income streams and manage our delivery year-on-year.
- We had challenges around our Quality of Advice Assessment (QAA) and have dealt with these robustly, largely due to the QAA Coordinator post being established. By March 2019 we had scored an overall Green for our level of customer service and Yellow for our client outcomes, which is a credit to all our staff and volunteers.
- Our annual Leadership audit scored Yellow for the Leadership rating and Yellow for our Equalities Leadership rating. This indicates that we have good governance, management and leadership systems in place.

In August 2018, we established a Quality Steering Group to monitor all areas of the customer journey across the organisation. This continues to meet regularly to consider all aspects of service delivery, audit and quality control, customer service as well as monitoring and evaluating what we do.

### 3. Financial Review

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#### 3.1 Financial Position

The Trustees consider that the state of the charity's affairs is satisfactory. There have been no important events affecting the business of the charity since the year end, and the Trustees do not expect any significant change in the type or volume of the charity's core business.

Income in the year was £588,972 (£608,872 in 2017/18) of which £385,032 related to restricted projects and activities. Total Expenditure was £583,294 (£641,664 in 2017-18). The balance carried forward was therefore £5,678. The charity has many projects with restricted funding; the charity will commence projects using unrestricted funds before specific funding is received. This means that some of the restricted funds may be in deficit at the year-end; this represents the timing of the funding only. Any completed projects which are in deficit have an amount transferred from unrestricted reserves to the fund.

The free reserves at the year-end are £294,466 (2018: £365,954). The reduction in free reserves reflects the increased set aside designated reserves as detailed in note 14 of the accounts. The trustees are satisfied that the free reserves provide sufficient resources to meet the day to day funding needs.



# Telford & the Wrekin Citizens Advice Bureaux

## TRUSTEES/DIRECTORS REPORT FOR THE YEAR ENDED 31 MARCH 2019

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### 3.2 Principal Funding Sources

The Trustees of CAT&W would like to thank all of those who have given funding or donated to CAT&W across the last financial year. Our principal funders have been:

- Telford & Wrekin Council
- The Money Advice Service
- The Big Lottery
- The Department of Works & Pensions (DWP)
- Telford & Wrekin CCG
- The Nationwide Trust
- Town and Parish councils including Newport Town Council, Madeley Town Council, Greater Dawley Parish Council, Stirchley & Brookside Parish Council
- Brookside BIG Local
- The Good Things Foundation
- The Rotary Club of Ironbridge

### 3.3 Reserves Policy

The Trustees believe that the Charity should hold financial reserves in order to ensure that it can continue to operate and meet the needs of clients in the event of unforeseen and potentially damaging circumstances arising. This policy is monitored quarterly and reviewed annually by the Trustees. A new style policy was reviewed and agreed in October 2018 linking general and designated reserves to levels of risks.

The Trustees consider that it is prudent to have in general reserves six months' operating costs which in this year totalled £320,832 (based on 2017-18 operating costs). We have also designated reserves, setting aside money for specific purposes such as redundancy costs, capital costs for major refurbishments or replacement of ICT. These are revised annually or when there is material change by the Trustees who will act to bring the reserves into alignment with the reserves policy.

### 3.4 Investment Policy

The charity has the power, in furtherance of its objects, to invest the monies of the company not immediately required for working capital. In doing so the Trustees aim to get the maximum return balanced against the risks. Following a review of our investments, Trustees have revised their placement of funds in accounts with varying notice periods, giving better returns.

### 3.5 Risk Management

The Trustees have considered all the major risks to which the charity is exposed and regularly review the risk management strategy and take action to mitigate those risks. A new Risk Management Strategy was adopted in October 2018.

# Telford & the Wrekin Citizens Advice Bureaux

## TRUSTEES/DIRECTORS REPORT FOR THE YEAR ENDED 31 MARCH 2019

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The most major risks identified are:

- Loss of income through changes in funding and income streams ceasing
- Changes in the political and policy environment at national, regional and local levels
- The potential for a serious problem with the premises at Tan Bank which we own

The Trustees have therefore constituted a working party to consider the implications and consequences of these risks so that we can put in place measures to avoid or mitigate the risk and, should the worst happen, have plans in place.

Policies and procedures are in place to manage organisational processes such as financial management and partnership working to obviate risk in these areas.

As described at Section 2.2, a major risk around employment contract terms, including amount of contractual sickness pay, was dealt with during the year.

## 4. Plans for Future Periods

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### 4.1 Strategic Priorities

In January 2019, the Trustee Board agreed a Strategic Plan for the period from 2019-20 to 2021-22. These ambitions have been identified by collective discussion involving staff, trustees and volunteers. The Trustees believe that CAT&W is a service at the heart of the community in Telford & Wrekin. In September 2019 the Citizens Advice service will be eighty years old and CAT&W will be 20 years old (it was formerly three separate Citizens Advice Bureaux). The future of the organisation depends upon stronger links within local neighbourhoods and with other voluntary sector partners. To achieve this, we need to raise greater awareness of what we do and how we help people so that we can attract more volunteers, help more clients appropriately and develop a sustainable funding base.

Our strategic priorities are:

- ✚ **Ensure that people get the help they need;** we will offer a range of channels for people to contact us and by 2022 we will have increased the number of people we serve by 25%.
- ✚ **Increase outreach services, especially for disadvantaged communities;** by 2021 we will be serving all of the most disadvantaged communities, with drop-in and appointment services. All our projects will offer services in the community.
- ✚ **Improve the volunteering offer and numbers;** by 2022 we will have increased the number of people actively volunteering with us by 100% and they will be undertaking a wider range of roles.

# Telford & the Wrekin Citizens Advice Bureaux

## TRUSTEES/DIRECTORS REPORT FOR THE YEAR ENDED 31 MARCH 2019

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- ✚ **Improve our visibility;** by 2022 we want to ensure that more people know what services we offer, that we are seeking volunteers and about our outreaches.
- ✚ **Build stronger partnerships;** by 2022 we will be actively working in funded partnerships with twice the number of local voluntary, community and social enterprise organisations.
- ✚ **Ensure that we prioritise equalities & value diversity;** we will ensure accessibility remains a top priority, look at our volunteer offering and ensure our Trustees, staff and volunteer make-up reflects the local community.
- ✚ **Improve the quality of our monitoring and evaluation;** from 2019 we will ensure that every contact is counted and that we can see the clients' journeys through the services we offer.
- ✚ **Have sustainable income for the next few years;** by 2021 we will have generated additional income to the value of our corporate grant each year. By 2022 we will have secured income which pays for our core services and key outreaches until at least 2025.

This will bring a number of developments and changes to the services we deliver and where we deliver them, and the Trustees recognise that an equal priority is managing those changes and the welfare of the staff and volunteers.

## 5. Information on fundraising practices

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### 5.1 Fundraising Code of Practice

CAT&W is a registered Telford & Wrekin-based charity and, as such, accepts and invites donations from members of the public, local businesses and other supporters. The charity has an income generation plan which is agreed by Trustees and a systematic approach to diversifying its income streams in order to minimise risk to the organisation.

Where it undertakes fundraising with the public, it adheres to the Code of Fundraising Practice (2016) when raising money.

In 2018-19 CAT&W did not work with any professional fundraisers or commercial organisations. If it were to do so, it would contract with individuals or organisations so that they are also bound by the provisions of the Code of Fundraising Practice.

# Telford & the Wrekin Citizens Advice Bureaux

## TRUSTEES/DIRECTORS REPORT FOR THE YEAR ENDED 31 MARCH 2019

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### 6. Structure, Governance and Management

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#### 6.1 Governing Document

CAT&W is a registered charity and company limited by guarantee. The company is governed by its Memorandum and Articles of Association and was incorporated as a company limited by guarantee on the 20th September 1999.

#### 6.2 Organisational Structure

CAT&W is governed by its Trustee Board which is responsible for ensuring that the charity satisfies its legal and contractual obligations. Trustees meet quarterly as a minimum and delegate the day-to-day operation of the Charity to the CEO and senior management team. The Trustee Board is independent of the management team. A register of Trustee Board members' interests is kept at the registered office and is available to the public. Trustees are elected from the local community at the Annual General Meeting. Induction and training is provided through training courses, mentoring and e-learning.

CAT&W is a member of Citizens Advice (the operating name of the National Association of Citizens Advice Bureaux) and complies with its national standards of advice and casework.

#### 6.3 Trustee Induction and Training

In 2018-19 the way in which new Trustees undergo induction was refreshed and updated and includes information on the Charity Governance Code, a Charity Commission leaflet "The Essential Trustee" on the responsibilities of charity governance. The Trustee training plan will be updated in 2019-20.

#### 6.4 Pay and Remuneration of Senior Staff

Levels of salary and role descriptions for senior staff were reviewed extensively in the year; a) with the retirement of the Service Director and the appointment of a Chief Executive Officer into a new role and; b) with the work on employment contracts outlined at Section 2.2 above. In both cases, salary levels were benchmarked against comparable organisations, both within the sector and the type and location of the jobs.

#### 6.5 Related Parties

The Trustees confirm that CAT&W works in partnership with several other charities and organisations to fulfil some of its charitable aims. Projects including My Choice, Helping Hands and the Nationwide Trust Trusted Assessors project are delivered in partnership with organisations including Age UK, Taking Part, Mind, Stay and Telford Crisis Support. In all cases, we are the lead organisation on the contract and have clear agreement on how funds will be disbursed to partners. We have data-sharing agreements where required. We have no other subsidiary undertakings delivered by related parties.

# Telford & the Wrekin Citizens Advice Bureaux

## TRUSTEES/DIRECTORS REPORT FOR THE YEAR ENDED 31 MARCH 2019

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### 7. Reference and Administrative Details

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Telford and the Wrekin Citizens Advice Bureaux is now trading as Citizens Advice Telford & the Wrekin (CAT&W).

It is registered with the Charity Commission for England and Wales with a charity number of 1077566 and with Companies House covering England and Wales with a company number of 03844929.

The principal office of the organisation is at 40 Tan Bank, Wellington, Telford TF1 1HW.  
The Trustees, who are also the directors of the company for the purpose of company law, who served during the year, are:

Julia Bennett	Elected	Resigned 03.09.18
David Boardman	Elected	Resigned 31.10.18
Cllr Andrew Burford	Elected	
Paul Clifford	Elected	
Cllr Rae Evans	Elected	
Louise Lomax	Elected	
George Kinnell	Elected	
June Slaven	Elected	
David Shelmerdine	Elected	Elected 31.10.18
Terrence Yarnall	Co-opted	06.09.19
Samuel Chilvers	Co-opted	06.06.19

# Telford & the Wrekin Citizens Advices Bureaux

## TRUSTEES/DIRECTORS REPORT FOR THE YEAR ENDED 31 MARCH 2019

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As at 31<sup>st</sup> March 2019 the Senior Management Team consists of:

Caro Hart	Chief Executive Officer
Nigel Jackson	Resources Manager
Valerie Graham	Development Manager

### **Our Bankers are:**

Unity Trust Bank PLC  
9 Brindley Place  
4 Oozells Square  
Birmingham B1 2HB

### **Our Solicitors are:**

MFG Solicitors  
Padmore House  
Hall Court  
Hall Park Way  
Telford TF3 4LX

# Telford & the Wrekin Citizens Advices Bureaux

## TRUSTEES/DIRECTORS REPORT FOR THE YEAR ENDED 31 MARCH 2019

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### 8. Statement of Trustees Responsibilities

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

Company law applicable to charities in England and Wales requires the Trustees to prepare accounts for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, including the income and expenditure, of the charity for that year.

In preparing these accounts, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the accounts; and
- prepare the accounts on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The Trustees are responsible for keeping sufficient accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the accounts 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.

Disclosure of information to auditors. Each of the persons who are Trustees at the time when this Trustees' report is approved has confirmed that:

- So far as that each Trustee is aware, there is no relevant audit information of which the charitable company's auditors are unaware
- The Trustee has taken all the steps that ought to have been taken as a Trustee in order to be aware of any relevant audit information and to establish that the charitable company's auditors are aware of that information.

The Trustees report was approved by the Board of Trustees.

Signed: .....

Name: .....

Dated: .....

# Telford & the Wrekin Citizens Advice Bureaux

## INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF TELFORD AND THE WREKIN CITIZENS ADVICE BUREAUX CHARITABLE COMPANY

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### 9. Independent Auditor's Report

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#### Opinion on Financial Statements

We have audited the financial statements of Telford and the Wrekin Citizens Advice Bureaux for the year ended 31 March 2019 which comprise of the Statement of Financial Activities, the Balance Sheet, the Cash Flow Statement and the Notes to the Financial Statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

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 2019 and of its incoming resources and application of resources, for the year then ended;
- Have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice;
- Have been prepared in accordance with the requirements of the Companies Act 2006.

#### Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of Telford and the Wrekin Citizens Advice Bureaux in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

#### Conclusions relating to going concern

We have nothing to report in respect of the following matters in relation to which the ISAs (UK) require us to report to you where;

- the Trustees have not disclosed in the financial statements any identified material uncertainties that may cast significant doubt about Telford and the Wrekin Citizens Advice Bureaux's ability to continue to adopt the going concern basis of accounting for a period of at least twelve months from the date when the financial statements are authorised for issue; or
- the Trustees' use of the going concern basis of accounting in the preparation of the financial statements is not appropriate.



## **Telford & the Wrekin Citizens Advice Bureaux**

### **INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF TELFORD AND THE WREKIN CITIZENS ADVICE BUREAUX CHARITABLE COMPANY**

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#### **Other information**

The Trustees are responsible for the other information. The other information comprises the information included in the annual report, other than the financial statements and our auditor's report thereon. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

#### **Opinions on other matters prescribed by the Companies Act 2006**

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the trustees' report (incorporating the strategic report and directors' report) for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the Trustees' report (incorporating the strategic report and the director's report) have been prepared in accordance with applicable legal requirements

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

In the light of the knowledge and understanding of the Charity and its environment obtained in the course of the audit, we have not identified material misstatements in the Trustees' Annual Report (including the Strategic Report).

We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 require 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;
- the financial statements are not in agreement with the accounting records and returns;
- certain disclosure of trustees' remuneration specified by law are not made; or

## Telford & the Wrekin Citizens Advice Bureaux

### INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF TELFORD AND THE WREKIN CITIZENS ADVICE BUREAUX CHARITABLE COMPANY

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- we have not obtained all the information and explanations necessary for the purpose of our audit.

#### **Responsibilities of the trustees**

As explained more fully in the statement of trustees' responsibilities, the trustees, who are also the directors of Telford and the Wrekin Citizens Advice Bureaux for the purpose of company law, are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing Telford and the Wrekin Citizens Advice Bureaux's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

#### **Our responsibilities for the audit of the financial statements**

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at: <http://www.frc.org.uk/auditorsresponsibilities>. This description forms part of our auditor's report.

#### **Use of our report**

This report is made solely to the Charity's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the Charity's members those matters we are required to state to them in an auditor's 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 Charity's members as a body, for our audit work, for this report, or for the opinions we have formed.

**Mr Ian Walsh**  
**Senior Statutory Auditor**  
**For and on behalf of Dyke Yaxley Limited**  
**Chartered Accountants**  
**and Statutory Auditors**

**1 Brassey Road**  
**Old Potts Way**  
**Shrewsbury**  
**SY3 7FA**

## Telford & the Wrekin Citizens Advice Bureaux

### STATEMENT OF FINANCIAL ACTIVITIES (INCORPORATING AN INCOME & EXPENDITURE ACCOUNT) FOR THE YEAR ENDED 31 MARCH 2019

#### 10. Statement of Financial Activities

	Note	Unrestricted	Restricted	Total 2019	Total 2018 (restated)
		£	£	£	£
<b>Income and endowments from:</b>					
Charitable activities	5	196,800	377,582	574,382	604,269
Donations and legacies	3	2,269	2,650	4,919	1,750
Investments	3	3,296	-	3,296	1,550
Other	3	1,575	4,800	6,375	1,303
<b>Total</b>		<b>203,940</b>	<b>385,032</b>	<b>588,972</b>	<b>608,872</b>
<b>Expenditure on:</b>					
Charitable activities	6	165,607	417,687	583,294	641,664
<b>Total</b>		<b>165,607</b>	<b>417,687</b>	<b>583,294</b>	<b>641,664</b>
<b>Net income/(expenditure)</b>		<b>38,333</b>	<b>(32,655)</b>	<b>5,678</b>	<b>(32,792)</b>
Transfers between funds		(1,705)	1,705	-	-
<b>Net movement in funds</b>	7	<b>36,628</b>	<b>(30,950)</b>	<b>5,678</b>	<b>(32,792)</b>
<b>Reconciliation of funds</b>					
Total funds brought forward		774,177	32,950	807,127	839,919
<b>Total funds carried forward</b>		<b>810,805</b>	<b>2,000</b>	<b>812,805</b>	<b>807,127</b>

The statement of financial activities includes all gains and losses recognised in the year.  
All income and expenditure derive from continuing operations.

# Telford & the Wrekin Citizens Advice Bureaux

## BALANCE SHEET AS AT 31 MARCH 2019

### 11. Balance Sheet

	Note	2019		2018	
		£	£	£	£
Fixed assets					
Tangible assets	8		290,000		290,000
Current assets					
Debtors	9	9,405		5,648	
Cash at bank and in hand		561,061		587,950	
		<u>570,466</u>		<u>593,598</u>	
Liabilities					
Creditors: Amounts falling due within one year	10	47,661		76,471	
		<u>47,661</u>		<u>76,471</u>	
Net current assets			522,805		517,127
Total net assets			<u>812,805</u>		<u>807,127</u>
The funds of the charity:					
Unrestricted funds	14		810,805		774,177
Restricted income funds	15		2,000		32,950
			<u>812,805</u>		<u>807,127</u>
Total charity funds			<u>812,805</u>		<u>807,127</u>

These financial statements are prepared in accordance with the provisions applicable to the small companies' regime under the Companies Act 2006 and in accordance with Accounting and Reporting by Charities SORP (FRS102).

These accounts were approved by the Trustees on .....

And signed on their behalf by .....

# Telford & the Wrekin Citizens Advice Bureaux

## STATEMENT OF CASH FLOWS FOR THE YEAR ENDED 31 MARCH 2019

### 12. Statement of Cash Flows

	Note	2019 £	2018 £
<b>Cash flows from operating activities:</b>			
<b>Net cash provided by (used in) operating activities</b>	<b>22</b>	(30,185)	20,283
<b>Cash flows from investing activities</b>			
Dividends, interest and rents from investments		3,296	1,550
<b>Net cash provided by (used in) investing activities</b>		3,296	1,550
<b>Change in cash and cash equivalents in the reporting period</b>		<b>(26,889)</b>	<b>21,833</b>
<b>Cash and cash equivalents at the beginning of the reporting period</b>		587,950	566,117
<b>Cash and cash equivalents at the end of the reporting period</b>		<b>561,061</b>	<b>587,950</b>

# Telford & the Wrekin Citizens Advice Bureaux

## NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2019

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### 13. Notes to the Accounts

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#### 1 Accounting Policies

The principal accounting policies adopted, judgements and key sources of estimation uncertainty in the preparation of the financial statements are as follows:

##### 1.1 Basis of preparation

The accounts have been prepared in accordance with the Charity's governing document, the Charities Act 2011, the Companies Act 2006 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 (FRS 102)" (as amended for accounting periods commencing from 1 January 2016). The Charity is a Public Benefit Entity as defined by FRS 102.

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

The charity meets the definition of a public benefit entity under FRS102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note.

The charity has availed itself of Paragraph 3 (2) of schedule 4 of the Companies Act and adapted the Companies Act formats to reflect the special nature of the charity's activities.

##### 1.2 Going Concern

At the time of approving the accounts, the Trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the Trustees continue to adopt the going concern basis of accounting in the preparation of the accounts.

##### 1.3 Tangible Fixed Assets and Depreciation

Individual fixed assets (excluding IT equipment) costing £1,000 or more, and IT equipment of £1,500 or more are capitalised at cost and depreciated over their useful economic lives on the following basis:

Buildings	No depreciation
Computer equipment	33% on cost
Other furniture and equipment	33% on cost

The Trustees consider that freehold properties are maintained in such a state of repair that their residual value is at least equal to their net book value. As a result, the corresponding depreciation would not be material and therefore, is not charged in the statement of financial activities. The Trustees perform annual impairment reviews in accordance with the

# Telford & the Wrekin Citizens Advice Bureaux

## NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2019

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requirements of FRS15 and FRS11 to ensure that the carrying value is not higher than the recoverable amount.

### **1.4 Impairment of fixed assets**

At each reporting date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

### **1.5 Cash and cash equivalents**

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

### **1.6 Financial instruments**

The charity only has financial assets and liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest rate.

### **1.7 Debtors**

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

### **1.8 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.

### **1.9 Income**

Incoming resources are included in the Statement of Financial Activities in the year in which they are receivable. Funding received in advance of the period to which it relates is deferred.

Income from government and other grants, whether 'capital' grants or 'revenue' grants, is recognised when the charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received and the amount can be measured reliably and is not deferred.

The value of services provided by volunteers has not been included in these financial statements.

Donated goods are recognised on the basis of the value of the gift to the charity which is the amount the charity would have been willing to pay for the item. A corresponding amount is then recognised in expenditure in the period of receipt.

Income received as agent is not included in the Statement of Financial Activities.

# Telford & the Wrekin Citizens Advice Bureaux

## NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2019

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### **1.10 Expenditure**

Resources expended are shown in the period in which they are incurred and include VAT which is not recoverable.

All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category. Indirect costs are apportioned to each activity on the basis of associated people time for staff and volunteers.

### **1.11 Retirement benefits**

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

### **1.12 Fund Accounting**

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the charity and which have not been designated for other purposes.

Designated funds comprise unrestricted funds that have been set aside by Trustees for particular purposes. The aim and use of each designated fund, if any, is set out in the notes to the financial statements.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the charity for particular purposes. The cost of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

### **1.13 Agency arrangements**

Income received as part of a joint contract with other charitable organisations is held by this charity as agents for the partner charities, it is not accounted for as income or expenditure of this charity.

## **2 Legal status of the charity**

The charity is a company limited by guarantee and has no share capital. In the event of the charity being wound up, the liability in respect of the guarantee is limited.



# Telford & the Wrekin Citizens Advice Bureaux

## NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 31 MARCH 2019 (continued)

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### 3 Income from Generated Funds

	Unrestricted £	Restricted £	Total 2019 £	Total 2018 £
Donations and legacies	2,269	2,650	4,919	1,750
Investments	3,296	-	3,296	1,550
Other	1,575	4,800	6,375	1,303
	7,140	7,450	14,590	4,603
<b>For the year ended 31 March 2018</b>	4,283	320	-	4,603

### 4 Restatement of income and expenditure

The comparative income and expenditure has been restated to exclude transactions where the charity was acting as agents for other local charities. This is explained further in note 21.

# Telford & the Wrekin Citizens Advice Bureaux

## NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 31 MARCH 2019 (continued)

### 5 Income from Charitable Activities

	Unrestricted	Restricted	Total 2019	Total 2018
	£	£	£	(restated) £
<b>Telford &amp; Wrekin Council</b>				
Corporate	196,800	-	196,800	195,000
First Point	-	35,200	35,200	37,000
My Choice	-	44,794	44,794	43,049
My Way to Wellbeing	-	10,000	10,000	-
Children Centre Services	-	22,000	22,000	22,000
Personal Budgeting Support	-	2,000	2,000	(608)
Paid Representatives (Advocacy)	-	6,768	6,768	-
<b>Big Lottery Fund</b>				
Helping Hands	-	43,790	43,790	50,223
<b>Money Advice &amp; Pensions Service/ DWP</b>				
Money Advice	-	104,020	104,020	95,477
Help to Claim (Universal Support)	-	37,918	37,918	-
<b>Outreach</b>				
Newport Town Council	-	5,500	5,500	5,500
Madeley Town Council	-	5,250	5,250	5,250
Dawley Parish Council	-	5,000	5,000	5,000
Stirchley & Brookside Parish Council	-	3,000	3,000	3,000
Brookside – Big Local	-	4,583	4,583	917
<b>Energy Projects</b>				
Energy Champion	-	10,000	10,000	45,757
Energy Best Deal Extra	-	4,875	4,875	28,275
Energy Best Deal Extra 2	-	9,000	9,000	-
Big Energy Savings Network	-	2,000	2,000	9,000
Big Energy Savings Week	-	4,000	4,000	-
<b>Other projects</b>				
Campaigns & Development	-	-	-	500
Client Account	-	860	860	1,110
HMRC – Good Things Foundation	-	7,500	7,500	4,105
GP Surgeries	-	1,250	1,250	3,750
RHRT	-	-	-	10,000
Weekend Welcome	-	-	-	3,000
Comic Relief	-	-	-	36,964
Nationwide	-	6,624	6,624	-
Loan Sharks (Scouts)	-	1,650	1,650	-
<b>Total</b>	196,800	377,582	574,382	604,269
<b>For the year ended 31 March 2018</b>	195,000	409,269	-	604,269

# Telford & the Wrekin Citizens Advice Bureaux

## NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 31 MARCH 2019 (continued)

### 6 Expenditure on Charitable Activities

	Unrestricted	Restricted	Total 2019	Total 2018 (restated)
	£	£	£	£
Staff and volunteer costs	129,577	367,596	497,173	546,011
Office costs	16,959	27,725	44,684	57,669
Premises costs	7,286	11,032	18,318	13,654
Governance costs	11,785	11,334	23,119	24,330
	165,607	417,687	583,294	641,664
<b>For the Year Ended 31 March 2018</b>	197,902	443,762	-	641,664

### 7 Net Movement in Funds

	2019	2018
	£	£
This is stated after charging:		
Depreciation	-	3,592
Auditors' remuneration:		
Audit services	7,725	7,902
Other services	1,368	1,368

# Telford & the Wrekin Citizens Advice Bureaux

## NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 31 MARCH 2019 (continued)

### 8 Fixed Assets

	<b>Freehold Building</b>	<b>Computers, Furniture and Equipment</b>	<b>Total</b>
	<b>£</b>	<b>£</b>	<b>£</b>
<b>Cost</b>			
At 1 April 2018	290,000	27,320	317,320
Additions	-	-	-
Disposals	-	-	-
At 31 March 2019	290,000	27,320	317,320
<b>Depreciation</b>			
At 1 April 2018	-	27,320	27,320
Charge	-	-	-
On disposal	-	-	-
At 31 March 2019	-	27,320	27,320
<b>Net Book Values</b>			
At 31 March 2019	290,000	-	290,000
At 31 March 2018	290,000	-	290,000

### 9 Debtors

	<b>2019</b>	<b>2018</b>
	<b>£</b>	<b>£</b>
Accrued income	9,405	5,536
Prepayments	-	112
	9,405	5,648

### 10 Liabilities Falling Due Within One Year

Accruals	18,382	35,335
PAYE	9,212	7,941
Pension Creditor	1,292	3,069
Deferred Income	18,775	30,126
	47,661	76,471

# Telford & the Wrekin Citizens Advice Bureaux

## NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 31 MARCH 2019 (continued)

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### 11 Fund Balances

Fund balances at 31 March 2019 are represented by the following assets and liabilities:

	<b>Unrestricted Funds £</b>	<b>Restricted Funds £</b>	<b>Total £</b>
Tangible fixed assets	290,000	-	290,000
Current assets	568,466	2,000	570,466
Current liabilities	(47,661)	-	(47,661)
	<hr/>	<hr/>	<hr/>
	810,805	2,000	812,805
	<hr/>	<hr/>	<hr/>

Fund balances at 31 March 2018 are represented by the following assets and liabilities:

	<b>Unrestricted Funds £</b>	<b>Restricted Funds £</b>	<b>Total £</b>
Tangible fixed assets	290,000	-	290,000
Current assets	504,559	50,496	593,598
Current liabilities	(20,382)	(17,546)	(76,471)
	<hr/>	<hr/>	<hr/>
	774,177	32,950	807,127
	<hr/>	<hr/>	<hr/>

### 12 Trustees' Remuneration and Expenses

During the year two (2018: four) Trustees received reimbursements for expenses totalling £363 (2018: £743). No Trustees received remuneration during the year (2018: None).

# Telford & the Wrekin Citizens Advice Bureaux

## NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 31 MARCH 2019 (continued)

### 13 Staff Costs

	2019 £	2018 £
Wages and salaries	438,293	485,071
Social security costs	28,906	32,929
Pension costs	8,055	12,191
	475,254	530,191

The average head count of employees was 27 (2018: 29). No employee earned over £60,000 (2018: None).

The key management personnel of the charity comprise of the CEO (appointed July 2018), Service Director (resigned July 2018), Project Advice Manager (resigned September 2018), Development Manager and Resources Manager whose employee benefits total £118,361 (2018: £135,920).

### 14 Analysis of Movements in Unrestricted Funds

	Balance 1 April 2018 £	Income £	Expenditure £	Transfers £	Funds 1 March 2019 £
<b>General Reserves</b>					
General Balance	661,588	203,940	(165,607)	(108,379)	591,542
<b>Designated Reserves</b>					
Replacement of IT Equipment	20,000	-	-	20,000	40,000
Premises Repairs	50,000	-	-	50,000	100,000
Staffing Reserve	42,589	-	-	33,879	76,468
Development Costs	-	-	-	4,500	4,500
	774,177	203,940	(165,607)	-	812,510
<b>Transfer to Restricted Reserves</b>					
Paid Reps	-	-	-	(1,705)	(1,705)
	774,177	203,940	(165,607)	(1,705)	810,805

# Telford & the Wrekin Citizens Advice Bureaux

## NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 31 MARCH 2019 (continued)

### 15 Analysis of Restricted Funds

	Brought Forward	Income	Expenses	Transfer From Unrestricted Funds	Carried Forward
	£	£	£	£	£
Big Energy Savings Network	(1,617)	2,000	(383)	-	-
Big Energy Savings Week	-	4,000	(4,000)	-	-
Brookside Big Local	(803)	4,583	(3,780)	-	-
Children Centre Services	-	22,000	(22,000)	-	-
Client Account	-	860	(860)	-	-
Dawley Outreach	965	5,000	(5,965)	-	-
Energy Best Deal Extra (1)	5,726	4,875	(10,601)	-	-
Energy Best Deal Extra (2)	-	9,000	(9,000)	-	-
Energy Champion	-	10,000	(10,000)	-	-
First Point	-	35,200	(35,200)	-	-
GP Surgeries	922	1,250	(2,172)	-	-
Help to Claim	-	37,918	(37,918)	-	-
Helping Hands – Big Lottery	5,764	43,790	(49,554)	-	-
HMRC	-	7,500	(7,500)	-	-
Loan Sharks	-	1,650	(1,650)	-	-
Madeley Outreach	-	5,250	(5,250)	-	-
MASDAP	(12,453)	104,020	(91,567)	-	-
My Choice	36,295	49,594	(85,889)	-	-
My Way to Wellbeing	-	10,000	(10,000)	-	-
Nationwide	-	6,624	(6,624)	-	-
Newport Outreach	-	5,500	(5,500)	-	-
Paid Representatives (Advocacy)	(2,673)	6,768	(5,800)	1,705	-
Scams Video Project	-	650	(650)	-	-
Stirchley Outreach	-	3,000	(3,000)	-	-
Personal Budgeting Support	-	2,000	(2,000)	-	-
Weekend Welcome	824	-	(824)	-	-
Rotary Club Ironbridge	-	2,000	-	-	2,000
	<b>32,950</b>	<b>385,032</b>	<b>(417,687)</b>	<b>1,705</b>	<b>2,000</b>

Funds in deficit represent projects which the charity has started in anticipation of income for those projects. Deficits are funded from the charity's unrestricted reserves and all projects in deficit are on-going projects. Where a project ceases in deficit the charity transfers unrestricted income to that project.

# Telford & the Wrekin Citizens Advice Bureaux

## NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 31 MARCH 2019 (continued)

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### 16 Purpose of Funds (material funds only)

#### Unrestricted Funds

General reserves      The general reserves represent accumulated income received which are free to be used within the objectives of the charity. These funds are available for the future needs and working capital of CAT&W, at the absolute discretion of the trustees.

#### Designated Reserves

ICT      A fund set up to provide for the replacement of the IT system and equipment.  
Building Capital      A fund to set aside an amount for potential property repairs.  
Redundancy      A fund to cover the costs of staff redundancy if the funding sources ceased.

#### Restricted Funds

First Point      This is an outreach service to provide the generalist service of the advice Bureaux paid for by Telford and Wrekin Council.  
Help to Claim      This is a project funded by DWP through the national Citizens Advice, to provide support to people claiming Universal Credit.  
Helping Hands In Crisis      This is funded by Big Lottery to provide support for vulnerable people, because of their young age, housing circumstances, physical or mental health, who are experiencing a financial crisis.  
MASDAP      This is funding from the Money and Pensions Service through national Citizens Advice, to offer debts advice and casework.  
My Choice      This is a contract funded by Telford & the Wrekin Council which we deliver in a consortium with other partners. It provides a telephone contact centre for all T&W residents wanting information on, or a referral to, adult social care and filters the majority of calls to our partners for action.

### 17 Financial Commitments

At 31 March 2019, the charity was committed to making the following future minimum lease payments under non-cancellable operating leases;

	<b>2019</b>	<b>2018</b>
	<b>£</b>	<b>£</b>
Operating leases which expire:		
Between one and two years	2,263	2,263
Between two and five years	1,108	3,371
	<hr/> 3,371	<hr/> 5,634

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# Telford & the Wrekin Citizens Advice Bureaux

## NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 31 MARCH 2019 (continued)

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### 18 Related Parties

There have been no related party transactions in the year, other than the reimbursement of the Trustees expenses that is disclosed in note 12. (2018: There have been no related party transactions in the year, other than the reimbursement of the Trustees expenses that is disclosed in note 12).

### 19 Government Grants

Income from government grants comprises grants made by local authorities to fund the charity's objectives. See note 5 for more information and to the amount and source of these grants.

### 20 Corporation Taxation

The charity is exempt from tax on income and gains falling within Section 505 of the Taxes Act 1988 or Section 252 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects.

### 21 Working In Partnership With Other Charitable Organisations

During the year the charity has acted in concert with a number of other local charities to make joint tenders to supply support to people living in the Telford and Wrekin area.

The charity has acted as lead partner on a total of four contacts during this year. The nature of its role is as agent for the other charities. Income is received as agent for the other charities and paid on to them. A total of £232,612 (2018: £203,725) was received and paid on. At the year-end (2018 – nil) no funding was held on behalf of any other charity.

# Telford & the Wrekin Citizens Advice Bureaux

## NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 31 MARCH 2019 (continued)

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### 22 Reconciliation of net income/(expenditure) to net cash flow from operating activities

	<b>2019</b>	<b>2018</b>
	<b>£</b>	<b>£</b>
<b>Net income/(expenditure) for the reporting period (as per the statement of financial activities)</b>	5,678	(32,792)
<b>Adjustments for:</b>		
Depreciation charges		3,592
Dividends, interest and rents from investments	(3,296)	(1,550)
Decrease/(increase) in debtors	(3,757)	1,413
Increase/(decrease) in creditors	(28,810)	49,620
	<hr/>	<hr/>
<b>Net cash (used in)/provided by operating activities</b>	<b>(30,185)</b>	<b>20,283</b>
	<hr/> <hr/>	<hr/> <hr/>

# Telford & the Wrekin Citizens Advice Bureaux

## DETAILED INCOME AND EXPENDITURE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2019

### 14. Detailed Income and Expenditure Accounts – Management Information Only

	<b>2019</b>	<b>2018</b>
	<b>Total</b>	<b>Total</b>
	<b>£</b>	<b>£</b>
<b>Income</b>		
Grants for charitable activities	574,382	604,269
Donations	4,919	1,750
Bank Interest	3,296	1,550
Other miscellaneous income	6,375	1,303
<b>Total Income</b>	<b>588,972</b>	<b>608,872</b>
<b>Staff and Volunteer Costs</b>		
Salaries, NI and pension	475,254	530,191
Subcontractor costs	-	458
Other	2,480	610
Recruitment and Training	5,626	2,665
Travel and Subsistence	5,659	4,603
Volunteer Expenses	8,154	7,484
	497,173	546,011
<b>Office Costs</b>		
CitA Insurance	2,280	3,289
Computer and Telephone Costs	27,084	35,763
Office Equipment	4,660	2,457
Other	-	231
Depreciation	-	3,592
Post, Stationery and Shredding	9,063	10,574
Reference Materials	1,077	1,470
Security	520	293
	44,684	57,669
<b>Premises</b>		
Cleaning and Repairs	4,047	3,312
Fire Maintenance	381	-
Heat, Light and Water	10,562	10,146
Insurance – General	3,257	-
Room Rental	71	196
	18,318	13,654

# Telford & the Wrekin Citizens Advice Bureaux

## DETAILED INCOME AND EXPENDITURE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2019

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### Governance Costs

Audit	7,725	7,902
Legal and Professional fees	9,883	11,336
Other	2,924	152
Trustees' expenses	363	743
Bank charges	1,037	645
Miscellaneous expenses	1,187	3,552

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	23,119	24,330
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### Total Expenditure

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	<b>583,294</b>	<b>641,664</b>
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### Net Income/(Expenditure)

	<b>5,678</b>	<b>(32,792)</b>
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Accumulated Fund brought forward

	807,127	839,919
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### Accumulated Fund carried forward

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	<b>812,805</b>	<b>807,127</b>
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