

**REGISTERED COMPANY NUMBER: 05866861 (England and Wales)**  
**REGISTERED CHARITY NUMBER: 1115522**

**Report of the Trustees and**  
**Financial Statements for the Year Ended 31 March 2016**  
**for**  
**North East Suffolk Citizens Advice**  
**Bureau**

Barnard Sampson  
3a Quay View Business Park  
Lowestoft  
Suffolk  
NR32 2HD

**North East Suffolk Citizens Advice  
Bureau**

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for the Year Ended 31 March 2016**

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**North East Suffolk Citizens Advice  
Bureau**

**Report of the Trustees  
for the Year Ended 31 March 2016**

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 March 2016. The trustees 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 for Smaller Entities (the FRSSE) (effective 1 January 2015).

**OBJECTIVES AND ACTIVITIES**

**Objectives and aims**

The charity's objects are to promote any charitable purpose for the benefit of the communities in North East Suffolk, Southern Norfolk and surrounding area by the advancement of education, the protection and preservation of health and the relief of poverty, sickness and distress.

**Significant activities**

North East Suffolk Citizens Advice Bureau was formed in 2006 by a merger between Beccles, Bungay & Halesworth Citizens Advice Bureau and Lowestoft Citizens Advice Bureau.

The Bureau offers free impartial, quality assured advice in all areas of law and has specialist advisers in debt, welfare benefits and employment. Serving the community throughout Waveney and the surround areas of north Suffolk and southern Norfolk, the Bureau has permanent offices in Lowestoft, Beccles and Bungay and provides weekly outreach services in Halesworth and Kessingland and monthly outreaches at community venues across Waveney (funded by the Big Lottery Advice Services Transition Fund). The Bureau also provides weekly outreach for cancer patients at the James Paget Hospital, funded by the Big C.

In planning the activities the Trustees keep in mind the Charity Commission's guidance on Public Benefit at their meetings.

**ACHIEVEMENT AND PERFORMANCE**

The Bureau dealt with 13,020 issues from 4,380 unique clients in the year ended 31st March 2016. The major areas of work were debt (5,097 issues) welfare benefits (3,720 issues), employment (820 issues), housing (673 issues) and family (699 issues). The bureau provided food vouchers to at least 165 clients so that they could access the local food bank. Engaging with the new Pensionwise Service the Bureau hosted weekly Pensionwise sessions in both Lowestoft and Beccles.

The Trustee Board met 10 times in the year to provide the governance of the Charity, the strategic direction and to help to develop the Bureau, ensuring that it is robust enough to meet the demands of an ever changing external environment.

The Bureau successfully delivered the Face to Face Debt Advice Contract funded by the Money Advice Service, exceeding all targets. The Partnership Grant Agreements with Waveney District Council and Suffolk County Council were extended for a further year to March 2017 and the Bureau continued to meet the targets in the Service Level Agreement with South Norfolk Council which runs to March 2018. The Service Level Agreements with the Housing Options and Revenues and Benefits Departments of Waveney District Council continue to be a resounding success and remain ongoing for 2016-17. Waveney District Council has engaged the Bureau to deliver personal budgeting support to Universal Credit Claimants. In addition the Bureau led a partnership project following the successful bid for £350,000 (over two years August 2013-July 2015) from the Big Lottery Advice Services Transition Fund for the Waveney Advice Services Partnership, (WASP).

The Bureau's website - [www.nesuffolkcab.org.uk](http://www.nesuffolkcab.org.uk). provides a wide range of information and advice and offers visitors the opportunity to seek advice by e-mail through a secure link on the site. The site has delivered 5,395 sessions from 4,173 unique users. As well as providing details of all the Bureau's services the site also acts as a platform for the campaigning work of the Bureau and for recruitment of staff and volunteers. The website is part of the ongoing activity to improve the general accessibility of assistance and advice available to the public.

In 2015 the Bureau was contracted to deliver services under the Suffolk County Council Adult & Community Services Trusted Adviser Pilot project. The project is continuing through out 2016-17.

Since the year end the Bureau have purchased a new premises which should increase the accessibility of the Bureau and assist with the achievement of the long-term objectives.

**North East Suffolk Citizens Advice  
Bureau**

**Report of the Trustees  
for the Year Ended 31 March 2016**

**FINANCIAL REVIEW**

**Principal funding sources**

The Bureau receives funding from Waveney District Council, Suffolk County Council and South Norfolk Council. The Bureau has a contract with the Money Advice Service for face to face debt advice, funding from the Big Lottery Advice Services Transition Fund and Suffolk Adult & Communities Services.

**Reserves policy**

The Bureau's reserves policy reflects the uncertainties inherent in the not for profit sector. A minimum of £155,000 has been allocated to reserves. This includes three months' operating costs, redundancy payments exposure and costs associated with termination of leases and re-location.

**FUTURE PLANS**

The aim of the Bureau is to provide, an accessible, quality assured, advice services to the whole community in Waveney and neighbouring areas of southern Norfolk.

**The Board's priorities for the forthcoming year (2016-2017)**

\* To negotiate new Service Level Agreements with core funders

The Board appreciates that the Local Councils need to continue accommodating substantial savings from within their respective budgets. In view of their collective significant contribution to NES CAB's annual running costs it is essential that the Bureau seeks to consolidate the level of on-going annual grant aid contribution from Waveney District Council, Suffolk County Council and South Norfolk Council.

\* To develop services provided directly to Waveney District Council and Suffolk County Council

The Bureau currently enjoys working arrangements with Waveney District Council in the areas of housing options, homelessness prevention, benefits and debt. It is the Board's intention to seek to build on these mutually beneficial partnerships

\* To maintain, expand and diversify the Bureau's funding base, including engaging with health providers to assist in the reduction in health inequalities by addressing the social determinants of health

\* To improve access to the Bureau's services across North East Suffolk, building on the foundations established by the WASP Project

\* To raise the profile of the Bureau

\* To secure and refurbish suitable alternative premises for the Lowestoft office

The ongoing success of NES CAB is entirely dependent on the contribution made by our staff and many volunteers. Evidence suggests that the demand on our services will increase, certainly over next year and in all probability well beyond. The Board would wish to express their very sincere thanks to everyone involved with NES CAB for their continued support.

**STRUCTURE, GOVERNANCE AND MANAGEMENT**

**Governing document**

North East Suffolk Citizens Advice Bureau is a limited company, limited by guarantee as defined by the Companies Act 2006 company number 05866861 and is also a registered charity, number 1115522. It is governed by its Memorandum of Association dated 5th July 2006.

**North East Suffolk Citizens Advice  
Bureau**

**Report of the Trustees  
for the Year Ended 31 March 2016**

**STRUCTURE, GOVERNANCE AND MANAGEMENT**

**Recruitment and appointment of new trustees**

The directors of the company are also the trustees of the registered charity. There shall be a minimum of three trustees and a maximum of 15.

Trustees may be appointed by election at an Annual General Meeting (there being no more than ten such elected trustees in total), nominated by member organisations or co-opted by the Trustee Board.

Each appointment of a nominated or co-opted Trustee shall be made at an ordinary meeting of the Trustee Board and shall take effect immediately.

For the first three Annual General Meetings following incorporation one third of the originally elected Trustees shall retire and will be eligible for re-election.

**Organisational structure**

The Trustee Board is responsible for the strategic direction and policy of the charitable company.

A scheme of delegation is in place and day to day responsibility for the provision of the service rests with the Chief Executive and other staff of the bureau.

**Induction and training of new trustees**

Upon appointment the new trustee is offered the opportunity to visit the charity's premises and spend time observing the service in operation. New Trustees are also given background information concerning North East Suffolk Citizens Advice Bureau and the National Association of Citizens' Advice Bureaux (Citizens Advice).

**Wider network**

North East Suffolk Citizens Advice Bureau along with all other Citizens Advice Bureaux in England, Wales and Northern Ireland is a member of the National Association of Citizens Advice Bureaux, the national charity which sets standards for advice and equal opportunities and supports bureaux with an information system, training and other services.

Citizens Advice also co-ordinates research and campaigning, media, publicity and parliamentary work and maintains an information and advice website.

**Related parties**

Waveney District Council, South Norfolk District Council and Suffolk County Council provide essential core funding in support of the work of the charity in providing a service to the residents of North-East Suffolk and South Norfolk. The Councils can nominate a representative to sit on the Board of Trustees.

**Risk management**

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error. Procedures have been established to manage the risks identified.

**REFERENCE AND ADMINISTRATIVE DETAILS**

**Registered Company number**

05866861 (England and Wales)

**Registered Charity number**

1115522

**Registered office**

St. Margaret's House  
Gordon Road  
Lowestoft  
Suffolk  
NR32 1JQ

**North East Suffolk Citizens Advice  
Bureau**

**Report of the Trustees  
for the Year Ended 31 March 2016**

**REFERENCE AND ADMINISTRATIVE DETAILS**

**Trustees**

The elected trustees are also the directors of the charitable company (the charity) and along with the Council nominees shall be referred to as the trustees throughout this report.

The trustees serving during the year and since the year end were as follows:

**Elected trustees**

P J S Stott

M Pitchers

J Fox

J M Wickham

R Bracey

T Goldson

P Allen

L Offord

Appointed June 2015

Appointed October 2015

**Council nominees**

Councillor B Bernard

South Norfolk District Council

Councillor J Craig

Suffolk County Council

**Company Secretary**

Mrs J John

**Independent examiner**

Richard Sullivan FCA

Institute of Chartered Accountants in England and Wales

Barnard Sampson

3a Quay View Business Park

Lowestoft

Suffolk

NR32 2HD

**Chief Executive**

Mrs J John

Approved by order of the board of trustees on 2 December 2016 and signed on its behalf by:

R Bracey - Trustee

**Independent Examiner's Report to the Trustees of  
North East Suffolk Citizens Advice  
Bureau**

I report on the accounts for the year ended 31 March 2016 set out on pages six to fourteen.

**Respective responsibilities of trustees and examiner**

The charity's trustees (who are also the directors for the purposes of company law) are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year (under Section 144(2) of the Charities Act 2011 (the 2011 Act)) and that an independent examination is required. The charity's gross income exceeded £250,000 and I am qualified to undertake the examination by being a qualified member of Institute of Chartered Accountants in England and Wales.

Having satisfied myself that the charity is not subject to audit under company law and is eligible for independent examination, it is my responsibility to:

- examine the accounts under Section 145 of the 2011 Act
- to follow the procedures laid down in the General Directions given by the Charity Commission (under Section 145(5)(b) of the 2011 Act); and
- to state whether particular matters have come to my attention.

**Basis of the independent examiner's report**

My examination was carried out in accordance with the General Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statements below.

**Independent examiner's statement**

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

- (1) which gives me reasonable cause to believe that, in any material respect, the requirements
  - to keep accounting records in accordance with Section 386 and 387 of the Companies Act 2006; and
  - to prepare accounts which accord with the accounting records, comply with the accounting requirements of Sections 394 and 395 of the Companies Act 2006 and with the methods and principles of the Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard for Smaller Entities (the FRSSE) (effective 1 January 2015)

have not been met; or

- (2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Richard Sullivan FCA  
Institute of Chartered Accountants in England and Wales  
Barnard Sampson  
3a Quay View Business Park  
Lowestoft  
Suffolk  
NR32 2HD

2 December 2016

**North East Suffolk Citizens Advice  
Bureau**

**Statement of Financial Activities  
(Incorporating an Income and Expenditure Account)  
for the Year Ended 31 March 2016**

	Notes	Unrestricted funds £	Restricted funds £	31.3.16 Total funds £	31.3.15 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>					
Donations and legacies	2	180,531	57,140	237,671	372,409
Other charitable activities	3	36,071	55,528	91,599	73,109
Investment income	4	1,450	-	1,450	1,857
Other income		9,748	-	9,748	482
<b>Total</b>		<b>227,800</b>	<b>112,668</b>	<b>340,468</b>	<b>447,857</b>
 <b>EXPENDITURE ON</b>					
<b>Charitable activities</b>					
Charitable activities		261,712	118,449	380,161	442,736
<b>NET INCOME/(EXPENDITURE)</b>		<b>(33,912)</b>	<b>(5,781)</b>	<b>(39,693)</b>	<b>5,121</b>
 <b>RECONCILIATION OF FUNDS</b>					
<b>Total funds brought forward</b>		<b>271,119</b>	<b>31,211</b>	<b>302,330</b>	<b>297,209</b>
<b>TOTAL FUNDS CARRIED FORWARD</b>		<b>237,207</b>	<b>25,430</b>	<b>262,637</b>	<b>302,330</b>

The notes form part of these financial statements



**North East Suffolk Citizens Advice  
Bureau**

**Balance Sheet  
At 31 March 2016**

	Notes	Unrestricted funds £	Restricted funds £	31.3.16 Total funds £	31.3.15 Total funds £
<b>FIXED ASSETS</b>					
Tangible assets	9	18,340	4,081	22,421	27,628
<b>CURRENT ASSETS</b>					
Debtors	10	16,350	-	16,350	19,460
Prepayments and accrued income		426	-	426	7,234
Cash at bank and in hand		251,943	21,349	273,292	294,994
		<u>268,719</u>	<u>21,349</u>	<u>290,068</u>	321,688
<b>CREDITORS</b>					
Amounts falling due within one year	11	(49,852)	-	(49,852)	(46,986)
<b>NET CURRENT ASSETS</b>		<u>218,867</u>	<u>21,349</u>	<u>240,216</u>	<u>274,702</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<u>237,207</u>	<u>25,430</u>	<u>262,637</u>	302,330
<b>NET ASSETS</b>		<u>237,207</u>	<u>25,430</u>	<u>262,637</u>	<u>302,330</u>
<b>FUNDS</b>					
Unrestricted funds	13			237,207	271,119
Restricted funds				25,430	31,211
<b>TOTAL FUNDS</b>				<u>262,637</u>	<u>302,330</u>

The notes form part of these financial statements

**North East Suffolk Citizens Advice  
Bureau**

**Balance Sheet - continued  
At 31 March 2016**

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2016.

The members have not required the charitable company to obtain an audit of its financial statements for the year ended 31 March 2016 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) 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 and with the Financial Reporting Standard for Smaller Entities (effective January 2015).

The financial statements were approved by the Board of Trustees on 2 December 2016 and were signed on its behalf by:

R Bracey -Trustee

J Fox -Trustee

**North East Suffolk Citizens Advice  
Bureau**

**Notes to the Financial Statements  
for the Year Ended 31 March 2016**

**1. ACCOUNTING POLICIES**

**Basis of preparing the financial statements**

The financial statements of the charitable company have been prepared in accordance with the Charities SORP (FRSSE) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard for Smaller Entities (the FRSSE) (effective 1 January 2015)', the Financial Reporting Standard for Smaller Entities (effective January 2015) and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

**Income**

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 measured 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.

Grants offered subject to conditions which have not been met at the year end date are noted as a commitment but not accrued as expenditure.

**Tangible fixed assets**

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

Leasehold property improvements	- Over the life of the lease
Fixtures, fittings, furniture & IT equipment	- 20% on reducing balance

**Taxation**

The charity is exempt from corporation tax on its charitable activities.

**Fund accounting**

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

**Hire purchase and leasing commitments**

Rentals paid under operating leases are charged to the Statement of Financial Activities on a straight line basis over the period of the lease.

**North East Suffolk Citizens Advice  
Bureau**

**Notes to the Financial Statements - continued  
for the Year Ended 31 March 2016**

**2. DONATIONS AND LEGACIES**

	<b>31.3.16</b>	31.3.15
	£	£
Donations	1,020	1,690
Grants	<b>236,651</b>	370,719
	<u><b>237,671</b></u>	<u>372,409</u>

Grants received, included in the above, are as follows:

	<b>31.3.16</b>	31.3.15
	£	£
Advice Services Transition Fund	<b>44,065</b>	175,371
Beccles Townsland Trust	<b>10,000</b>	10,000
Other grants	<b>182,586</b>	185,348
	<u><b>236,651</b></u>	<u>370,719</u>

**3. OTHER CHARITABLE ACTIVITIES**

	<b>31.3.16</b>	31.3.15
	£	£
Financial Inclusion Fund - urban	<b>59,799</b>	51,669
Town and Parish councils	<b>300</b>	3,350
WDC - Service Level Agreement	<b>25,000</b>	12,500
James Paget Hospital - The Big C	<b>6,500</b>	5,590
	<u><b>91,599</b></u>	<u>73,109</u>

**4. INVESTMENT INCOME**

	<b>31.3.16</b>	31.3.15
	£	£
Bank interest receivable	<b>1,450</b>	1,857
	<u><b>1,450</b></u>	<u>1,857</u>

**5. NET INCOME/(EXPENDITURE)**

Net income/(expenditure) is stated after charging/(crediting):

	<b>31.3.16</b>	31.3.15
	£	£
Depreciation - owned assets	<b>5,606</b>	6,907
Other operating leases	<b>24,725</b>	24,479
Independent examiners fee	<b>1,020</b>	1,020
	<u><b>31,351</b></u>	<u>32,406</u>

**6. TRUSTEES' REMUNERATION AND BENEFITS**

There were no trustees' remuneration or other benefits for the year ended 31 March 2016 nor for the year ended 31 March 2015.

**Trustees' expenses**

During the year the charity made expenses payments of £40 to trustees (2015: £49).

**North East Suffolk Citizens Advice  
Bureau**

**Notes to the Financial Statements - continued  
for the Year Ended 31 March 2016**

**7. STAFF COSTS**

	<b>31.3.16</b>	31.3.15
	<b>£</b>	£
Wages and salaries	<b>234,302</b>	237,440
National Insurance contributions	<b>17,776</b>	17,330
	<b>252,078</b>	254,770

The average number of staff employed during the year was 12 (2015: 13).

There were no high paid staff during the year.

**8. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES**

	Unrestricted funds £	Restricted funds £	Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>			
Donations and legacies	256,425	115,984	372,409
Other charitable activities	21,440	51,669	73,109
Investment income	1,857	-	1,857
Other income	482	-	482
<b>Total</b>	<b>280,204</b>	<b>167,653</b>	<b>447,857</b>
<b>EXPENDITURE ON</b>			
<b>Charitable activities</b>			
Charitable activities	267,801	174,935	442,736
<b>Total</b>	<b>267,801</b>	<b>174,935</b>	<b>442,736</b>
<b>NET INCOME/(EXPENDITURE)</b>	<b>12,403</b>	<b>(7,282)</b>	<b>5,121</b>
<b>RECONCILIATION OF FUNDS</b>			
<b>Total funds brought forward</b>	<b>258,719</b>	<b>38,490</b>	<b>297,209</b>
<b>TOTAL FUNDS CARRIED FORWARD</b>	<b>271,122</b>	<b>31,208</b>	<b>302,330</b>

**North East Suffolk Citizens Advice  
Bureau**

**Notes to the Financial Statements - continued  
for the Year Ended 31 March 2016**

**9. TANGIBLE FIXED ASSETS**

	Leasehold property improvements £	Fixtures, fittings, furniture & IT equipment £	Totals £
<b>COST</b>			
At 1 April 2015	10,950	89,567	100,517
Additions	-	399	399
	10,950	89,966	100,916
At 31 March 2016	10,950	89,966	100,916
<b>DEPRECIATION</b>			
At 1 April 2015	10,950	61,939	72,889
Charge for year	-	5,606	5,606
	10,950	67,545	78,495
At 31 March 2016	10,950	67,545	78,495
<b>NET BOOK VALUE</b>			
At 31 March 2016	-	22,421	22,421
At 31 March 2015	-	27,628	27,628

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

		31.3.16	31.3.15
		£	£
Other debtors		16,350	19,460

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

		31.3.16	31.3.15
		£	£
Trade creditors		-	35
Other creditors		49,852	46,951
		49,852	46,986

**12. OPERATING LEASE COMMITMENTS**

The following operating lease payments are committed to be paid within one year:

		31.3.16	31.3.15
		£	£
Expiring:			
Within one year		19,200	19,200

**North East Suffolk Citizens Advice  
Bureau**

**Notes to the Financial Statements - continued  
for the Year Ended 31 March 2016**

**13. MOVEMENT IN FUNDS**

	At 1.4.15 £	Net movement in funds £	At 31.3.16 £
<b>Unrestricted funds</b>			
General fund	116,119	(33,912)	82,207
Contractual Commitment Reserve	40,000	-	40,000
Premises Reserve	20,000	-	20,000
Operating Costs Reserve	95,000	-	95,000
	<u>271,119</u>	<u>(33,912)</u>	<u>237,207</u>
<b>Restricted funds</b>			
Citizens' Advice - FIF	19,492	1,841	21,333
BERR - Additional Hours of Advice	7	-	7
Adnams	9	-	9
Awards for All	5,101	(1,020)	4,081
Advice Services Transition Fund	6,602	(6,602)	-
	<u>31,211</u>	<u>(5,781)</u>	<u>25,430</u>
<b>TOTAL FUNDS</b>	<u><u>302,330</u></u>	<u><u>(39,693)</u></u>	<u><u>262,637</u></u>

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	227,800	(261,712)	(33,912)
<b>Restricted funds</b>			
Citizens' Advice - FIF	55,528	(53,687)	1,841
Beccles Townlands Trust	10,000	(10,000)	-
Advice Services Transition Fund	44,065	(50,667)	(6,602)
Suffolk Community Foundation	3,075	(3,075)	-
Awards for All	-	(1,020)	(1,020)
	<u>112,668</u>	<u>(118,449)</u>	<u>(5,781)</u>
<b>TOTAL FUNDS</b>	<u><u>340,468</u></u>	<u><u>(380,161)</u></u>	<u><u>(39,693)</u></u>

**North East Suffolk Citizens Advice  
Bureau**

**Notes to the Financial Statements - continued  
for the Year Ended 31 March 2016**

**13. MOVEMENT IN FUNDS - continued**

**Unrestricted funds**

Within unrestricted funds the trustees have designated funds for the following purposes:

**Contractual Commitment Reserve** - £40,000 to cover contracted payments to staff such as redundancy, provision of locum maternity and sickness cover, and the costs of any disciplinary and/or grievance procedures which may arise.

**Premises Reserve** - £20,000 to provide for terminating leases and the cost of relocating to new premises either at the expiry of the current lease or if larger premises are deemed necessary.

**Operating Costs Reserve**

The trustees policy is to reserve for at least three months operating costs. This would require in the region of £95,000.

**Restricted funds**

**Citizens Advice FIF** - Funding from the Citizens Advice Financial Inclusion Fund was to provide a case worker and associated costs to provide advice to those in debt.

**BERR Additional Hours of Advice** - This funding was to enable the bureau to provide additional hours of advice.

**The Adnams Charity** - This funding was to pay for one advisor for two months during the year.

**Awards for All** - This funding was to purchase new computer equipment.

**Advice Services Transition Fund** - Funding to see advice services in Waveney working cohesively and sharing best practice to deliver quality assured services.

**Suffolk Community Foundation** - This funding was to support outreach work in GP surgeries.

**Beccles Townsland Trust** - Funding to support the charity with the only restriction being that the grant was to be spent in the town of Beccles.

**14. RELATED PARTY DISCLOSURES**

There were no related party transactions for the year ended 31 March 2016.

**15. ULTIMATE CONTROLLING PARTY**

North East Suffolk Citizens Advice Bureau is a company registered under the Companies Act 2006, where the liability of members is limited by guarantee.

The charity is therefore jointly controlled by its members.



**North East Suffolk Citizens Advice  
Bureau**

**Detailed Statement of Financial Activities  
for the Year Ended 31 March 2016**

	<b>31.3.16</b>	<b>31.3.15</b>
	<b>£</b>	<b>£</b>
<b>INCOME AND ENDOWMENTS</b>		
<b>Donations and legacies</b>		
Donations	1,020	1,690
Grants	<b>236,651</b>	370,719
	<hr/>	<hr/>
	<b>237,671</b>	372,409
<b>Other charitable activities</b>		
Financial Inclusion Fund - urban	<b>59,799</b>	51,669
Town and Parish councils	<b>300</b>	3,350
WDC - Service Level Agreement	<b>25,000</b>	12,500
James Paget Hospital - The Big C	<b>6,500</b>	5,590
	<hr/>	<hr/>
	<b>91,599</b>	73,109
<b>Investment income</b>		
Bank interest receivable	<b>1,450</b>	1,857
<b>Other income</b>		
Sundry income	<b>9,748</b>	482
	<hr/>	<hr/>
<b>Total incoming resources</b>	<b>340,468</b>	447,857
<b>EXPENDITURE</b>		
<b>Charitable activities</b>		
Wages	<b>252,079</b>	254,770
Rent	<b>24,725</b>	24,479
Insurance	<b>3,384</b>	3,276
Light and heat	<b>11,831</b>	11,517
Sundries	<b>13</b>	194
Repairs and renewals	<b>1,178</b>	826
Subcontract sessional assistance	<b>17,153</b>	18,184
Depreciation - fixtures, fittings, furniture & IT equipment	<b>5,606</b>	6,907
Grants to institutions	<b>17,223</b>	69,385
	<hr/>	<hr/>
	<b>333,192</b>	389,538
<b>Support costs</b>		
<b>Management</b>		
Telephone	<b>9,265</b>	9,047
Stationery and office expenses	<b>3,848</b>	4,685
Miscellaneous expenses	<b>2,517</b>	718
Postage	<b>2,451</b>	4,338
Training	<b>6,263</b>	6,472
Computer costs	<b>8,887</b>	9,001
Publications	<b>2,205</b>	2,659
Publicity	<b>1,465</b>	3,326
Carried forward	<b>36,901</b>	40,246

This page does not form part of the statutory financial statements

**North East Suffolk Citizens Advice  
Bureau**

**Detailed Statement of Financial Activities  
for the Year Ended 31 March 2016**

	<b>31.3.16</b>	31.3.15
	<b>£</b>	£
<b>Management</b>		
Brought forward	<b>36,901</b>	40,246
Travelling	<b>7,137</b>	9,553
	<hr/> <b>44,038</b>	<hr/> 49,799
<b>Finance</b>		
Bank charges	<b>309</b>	385
<b>Governance costs</b>		
Independent examiners fee	<b>1,020</b>	944
Consultancy fees	<b>1,602</b>	2,035
Legal fees	<b>-</b>	35
	<hr/> <b>2,622</b>	<hr/> 3,014
<b>Total resources expended</b>	<hr/> <b>380,161</b>	<hr/> 442,736
<b>Net (expenditure)/income</b>	<hr/> <b>(39,693)</b> <hr/>	<hr/> 5,121 <hr/>