

**RUSHMOOR CITIZENS ADVICE BUREAUX**  
**(A COMPANY LIMITED BY GUARANTEE)**

**FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED**

**31 MARCH 2004**

**RUSHMOOR CITIZENS ADVICE BUREAUX  
FINANCIAL STATEMENTS FOR THE YEAR ENDED  
31 MARCH 2004**

<b>Contents</b>	<b>Page</b>
Members of the committee and professional advisers	1
Trustees annual report	2 - 5
Independent auditors' report	6 - 7
Statement of financial activities	8
Balance sheet	9
Notes to the financial statements	10 - 17

**RUSHMOOR CITIZENS ADVICE BUREAU  
(A COMPANY LIMITED BY GUARANTEE)**

**MEMBERS OF THE COMMITTEE AND PROFESSIONAL ADVISERS**

**The Members of the Committee**

Mr John Debenham MBE (President)  
Mr Tony Camfield (Chair)  
Mr W L J T Card (Treasurer)  
Mrs Beryl Anderson  
Cllr. Nigel Baines  
Rev Donald Bolt  
Mrs Donna Bone  
Cllr. Carolyne Culver  
Dr E B Davies  
Mr Neil Flanigan MBE  
Cllr. Charlie Fraser-Fleming  
Mr Roger Grocock  
Mrs Jessie Hewitt  
Mr Michael Johnson  
Ms Rachel Ottley  
Mrs Jacqueline Priddle  
Mr Deglan Rowe  
Mrs Audrey Walker  
Mr Jim White  
Mrs Lucy Wingrove

**Company Secretary** Mrs Alex Hughes

**Company Number** 4354628 (England and Wales)

**Registered Charity Number** 1090669

**Registered Office**

Princes Gardens  
High Street  
Aldershot  
Hants GU11 1BJ

**Auditors**

Haines Watts  
30 Camp Road  
Farnborough  
GU14 6EW

**Bankers**

Royal Bank of Scotland Plc  
Holts Branch  
Farnborough  
Hants  
GU14 7ZP

**RUSHMOOR CITIZENS ADVICE BUREAUX  
TRUSTEES ANNUAL REPORT  
YEAR ENDED 31 MARCH 2004**

The Trustees, who are also Directors for the purposes of the Companies Act 1985, have pleasure in presenting their report and the financial statements of the charity for the year ended 31 March 2004.

**Legal Status**

Rushmoor Citizens Advice Bureaux is a company limited by guarantee no. 4354628, and registered charity no. 1090669. It consists of three bureaux operating under the names of Aldershot CAB, Farnborough CAB and Heathlands CAB.

**Objectives**

The aims of the charity are to ensure that individuals do not suffer through lack of knowledge of their rights and responsibilities, or through an inability to express their needs effectively; and equally to exercise a responsible influence on the development of social policies and services, both locally and nationally.

**Organisation**

Rushmoor Citizens Advice Bureaux has a staff of paid employees and volunteers, who provide advice services to the public. It is governed by a Board of Trustees, who are voluntary. Trustees are also Directors of the Company, and oversee the management, finances and direction of the organisation. Trustees are elected at the Annual General Meeting for a term of 3 years. The organisation is a member of the National Association of Citizens Advice Bureaux, which operates under the name of Citizens Advice. All members of Citizens Advice must comply with the organisational and quality standards required by its Membership Scheme. These include standards for quality of advice, training and policies. The Membership Scheme converges with the Community Legal Service (CLS) general help quality standards. Rushmoor Citizens Advice Bureaux also complied with CLS standards for casework and specialist help.

**Financial Controls**

The paid staff of the bureaux have delegated authority to manage specified expenditure, including payroll. The Honorary Treasurer takes responsibility for overall financial control, reporting bi-monthly to both the Finance and Funding Committee and to full Trustee Board meetings. Reports detail expenditure against agreed budgets, which are set according to funding received, and the conditions applied by funders. An audit of accounts is carried out each year by external auditors, in accordance with charity and company law. An internal Audit Committee also examines financial procedures on behalf of the Trustee Board to ensure good corporate governance.

**Investment Powers and Restrictions**

The reserves of the charity and any funds not required for immediate use are held in the Charities Official Investment Fund. This is regularly reviewed to ensure the most favourable interest rate is obtained.

**Review of Developments, Activities and Achievements**

The three bureaux over the past year handled 32,138 cases, an increase of over 10% on the previous year. This has been achieved within the same funding levels, demonstrating a growth in activity in core services: 14 new volunteer advisers have been trained, and additional services offered to clients. Welfare Benefits continues to be the largest area of work, and in the past year this has resulted in recorded gains in income for clients of over £500,000. Prevention of homelessness, renegotiation of debts, enforcement of employment rights, are also measurable outcomes which continue to be monitored.

The bureaux are subject to a range of audits, for quality of advice, organisational standards and casework management. Full compliance at general and specialist help levels has been achieved, endorsing the bureaux' quality management systems, and casework expertise.

The service continues to develop IT services as part of the national 'Citizens Connect' project, offering opportunities to participate in e-government, as well as service-wide initiatives. Improving access to the service through telephone, email and web based services is also the subject of continuing work.

**RUSHMOOR CITIZENS ADVICE BUREAUX  
TRUSTEES ANNUAL REPORT (continued)  
YEAR ENDED 31 MARCH 2004**

A small number of Trustee Board changes occurred during 2003/4. Cllr. Carolyne Culver replaced Cllr. Keith Dibble in June 2003, as one of the three Rushmoor Borough Council representatives. Donna Bone was appointed in June 2003, bringing valuable experience from her work at Positive Action. Rev. Bonnie Appleton left the Board following relocation in September 2003. Changes to the Memorandum and Articles of Association in May 2003 allow for limited staff representation on the Trustee Board. This resulted in the two volunteer staff representatives, Jacqui Priddle and Lucy Wingrove, becoming voting Trustee Board members in September 2003. Rachel Ottley replaced Chris Hill on the Board in October 2003, bringing useful mental health work experience.

**Reserves Policy**

The Trustees recognise the need to maintain reserves to ensure the bureaux meet their statutory and contractual obligations. In particular, the bureaux need to ensure there are sufficient funds for the following contingencies: staff redundancies; sickness cover; uninsured losses (e.g. excesses on professional indemnity, employment claims, and contents insurance); late payment by funders.

In addition, the Trustees recognise the importance of having sufficient funds available to take fresh initiatives or respond to future funding possibilities. In view of this, it is the policy of the bureaux to work towards maintaining reserves at a level equivalent to 3 months running costs for each bureau. The Trustees are satisfied that the balance of net assets available at the year end of £37,015 meets this policy.

**Risk Management**

Risk management is kept under continual review by the Finance and Funding Sub Committee. To support this the Audit Committee ensures that the process is monitored and that robust systems are in place. In 2004/2005 the process will be further integrated within the bureaux and a scoring system introduced to evaluate identified risks. Risks will be identified against the changing nature of the bureaux and the agreed action plan will include clear responsibilities and deadlines for completion. Progress against the action plan will be reviewed each March and formally reported to the full Trustee Board.

**Results**

The results for the year, and the charity's financial position at the end of the year are shown in the attached financial statements.

The financial statements include the significant help in kind that the charity receives from Rushmoor Borough Council in respect of premises and car parking. In addition, the Surrey Hants Borders NHS Trust provides much valued help in kind in the form of premises, telephones and photocopying to Heathlands CAB.

Not included are the voluntary hours in excess of 500 per week, given by unpaid advisers, administrative staff and trustees. Voluntary commitment remains at the heart of the service, providing 'front line' advice; administrative, IT and social policy work; and governance of the charity, which includes personnel, finance and business planning. The goodwill generated by this commitment underpins the positive liaison and support received from local voluntary and statutory agencies, without which the service could not function.

**RUSHMOOR CITIZENS ADVICE BUREAUX  
TRUSTEES ANNUAL REPORT (continued)  
YEAR ENDED 31 MARCH 2004**

**THE TRUSTEES**

The Trustees, who are also Directors for the purposes of company law, who served the charity during the period were as follows:

Mr John Debenham MBE (President)  
Mr Tony Camfield (Chair)  
Mr W L J T Card (Treasurer)  
Mrs Beryl Anderson  
Cllr. Nigel Baines  
Mrs Donna Bone  
Cllr. Carolyne Culver  
Dr E B Davies  
Mr Neil Flanigan MBE  
Cllr. Charlie Fraser-Fleming  
Mr Roger Grocock  
Mrs Jessie Hewitt  
Mr Michael Johnson  
Ms Rachel Ottley  
Mrs Jacqueline Priddle  
Mr Deglan Rowe  
Mrs Audrey Walker  
Mr Jim White  
Mrs Lucy Wingrove

**DETAILS OF APPOINTMENTS AND RETIREMENTS**

Rev. Bonnie Appleton resigned as a member of the committee on 31 August 2003.  
Rev. Donald Bolt was appointed as a member of the committee on 21 June 2004.  
Mrs Donna Bone was appointed as a member of the committee on 16 June 2003.  
Cllr. Carolyne Culver was appointed as a member of the committee on 16 June 2003.  
Cllr. Keith Dibble resigned as a member of the committee on 13 June 2003.  
Ms Rachel Ottley was appointed as a member of the committee on 15 October 2003.  
Mrs Jacqueline Priddle was appointed as a member of the committee on 15 October 2003.  
Mrs Lucy Wingrove was appointed as a member of the committee on 15 October 2003.

**RESPONSIBILITIES OF THE TRUSTEES**

Company law requires the Trustees to prepare financial statements for each financial year, which give a true and fair view of the state of affairs of the charity at the end of the year and of the incoming and outgoing resources for the year then ended.

In preparing those financial statements, the Trustees are required to select suitable accounting policies and then apply them consistently, making judgements and estimates that are reasonable and prudent. The Trustees must also prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue its activities.

The Trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Companies Act 1985. The Trustees are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and deflection of fraud and other irregularities.

**RUSHMOOR CITIZENS ADVICE BUREAUX  
TRUSTEES ANNUAL REPORT (continued)  
YEAR ENDED 31 MARCH 2004**

**SMALL COMPANY PROVISIONS**

This report has been prepared in accordance with the Statement of Recommended Practice – Accounting and Reporting by Charities and in accordance with the special provisions for small companies under Part VII of the Companies Act 1985.

Signed by order of the Trustees

A A Camfield

Trustee

Approved by the Trustees on 27 September 2004

**RUSHMOOR CITIZENS ADVICE BUREAUX  
INDEPENDENT AUDITORS' REPORT TO THE MEMBERS  
YEAR ENDED 31 MARCH 2004**

We have audited the financial statements on pages 8 to 17 which have been prepared under the historical cost convention and the accounting policies set out on page 10.

This report is made solely to the company's members, as a body, in accordance with Section 235 of the Companies Act 1985. Our work has been undertaken so that we might state to the company's members those matters we are required to state to them in an 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 company and the company's members as a body, for our audit work, for this report, or for the opinions we have formed.

**RESPECTIVE RESPONSIBILITIES OF THE TRUSTEES AND THE AUDITORS**

The responsibilities of the Trustees (who also act as Directors for the charitable activities of the company) of the charity for preparing the Trustees Annual Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards are set out in the Statement of Trustees' Responsibilities on page 4.

Our responsibility is to audit the financial statements in accordance with relevant legal and regulatory requirements and United Kingdom Auditing Standards.

We report to you our opinion as to whether the financial statements give a true and fair view and are properly prepared in accordance with the Companies Act 1985. We also report to you if, in our opinion, the Trustees Annual Report is not consistent with the financial statements, if the charity has not kept proper accounting records, if we have not received all the information and explanations we require for our audit, or if information specified by law regarding Trustees' remuneration and transactions with the charity is not disclosed.

We are not required to consider whether the statements in the Trustees' Report concerning the major risks to which the charity is exposed covers all existing risks and controls or to form an opinion on the effectiveness of the charity's risk management and control procedures.

We read other information contained in the Trustees Annual Report and consider the implications for our report if we become aware of any apparent misstatements within it. Our responsibilities do not extend to any other information.

**BASIS OF AUDIT OPINION**

We conducted our audit in accordance with Auditing Standards issued by the Auditing Practices Board. An audit includes examination, on a test basis, of evidence relevant to the amounts and disclosures in the financial statements. It also includes an assessment of the significant estimates and judgements made in the preparation of the financial statements, and of whether the accounting policies are appropriate to the charity's circumstances, consistently applied and adequately disclosed.

We planned and performed our audit so as to obtain all the information and explanations which we considered necessary in order to provide us with sufficient evidence to give reasonable assurance that the financial statements are free from material misstatement, whether caused by fraud or other irregularity or error. In forming our opinion we also evaluated the overall adequacy of the presentation of information in the financial statements.

**RUSHMOOR CITIZENS ADVICE BUREAUX  
INDEPENDENT AUDITORS' REPORT TO THE MEMBERS (continued)  
YEAR ENDED 31 MARCH 2004**

**OPINION**

In our opinion the financial statements give a true and fair view of the charity's state of affairs as at 31 March 2004 and of its incoming resources and application of resources, including its income and expenditure, in the year then ended and have been properly prepared in accordance with the Companies Act 1985.

Haines Watts  
Registered Auditors  
30 Camp Road  
Farnborough  
GU14 6EW

Date: 8 October 2004

**RUSHMOOR CITIZENS ADVICE BUREAUX  
(INCLUDING INCOME AND EXPENDITURE ACCOUNT)  
STATEMENT OF FINANCIAL ACTIVITIES  
YEAR ENDED 31 MARCH 2004**

		Unrestricted Funds	Restricted Funds	Total Funds 2004	Total Funds 2003
	Note	£	£	£	£
<b>INCOMING RESOURCES</b>					
Donations	2	3,143	-	3,143	1,144
<b>Activities to further the charity's objectives:</b>					
Grants receivable	3	395,399	-	395,399	373,303
Interest receivable	4	3,623	-	3,623	3,447
Other income		1,337	-	1,337	1,673
<b>TOTAL INCOMING RESOURCES</b>		<u>403,502</u>	-	<u>403,502</u>	<u>379,567</u>
<b>RESOURCES EXPENDED</b>					
<b>Costs of generating funds:</b>					
Fundraising and publicity	5	625	-	625	952
<b>Charitable expenditure:</b>					
Costs of activities in furtherance of the charity's objectives	6	327,333	100	327,433	311,799
Management and administration	7	73,403	-	73,403	73,081
<b>TOTAL RESOURCES EXPENDED</b>	8	<u>401,361</u>	<u>100</u>	<u>401,461</u>	<u>385,832</u>
<b>NET INCOMING/(OUTGOING) RESOURCES FOR THE YEAR</b>	9	2,141	(100)	2,041	(6,265)
Transfer of reserves from Heathlands CAB		-	-	-	11,682
Balances brought forward		<u>73,876</u>	<u>100</u>	<u>73,976</u>	<u>68,559</u>
Balances carried forward		<u><u>76,017</u></u>	<u><u>-</u></u>	<u><u>76,017</u></u>	<u><u>73,976</u></u>

The Statement of Financial Activities includes all gains and losses recognised in the year.

All of the activities of the charity are classed as continuing.

The notes on pages 10 to 17 form part of these financial statements.

**RUSHMOOR CITIZENS ADVICE BUREAUX  
BALANCE SHEET  
31 MARCH 2004**

	Note	2004 £	£	2003 £
<b>FIXED ASSETS</b>				
Tangible assets	10	<u>13,853</u>		<u>13,711</u>
<b>CURRENT ASSETS</b>				
Debtors	11	11,619		1,104
Cash at bank		<u>130,987</u>		<u>136,278</u>
		142,606		137,382
<b>CREDITORS:</b> Amounts falling due within one year	12	<u>(80,442)</u>		<u>(77,117)</u>
<b>NET CURRENT ASSETS</b>		<u>62,164</u>		<u>60,265</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		76,017		73,976
		<hr/>		<hr/>
<b>FUNDS</b>				
Unrestricted:				
Designated funds	14	25,149		23,742
General purpose fund	14	50,868		50,134
Restricted fund	14	<u>-</u>		<u>100</u>
<b>TOTAL FUNDS</b>		76,017		73,976
		<hr/> <hr/>		<hr/> <hr/>

These financial statements were approved by the Trustees on 27 September 2004 and signed on their behalf by:

A A Camfield  
Trustee

**RUSHMOOR CITIZENS ADVICE BUREAUX  
NOTES TO THE FINANCIAL STATEMENTS  
YEAR ENDED 31 MARCH 2004**

**1. ACCOUNTING POLICIES**

**Basis of accounting**

The financial statements have been prepared under the historical cost convention and in accordance with the Statement of Recommended Practice 'Accounting and Reporting by Charities' (SORP 2000), the Companies Act 1985 and Financial Reporting Standard for Smaller Entities (effective June 2002).

The company has taken advantage of the exemption from the requirement to prepare a cashflow on the grounds that it is a small company.

**Company Status**

The Charity is a company limited by guarantee. The members of the company are the Trustees named on page 1. In the event of the charity being wound up, the liability in respect of the guarantee is limited to £1 per member of the charity.

**Depreciation**

Depreciation is calculated so as to write off the cost of an asset, less its estimated residual value, over the useful economic life of that asset as follows:

Fixtures and fittings (including office equipment) – 33% per annum of cost (20% for fixed assets purchased before 1 April 2002)

**Pension Costs**

The charity operates a defined contribution pension scheme for employees. The assets of the scheme are held separately from those of the charity. The annual contributions payable are charged to the Statement of Financial Activities.

**Fund Accounting**

Unrestricted fund comprise those funds which the Trustees are free to use in accordance with the general objectives of the charity.

Designated funds comprise unrestricted funds that have been set aside by the Trustees for particular purposes. Restricted funds are funds which are to be used in accordance with specific instructions imposed by donors or which have been raised by the charity for particular purposes.

**Incoming Resources**

Where the donor has specified that incoming resources including grants are for use in future accounting periods, the income is deferred until those periods.

**Resources Expended**

Expenditure is included on an accruals basis and has been classified under headings that aggregate all costs related to the category.

**RUSHMOOR CITIZENS ADVICE BUREAUX  
NOTES TO THE FINANCIAL STATEMENTS (continued)  
YEAR ENDED 31 MARCH 2004**

**2. DONATIONS**

	Unrestricted Funds	Restricted Funds	Total Funds 2004	Total Funds 2003
	£	£	£	£
General donations	1,693	-	1,693	1,114
Rotary Club of Farnborough	250	-	250	-
Rotary Club of Aldershot	250	-	250	-
Rotary Club of Black Water Valley	250	-	250	-
Friends of the CAB	700	-	700	-
	3,143	-	3,143	1,114

**3. GRANTS RECEIVABLE**

	Unrestricted Funds	Restricted Funds	Total Funds 2004	Total Funds 2003
	£	£	£	£
Rushmoor Borough Council	199,137	-	199,137	189,946
N.A.C.A.B.	-	-	-	50
Woking Area Primary Care Trust	31,000	-	31,000	32,917
North Hants Fines Advisory Service	1,774	-	1,774	1,460
Thames Valley Housing Association	1,545	-	1,545	1,500
Adult Community Learning Fund	-	-	-	3,548
Blackwater Valley and Hart PCT	23,175	-	23,175	25,125
Hampshire Social Services	21,676	-	21,676	18,845
Broadhurst Welcome Home	-	-	-	2,000
Legal Services Commission	97,912	-	97,912	97,912
Hampshire County Council	19,180	-	19,180	-
	395,399	-	395,399	373,303

**4. INTEREST RECEIVABLE**

	2004 £	2003 £
Bank interest receivable	2,776	3,421
Other interest receivable	847	26
	3,623	3,447

**5. FUNDRAISING AND  
PUBLICITY**

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total Funds 2003
	£	£	£	£
Advertising and publicity	625	-	625	952

**RUSHMOOR CITIZENS ADVICE BUREAUX  
NOTES TO THE FINANCIAL STATEMENTS (continued)  
YEAR ENDED 31 MARCH 2004**

**6. COSTS OF ACTIVITIES IN  
FURTHERANCE OF THE  
CHARITY'S OBJECTIVES**

	<b>Unrestricted Funds</b>	<b>Restricted Funds</b>	<b>Total Funds 2004</b>	<b>Total Funds 2003</b>
	£	£	£	£
<b>Provision of charitable services:</b>				
NACAB information	2,446		2,446	2,446
Salaries	236,068		236,068	218,129
Staff pension costs	10,617		10,617	5,100
Rent, rates, light and heat	32,480		32,480	31,769
Insurance	1,449		1,449	1,688
Repairs and maintenance	378	100	478	1,073
Telephone	10,048		10,048	10,286
Printing, postage and stationery	9,640		9,640	8,197
Computer costs	3,241		3,241	2,942
Equipment	816		816	995
Cleaning	1,129		1,129	1,215
Sundry	1,207		1,207	2,608
Portakabin costs	2,652		2,652	3,957
Disbursements	969		969	491
Training	3,538		3,538	5,259
Subscriptions and professional publications	559		559	2,122
Recruitment	786		786	1,124
Travel	9,310		9,310	12,398
	<u>327,333</u>	<u>100</u>	<u>327,433</u>	<u>311,799</u>

**RUSHMOOR CITIZENS ADVICE BUREAUX  
NOTES TO THE FINANCIAL STATEMENTS (continued)  
YEAR ENDED 31 MARCH 2004**

**7. MANAGEMENT AND ADMINISTRATION**

	<b>Unrestricted Funds</b>	<b>Restricted Funds</b>	<b>Total Funds 2004</b>	<b>Total Funds 2003</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
Salaries	41,659	-	41,659	38,493
Staff pension costs	1,874	-	1,874	900
Rent, rates, light and heat	5,732	-	5,732	5,607
Insurance	256	-	256	298
Repairs and maintenance	84	-	84	189
Telephone	1,773	-	1,773	1,815
Printing, postage and stationery	1,701	-	1,701	1,447
Computer costs	572	-	572	519
Equipment	144	-	144	176
Cleaning	199	-	199	215
Sundry	214	-	214	460
Portakabin costs	468	-	468	698
Disbursements	171	-	171	87
Training	624	-	624	928
Subscriptions and professional publications	99	-	99	374
Recruitment	139	-	139	198
Depreciation	7,266	-	7,266	8,396
Audit fees	5,394	-	5,394	4,350
Legal and professional fees	272	-	272	2,896
Governance	317	-	317	132
Expenses of AGM	2,433	-	2,433	2,622
Bank charges	369	-	369	94
Travel expenses	1,643	-	1,643	2,187
	<hr/> 73,403	<hr/> -	<hr/> 73,403	<hr/> 73,081
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

**RUSHMOOR CITIZENS ADVICE BUREAUX  
NOTES TO THE FINANCIAL STATEMENTS (continued)  
YEAR ENDED 31 MARCH 2004**

**8. TOTAL RESOURCES EXPENDED**

	<b>Staff Costs</b>	<b>Depreciatio n</b>	<b>Other Costs</b>	<b>Total Funds 2004</b>	<b>Total Funds 2003</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
Costs of activities in furtherance of the charity's objectives	246,685	-	80,748	327,433	311,799
Fundraising and publicity	-	-	625	625	952
Management and administration	43,533	7,266	22,604	73,403	73,081
	<hr/>				
	290,218	7,266	103,977	401,461	385,832
	<hr/>				

**The aggregate payroll costs were:**

	<b>2004</b>	<b>2003</b>
	<b>£</b>	<b>£</b>
Salaries and wages	255,764	238,429
Social Security costs	21,963	18,193
Pension costs	12,491	6,000
	<hr/>	
	290,218	262,622
	<hr/>	

**Particulars of employees:**

The average number of full-time equivalent staff employed by the charity during the financial year amounted to:

	<b>2004</b>	<b>2003</b>
Client related workers	12	11

No employee received remuneration amounting to more than £50,000 in either year.  
The number of staff accruing retirement benefits was 9 (2003 : 9)

	<b>2004</b>	<b>2003</b>
	<b>£</b>	<b>£</b>
<b>Other costs:</b>		
Premises	3,120	3,920
Legal and professional	272	2,896
Other	100,585	65,047
	<hr/>	
	103,977	71,863
	<hr/>	

**Trustees' remuneration and expenses**

Trustees received no remuneration or claimed any travel expenses during the year (2003 : £nil).

**RUSHMOOR CITIZENS ADVICE BUREAUX  
NOTES TO THE FINANCIAL STATEMENTS(continued)  
YEAR ENDED 31 MARCH 2004**

**9. NET INCOMING/(OUTGOING) RESOURCES FOR THE YEAR**

	<b>2004</b>	<b>2003</b>
	<b>£</b>	<b>£</b>
This is stated after charging:		
Staff pension contributions	12,491	6,000
Depreciation	7,266	8,396
Auditors' remuneration – as auditors	2,000	4,350
Auditors' remuneration – other services	3,394	-
	<hr/>	<hr/>

**10. TANGIBLE FIXED ASSETS**

	<b>Fixtures &amp; Fittings £</b>
<b>COST</b>	
At 1 April 2003	39,911
Additions	7,409
Disposals	(1,047)
	<hr/>
At 31 March 2004	<u>46,273</u>
 <b>DEPRECIATION</b>	
At 1 April 2003	26,200
Charge for the year	7,267
Disposals	(1,047)
	<hr/>
At 31 March 2004	<u>32,420</u>
 <b>NET BOOK VALUE</b>	
At 31 March 2004	<u>13,853</u>
At 31 March 2003	<u>13,711</u>

**11. DEBTORS**

	<b>2004</b>	<b>2003</b>
	<b>£</b>	<b>£</b>
Trade debtors	9,876	-
Other debtors	-	173
Prepayments	1,743	931
	<hr/>	<hr/>
	11,619	1,104

**12. CREDITORS: Amounts falling due within one year**

	<b>2004</b>	<b>2003</b>
	<b>£</b>	<b>£</b>
Trade creditors	5,044	4,017
Taxation and Social Security	7,030	5,607
Accruals	14,000	17,307
Deferred income (see note 13)	53,745	50,186
Other creditors	623	-
	<hr/>	<hr/>
	80,442	77,117

**RUSHMOOR CITIZENS ADVICE BUREAUX  
NOTES TO THE FINANCIAL STATEMENTS (continued)  
YEAR ENDED 31 MARCH 2004**

**13. DEFERRED INCOME**

	£
Balance at 1 April 2003	50,186
Amount released to incoming resources	(50,186)
Amount deferred in the year	53,745
Balance as at 31 March 2004	<u>53,745</u>

**14. TOTAL RESOURCES EXPENDED**

	At 1 April 2003	Incoming Resources	Outgoing Resources	Net surplus/ (deficit) for year	Transfer of Funds	At 31 March 2004
	£	£	£	£	£	£
Designated property						
Development fund	23,742	847	-	847	560	25,149
General purpose fund	50,134	402,655	401,361	1,294	(560)	50,868
<hr/>						
Total unrestricted funds	73,876	403,502	401,361	2,141	-	76,017
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Restricted funds	100	-	100	(100)	-	-
<hr/>						
Total funds	73,976	403,502	401,461	2,041	-	76,017
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The funds are represented by the following assets and liabilities:

	Designated Property Development Fund	General Purpose Fund	Total
	£	£	£
Tangible fixed assets	-	13,853	13,853
Net current assets	25,149	90,760	115,909
Deferred income	-	(53,745)	(53,745)
	<hr/>	<hr/>	<hr/>
	25,149	50,868	76,017
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

The general purpose fund represents free funds of the charity which are not designated for particular purpose other than to meet the obligations set down in the reserves policy included in the Trustees' annual report accompanying this report.

The property development fund has been designated by the Trustees for the equipping of new premises.

Restricted funds represent funds restricted for use as publicity.

On 1 May 2002, the balance of funds previously held by Heathlands Citizens Advice Bureau was transferred to Rushmoor Citizens Advice Bureaux.

**RUSHMOOR CITIZENS ADVICE BUREAUX  
NOTES TO THE FINANCIAL STATEMENTS (continued)  
YEAR ENDED 31 MARCH 2004**

**15. RELATED PARTIES**

The Charity's most significant fund provider is Rushmoor Borough Council (note 3) of which three Councillors act as designated Trustees of the Charity. None of these Trustees has individually or collectively any control over the funds made available to the Charity by the Council or the manner by which the Charity expends those funds.

