

RtA

## GRANT APPLICATION FORM 2019-2020

Shinfield Parish Council offers a limited number of grants each year to organisations, clubs and charities which provide a service in the parish to its residents. Grants are generally awarded at the beginning of the financial year, although late applications may be considered.

All grant applications must be made using this form. Applicants must read the criteria and conditions carefully and supply the relevant information. The outcome will be notified in writing and in certain circumstances the grant may only be awarded if specific conditions are met. There is no appeal process if an application is turned down.

**Please complete all sections of this form. You may expand the boxes if necessary.**

**Name of Organisation: Citizens Advice Wokingham**

**Grant request from Shinfield Parish Council: £2150**

**For what purpose is the grant to be used? How will it benefit the residents of Shinfield Parish?**

We help people find a way forward, no matter what their problem or circumstances. Our dedicated staff and volunteer empower people to make decisions by equipping them with high quality advice and information related to their issues.

As well as providing our core services from Wokingham town centre, Woodley, telephone advice line and email - we have just launched our Advice Task Force. This is an outreach arrangement for the next 12 months where we have committed to visiting all 17 town and parish councils at least twice over the next year. We will 'pop-up' with a gazebo in different locations - in September we contacted all parish clerks to ask for recommendations.

We help people with issues ranging from debt and benefits, to employment and relationships.

**Have you applied to any other organisation for funding for all or part of this project/expenditure? If so, which organisation, and how much?**

We ask all 17 town and parish councils to contribute to our charity.	
<b>About your Organisation :</b>  Briefly describe the role of your organisation within Shinfield Parish - the residents of Shinfield benefit from a free, confidential, impartial and independent service to help people find a way forward with their problems, regardless of race, gender, age, sexuality or disability.  Where are you based? Our two main offices are in Wokingham town centre and Woodley  Number of members in your organisation? 10 part-time staff. 73 volunteers and 9 trustees.	
<b>Contact for this application:</b>  Title: <input type="text" value="Mr"/> First name: <input type="text" value="Jake"/> Surname: <input type="text" value="Morrison"/>	
Position held in organisation: Chief Executive	
Contact address	
Citizens Advice Wokingham Waterford House Erftstadt Court Wokingham	
Postcode: RG40 2YF	Telephone Number: 01189787258
Email address: jake.morrison@citizensadvicewokingham.org.uk	

## DECLARATION

The following declaration must be completed by a senior contact  
on behalf of the applicant organisation.

I apply for grant aid on behalf of: Citizens Advice Wokingham

I declare that:

- the organisation named in this application form has authorised me to sign this application on their behalf;
- I have noted the conditions under which grants are awarded by Shinfield Parish Council;
- I confirm that if successful, I and the organisation which I represent, will abide by the conditions.

I undertake, on behalf of the organisation, any grant or such part as Shinfield Parish Council may determine, will be repaid if:

- The organisation is found to be in breach of the conditions applied to the grant;
- The grant ceases to be used for the purpose(s) for which it was given.

I certify that the information given in this application is true and confirm that the enclosures are current, accurate and adopted or approved by our organisation.

**Signed:** J.Morrison    **Date:** 18th October 2019

**Name: (Block capitals):** JAKE MORRISON    **Position in organisation:** Chief Executive

Additional information required (please tick the box if included with your application)

Accounts

Balance Sheet

Annual report (if available) /Financial Statement

Other



## **GRANT CRITERIA**

The Parish Council seeks to maintain a balanced provision of grants with the principles of best value being applied in considering all applications.

1. Grants to organisations or charities serving in the community as a whole will take priority.
2. The purpose of the grant should be in the interests of, and bring direct benefit to, the parish or its residents.
3. The grant may be a contribution to the funds of a charitable body for the furtherance of its work in the local community.
4. Grants are not awarded retrospectively.

## **CONDITIONS OF GRANT**

1. All organisations applying to Shinfield Parish Council for a grant must comply with Shinfield Parish Council's general criteria. The applicant organisation must complete all sections of Shinfield Parish Council's grant application form, including the declaration.
2. All organisations receiving grants will be required to acknowledge the grant and comply with any conditions specified.
3. All organisations receiving a grant should acknowledge Shinfield Parish Council's support in publicity and promotional activities. Shinfield Parish Council reserves the right to publicise the grant award in its own promotional material (for example, the parish newsletter, Annual Report)
4. As part of its application, the organisation must submit the following information: constitution or terms of reference, accounts/financial statement, annual report (if available) and balance sheets and latest available accounts.
5. Shinfield Parish Council reserves the right to monitor the way in which grants have been spent; organisations in receipt of grant aid must follow Shinfield Parish Council's monitoring requirements. For all grants awarded this will require the completion of a grant monitoring form giving the following information;; how the grant has been spent (copies of relevant invoices and receipts may be required); a statement of accounts for the year in which the grant has been made; evidence of benefit to Shinfield Parish, e.g. number of beneficiaries resident in Shinfield Parish.

6. Shinfield Parish Council reserves the right to seek to recover the grant and/ or any moveable equipment bought with the grant money if the organisation ceases to exist, or if the grant is not used for the purpose(s) in the original application to Shinfield Parish Council, or if the conditions of the grant are not met.

**WOKINGHAM & DISTRICT CITIZENS ADVICE BUREAU**  
**(A company limited by guarantee)**

**UNAUDITED FINANCIAL STATEMENTS**

**31 MARCH 2019**

**Company Registration Number 02862148**

**Charity Number 1027729**

**WOKINGHAM & DISTRICT CITIZENS ADVICE BUREAU**

**FINANCIAL STATEMENTS**

**YEAR ENDED 31 MARCH 2019**

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**WOKINGHAM & DISTRICT CITIZENS ADVICE BUREAU  
TRUSTEES' ANNUAL REPORT  
YEAR ENDED 31 MARCH 2019**

The trustees, who are also directors for the purposes of charity law, have pleasure in presenting their report and the financial statements of the charity for the year ended 31 March 2019.

**REFERENCE AND ADMINISTRATIVE INFORMATION**

**Registered Charity Name**                      Wokingham & District Citizens Advice Bureau

**Charity registration number**                1027729

**Company registration number**               02862148

**Honorary Founder Member**                Mrs A R Potts

**Trustees**

Mr T Abbott  
Mr P M Adams  
Cllr Mr P M Bath  
Mr J P Best (Appointed 28 September 2018)  
Mr D W Bragg (Appointed 15 May 2018)  
Cllr Mr N Campbell-White  
Mrs K Dalton (Resigned 29 August 2018)  
Ms A Deller  
Mr M B Drake (Appointed 28 September 2018)  
Mr J C Gibson  
Ms L G Redman-Thomas

**Registered office**

Waterford House  
Erftstadt Court  
Wokingham  
Berkshire  
RG40 2YF

**Operational address**

Waterford House  
Erftstadt Court  
Wokingham  
Berkshire  
RG40 2YF

**Senior management team**

Mr J Morrison  
Ms S De Quidt  
Ms C Oughton  
Ms G Phull

**WOKINGHAM & DISTRICT CITIZENS ADVICE BUREAU  
TRUSTEES' ANNUAL REPORT  
YEAR ENDED 31 MARCH 2019  
-continued-**

<b>Charity secretary</b>	Mr M B Drake (Appointed 28 September 2018) Ms L G Redman-Thomas (Resigned 28 September 2018)
<b>Accountants</b>	Keal & Associates Chartered Certified Accountants The Courthouse Erftstadt Court Denmark Street Wokingham Berkshire RG40 2AY
<b>Bankers</b>	HSBC Bank plc 1-2 Market Place Wokingham Berkshire RG40 1AL
<b>Solicitors</b>	Clifton Ingram LLP 22-24 Broad Street Wokingham Berkshire RG40 1BA

**WOKINGHAM & DISTRICT CITIZENS ADVICE BUREAU  
TRUSTEES' ANNUAL REPORT  
YEAR ENDED 31 MARCH 2019  
-continued-**

## **STRUCTURE, GOVERNANCE AND MANAGEMENT**

### **Governing document**

The organisation is a charitable company limited by guarantee, incorporated on 13 October 1993 and registered as a charity on 27 October 1993. The charity was established under a Memorandum of Association which established the objects and powers of the charitable company and is governed under its Articles of Association. In the event of the charity being wound up members are required to contribute an amount not exceeding £1.

### **Recruitment and appointment of Trustees**

The trustees of the charity are also charity trustees for the purposes of charity law and under the charity's Articles are known as members of the Trustee Board. Under the requirements of the Memorandum and Articles of Association the members of the Trustee Board are elected to serve for a period of three years after which they must be re-elected at the next Annual General Meeting. All nominated or co-opted Trustees shall retire from office at the third annual general meeting following the ordinary meeting of the Trustee Board at which they were appointed but may then be elected or re-appointed.

### **Trustees and training**

The trustees are generally already familiar with the practical work of the charity.

Additionally, new trustees are assisted in familiarising themselves with the charity and the context within which it operates. This process covers:

- The obligations of Trustee Board members.
- The main documents which set out the operational framework for the charity including the Memorandum and Articles.
- Resourcing and the current financial position as set out in the latest published accounts.
- Future plans and objectives.

### **Risk management**

Where appropriate, systems or procedures have been established to mitigate the risks the charity faces. Internal control risks are minimised by the implementation of procedures for authorisation of all transactions and projects. Procedures are in place to ensure compliance with health and safety of staff, volunteers, clients and visitors to the offices. These procedures are periodically reviewed to ensure that they continue to meet the needs of the charity.

### **Organisational structure**

The Wokingham & District Citizens Advice Bureau Trustees meet four times a year. The Trustees Board operates under specific terms of reference. Quarterly financial reports are prepared together with Annual Budgets and Latest Estimates of the Bureau affairs and these are submitted to and approved by the Trustees.

**WOKINGHAM & DISTRICT CITIZENS ADVICE BUREAU  
TRUSTEES' ANNUAL REPORT  
YEAR ENDED 31 MARCH 2019**

-continued-

**Related parties**

In so far as it is complimentary to the charity's objects, the charity is guided by both local and national policy.

**OBJECTIVES AND ACTIVITIES**

**Objects**

The object of the charity is to establish and conduct a locally based, independently funded Citizens Advice Service with the Citizens Advice national organisation to provide free, independent, non-judgmental, confidential and impartial service of advice for the public who live and work in Wokingham Borough.

**Principal activity**

The main area of charitable activity is the provision of general advice and information and specialist advice on debt, benefits, housing and employment matters.

**REVIEW OF ACHIEVEMENTS AND PERFORMANCE FOR THE YEAR**

**Financial Results**

The net surplus on unrestricted funds (representing core activities) amounted to £2,774. The balance carried forward at 31 March 2019 is £50,730. and this balance has been allocated to designated funds (as detailed in the notes to the accounts).

**Principal Funding Sources**

The charity received approximately 72% of its funding from Wokingham Borough Council. In the event that Wokingham Borough Council was unable to continue providing this level of support the charity would cease to operate unless new funding was found.

**Investment Policy**

Aside from retaining a prudent amount in reserves each year most of the charity's funds are to be spent in the short term so there are few funds for long term investment.

**Reserves Policy**

Note 17 to the financial statements summarises the year's movements on each fund. With the exception of restricted and designated funds the Committee has reviewed the reserves of the charity and concluded that, providing ongoing funding is received, only a small amount of reserves is required at this time (excluding designated reserves).

Restricted funds relate principally to funded projects for which income and expenditure balance over the period of their operation (they are listed within the notes to the accounts). However, receipts and payments are not always in step in the short term and balances held at any given date can vary. The total balances on restricted funds at 31 March 2019 and carried forward to 2019/2020 was £1,532.

The Charity Commissioners require organisations such as the charity to establish reserves to cover the eventuality of the Charity ceasing to operate. As a company Limited by Guarantee the charity has contingent liabilities in respect of employment costs and expenses upon cessation.

**WOKINGHAM & DISTRICT CITIZENS ADVICE BUREAU  
TRUSTEES' ANNUAL REPORT  
YEAR ENDED 31 MARCH 2019  
-continued-**

The charity will review future income and will ensure as far as possible that income is derived from a wide variety of sources. They will take all the necessary precautions to ensure that at no time in the foreseeable future would it be possible for the cessation or significant reduction in core funding to materially effect the organisation.

The Trustees would like to hold sufficient free reserves to be able to cover the potential redundancy costs and three months normal operation expenditure.

The Terminal and Operations Reserve at 31 March 2019 has increased to £50,730. Whilst this is sufficient to cover redundancy costs it does not provide sufficient cover for three months operating costs.

	£
Employment costs	44,650
Operating costs	10,551
	<u>55,201</u>

The provision, as calculated by the charity, is still short of the actual provision required at 31 March 2019 of £55,201. The Trustees will continue to monitor the level of terminal and operations reserves required in the future.

### **PLANS FOR FUTURE PERIODS**

The charity plans to continue the activities outlined above in the forthcoming years subject to satisfactory funding arrangements. Wokingham Borough Council will provide the necessary funding to meet these ongoing costs. Based on budgets for 2019/2020 there is a projected small surplus arising in the financial year.

### **RESPONSIBILITIES OF THE TRUSTEES**

Company law and charity 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 charitable company and of the surplus or deficit for the period. In preparing financial statements, the trustees are required to:

- select appropriate 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 and explain where they have not been followed; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in operation.

The trustees are also responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of Wokingham & District Citizens Advice Bureau and to enable them to ensure that the financial statements comply with the Companies Acts 1985 to 2006.

The trustees are responsible for ensuring that the company maintains an adequate system of internal control designed to provide reasonable assurance that assets are safeguarded against material loss or unauthorised use and to prevent and detect fraud and other irregularities.

**WOKINGHAM & DISTRICT CITIZENS ADVICE BUREAU  
TRUSTEES' ANNUAL REPORT  
YEAR ENDED 31 MARCH 2019  
-continued-**

In accordance with company law, as the company's trustees, we certify that:

- so far as we are aware, there is no relevant information to which the company's examiner is unaware; and
- as the trustees of the company we have taken all the steps that we ought to have taken in order to make ourselves aware of any relevant information and to establish that the charity's examiner is aware of that information.

**BASIS OF PREPARATION**

This report has been prepared in accordance with 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 (FRS 102).

Approved on behalf of the Board of Trustees on 4 September 2019.

  
.....  
Mr M B Drake - Trustee

**WOKINGHAM & DISTRICT CITIZENS ADVICE BUREAU  
INDEPENDENT EXAMINER'S REPORT TO THE DIRECTORS  
YEAR ENDED 31 MARCH 2019**

We report on the financial statements for the year ended 31 March 2019, which comprise the statement of financial activities (including income and expenditure accounts), statement of financial position, statement of cash flows and the related notes.

**Respective responsibilities of trustees and examiner**

The trustees (who are also the directors of the company for the purposes of company law) are responsible for the preparation of the financial statements. The 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 needed.

Having satisfied ourselves that the charity is not subject to audit under company law and is eligible for independent examination, it is our 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 our attention.

**Basis of independent examiner's statement**

Our 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 we do not express an audit opinion on whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the next statement.

**Independent examiners' statement**

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

(1) which gives us reasonable cause to believe that in any material respect the requirements:

- to keep accounting records in accordance with Section 386 of the Companies Act 2006, and
- to prepare accounts which accord with the accounting records, comply with the accounting requirements of Section 396 of the Companies Act 2006 and with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charities

have not been met, or

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

The Courthouse  
Erftstadt Court  
Denmark Street  
Wokingham  
Berkshire  
RG40 2AY

*Keal and Associates*

KEAL & ASSOCIATES  
Chartered Certified Accountants

4 September 2019

**WOKINGHAM & DISTRICT CITIZENS ADVICE BUREAU  
STATEMENT OF FINANCIAL ACTIVITIES  
FOR THE YEAR ENDED 31 MARCH 2019**

	Note	Unrestricted Funds £	Restricted Funds £	Total Funds 31 March 2019 £	2018 £
<b>INCOME AND ENDOWMENTS</b>					
Donations and legacies	5	1,582	-	1,582	1,894
Charitable activities	6	170,675	17,470	188,145	180,594
Other trading activities	7	839	-	839	2,952
Investment income	8	300	-	300	25
Total income		<u>173,396</u>	<u>17,470</u>	<u>190,866</u>	<u>185,465</u>
<b>EXPENDITURE</b>					
Expenditure on raising funds:					
Costs of other trading activities	9	589	-	589	1,243
Expenditure on charitable activities	10	170,033	13,504	183,537	191,002
Total expenditure		<u>170,622</u>	<u>13,504</u>	<u>184,126</u>	<u>192,245</u>
NET INCOME/(EXPENDITURE)		2,774	3,966	6,740	(6,780)
Transfers Between Funds		3,693	(3,693)	-	-
Other recognised gains					
Actuarial gains/losses on defined benefit pension schemes		2,119	-	2,119	-
Net movement in funds		<u>8,586</u>	<u>273</u>	<u>8,859</u>	<u>(6,780)</u>
<b>RECONCILIATION OF FUNDS</b>					
Total funds brought forward		42,144	1,259	43,403	50,183
Total funds carried forward		<u>50,730</u>	<u>1,532</u>	<u>52,262</u>	<u>43,403</u>

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

All income and expenditure derive from continuing activities.



**WOKINGHAM & DISTRICT CITIZENS ADVICE BUREAU  
STATEMENT OF FINANCIAL POSITION  
FOR THE YEAR ENDED 31 MARCH 2019**

	Note	2019 £	2018 £
<b>CURRENT ASSETS</b>			
Debtors	14	25,384	2,434
Cash at bank and in hand		62,811	82,302
		<u>88,195</u>	<u>84,736</u>
<b>CREDITORS: amounts falling due within one year</b>	15	(21,388)	(22,549)
<b>NET CURRENT ASSETS</b>		<u>66,807</u>	<u>62,187</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		66,807	62,187
Defined benefit pension plan liability		(14,545)	(18,784)
<b>NET ASSETS INCLUDING DEFINED BENEFIT PENSION PLAN LIABILITY</b>		<u>52,262</u>	<u>43,403</u>
<b>FUNDS OF THE CHARITY</b>			
Restricted funds		1,532	1,259
Unrestricted funds		50,730	42,144
<b>TOTAL CHARITY FUNDS</b>	17	<u>52,262</u>	<u>43,403</u>

For the year ended 31 March 2019 the charity was entitled to exemption from audit under Section 477 of the Companies Act 2006 relating to small companies.

**Trustees' responsibilities:**

- The members have not required the charity to obtain an audit of its financial statements for the year in question in accordance with Section 476;
- The trustees acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of financial statements.

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

These financial statements were approved by the members of the committee on 4 September 2019 and signed on its behalf by:



..... T Abbott - Trustee

Company Registration Number: 02862148

The notes on pages 10 to 17 form part of the statutory accounts.

**WOKINGHAM & DISTRICT CITIZENS ADVICE BUREAU  
YEAR ENDED 31 MARCH 2019  
NOTES TO THE FINANCIAL STATEMENTS**

**1. GENERAL INFORMATION**

The charity is a private company limited by guarantee, registered in England and Wales and a registered charity in England and Wales. The address of the registered office is:

Waterford House  
Erftstadt Court  
Wokingham  
Berkshire  
RG40 2YF

**2. STATEMENT OF COMPLIANCE**

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the 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) (Charities SORP (FRS 102)) and the Charities Act 2011.

**3. ACCOUNTING POLICIES**

**Basis of preparation**

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

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

**Going concern**

There are no material uncertainties about the charity's ability to continue.

**Fund Accounting**

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular future commitments.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.

**WOKINGHAM & DISTRICT CITIZENS ADVICE BUREAU**  
**YEAR ENDED 31 MARCH 2019**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**-continued-**

**3. ACCOUNTING POLICIES (continued)**

**Incoming Resources**

All incoming resources are included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- Income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
- Legacy income is recognised when receipt is probable and entitlement is established.
- Income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.

**Resources Expended**

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered and is classified under headings of the statement of financial activities to which it relates:

- Expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities and the sale of donated goods.
- Expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- Other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.
- Expenditure in respect of sundry capital equipment is fully charged in the year of purchase in accordance with the charity's policies.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

**Financial instruments**

A financial asset or a financial liability is recognised only when the charity becomes a party to the contractual provisions of the instrument.

Basic financial instruments are initially recognised at the amount receivable or payable including any related transaction costs.

**WOKINGHAM & DISTRICT CITIZENS ADVICE BUREAU**  
**YEAR ENDED 31 MARCH 2019**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**-continued-**

**3. ACCOUNTING POLICIES (continued)**

**Financial instruments (continued)**

Current assets and current liabilities are subsequently measured at the cash or other consideration expected to be paid or received and not discounted.

Debt instruments are subsequently measured at amortised cost.

Other financial instruments are subsequently measured at fair value, with any changes recognised in the statement of financial activities, with the exception of hedging instruments in a designated hedging relationship.

Financial assets that are measured at cost or amortised cost are reviewed for objective evidence of impairment at the end of each reporting date. If there is objective evidence of impairment, an impairment loss is recognised under the appropriate heading in the statement of financial activities in which the initial gain was recognised.

**Defined benefit and defined contribution plans**

The charity operated both a defined benefit pension scheme and a defined contribution scheme. The defined benefit scheme is closed to new employees. Employer contributions in respect of the defined contribution scheme are charged to Staff Costs as they become payable in accordance with the rules of the scheme.

The company recognises a defined net benefit pension asset or liability in the statement of financial position as the net total of the present value of its obligations and the fair value of plan assets out of which the obligations are to be settled. The defined benefit liability is as advised by the scheme provider on an annual basis.

Changes in the net defined benefit asset or liability arising from employee service are recognised in income or expenditure as a current service cost where it relates to services in the current period and as a past service cost where it relates to services in prior periods. Costs relating to plan introductions, benefit changes, curtailments and settlements are recognised in income or expenditure in the period to which they occur.

**4. CHARITABLE COMPANY LIMITED BY GUARANTEE**

The charity is a company limited by guarantee and has no share capital.

**5. DONATIONS AND LEGACIES**

	Unrestricted Funds £	Restricted Funds £	Total Funds 31 Mar 2019 £	2018 £
General donations	1,582	-	1,582	1,894

**WOKINGHAM & DISTRICT CITIZENS ADVICE BUREAU**  
**YEAR ENDED 31 MARCH 2019**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**-continued-**

**6. CHARITABLE ACTIVITIES**

	Unrestricted Funds £	Restricted Funds £	Total Funds 31 Mar 2019 £	2018 £
<b>Grants receivable from:</b>				
Wokingham Borough Council	137,000	-	137,000	137,000
Woodley premises rent waived by Wokingham Borough Council	5,000	-	5,000	5,000
Wokingham Town Council	9,000	-	9,000	8,500
Woodley Town Council	7,000	-	7,000	6,318
Earley Town Council	1,128	-	1,128	900
Local Parish Councils	9,843	-	9,843	9,209
Other sources - Court Help Desk	-	5,000	5,000	5,000
Other sources - Mental Health	-	2,468	2,468	-
Other sources - Berkshire Community Fund	-	2,469	2,469	5,700
Other sources - Client Emergency Funds	-	7,533	7,533	-
<b>Other income:</b>				
Outreaches - Swallowfield P.C.	-	-	-	477
Miscellaneous	1,704	-	1,704	2,490
<b>Total grants and other income</b>	<u>170,675</u>	<u>17,470</u>	<u>188,145</u>	<u>180,594</u>

**7. OTHER TRADING ACTIVITIES**

	Unrestricted Funds £	Total Funds 2019 £	Unrestricted Funds £	Total Funds 2018 £
Fundraising events	<u>839</u>	<u>839</u>	<u>2,952</u>	<u>2,952</u>

**8. INVESTMENT INCOME**

	Unrestricted Funds £	Total Funds 2019 £	Unrestricted Funds £	Total Funds 2018 £
Bank interest receivable	<u>300</u>	<u>300</u>	<u>25</u>	<u>25</u>

**9. COSTS OF OTHER TRADING ACTIVITIES**

	Unrestricted Funds £	Total Funds 2019 £	Unrestricted Funds £	Total Funds 2018 £
Fundraising costs	<u>589</u>	<u>589</u>	<u>1,243</u>	<u>1,243</u>

**WOKINGHAM & DISTRICT CITIZENS ADVICE BUREAU**  
**YEAR ENDED 31 MARCH 2019**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**-continued-**

**10. EXPENDITURE ON CHARITABLE ACTIVITIES**

	Unrestricted Funds £	Restricted Funds £	Total Funds 31 March 2019 £	2018 £
<b>Staff costs:</b>				
Wages and salaries	94,431	4,440	98,871	105,108
Employer's National Insurance	4,332	-	4,332	4,337
Employer's pension contributions	10,344	-	10,344	10,871
Outreach costs	(5,381)	-	(5,381)	1,808
	<u>103,726</u>	<u>4,440</u>	<u>108,166</u>	<u>122,124</u>
<b>Support costs:</b>				
Court Help Desk	-	3,412	3,412	-
Mental Health Project	-	322	322	1,498
Berkshire Community Project	-	1,665	1,665	-
Emergency Fund Project	-	3,665	3,665	1,824
Staff and volunteer expenses	5,670	-	5,670	5,997
Staff refreshments	479	-	479	463
Wokingham premises rent and service charges including electricity	11,303	-	11,303	8,088
Woodley premises costs including rent waived by Wokingham Borough Council	5,000	-	5,000	5,000
Advertising and publicity	430	-	430	-
Meetings	774	-	774	424
Information systems	4,103	-	4,103	5,267
Interpreters	-	-	-	201
Cleaning	647	-	647	654
Telephone	5,755	-	5,755	4,484
Postage and stationery	2,097	-	2,097	1,761
Photocopier costs	2,303	-	2,303	1,776
Equipment, furniture and repairs	239	-	239	691
Computer equipment, support and maintenance	(708)	-	(708)	1,556
Sundries	83	-	83	1,494
Bank charges	79	-	79	80
Moving costs	-	-	-	50
	<u>38,254</u>	<u>9,064</u>	<u>47,318</u>	<u>41,308</u>
<b>Governance costs:</b>				
General office wages costs	22,257	-	22,257	21,555
Staff training	109	-	109	295
General office expenses	435	-	435	583
Accountancy fees and payroll costs	2,700	-	2,700	2,640
Legal and professional	271	-	271	136
Subscriptions	733	-	733	905
Insurances	1,548	-	1,548	1,456
	<u>28,053</u>	<u>-</u>	<u>28,053</u>	<u>27,570</u>
	<u>170,033</u>	<u>13,504</u>	<u>183,537</u>	<u>191,002</u>

**WOKINGHAM & DISTRICT CITIZENS ADVICE BUREAU**  
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**NOTES TO THE FINANCIAL STATEMENTS**  
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**11. INDEPENDENT EXAMINATION FEES**

	<b>2019</b>	<b>2018</b>
	<b>£</b>	<b>£</b>
Fees payable to the independent examiner for:		
Independent examination of the financial statements	1,200	1,200
	<u>1,200</u>	<u>1,200</u>

**12. STAFF COSTS**

The total staff costs and employee benefits for the reporting period are analysed as follows:

	<b>2019</b>	<b>2018</b>
	<b>£</b>	<b>£</b>
Wages and salaries	121,128	126,663
Social security costs	4,332	4,337
Employer contributions to pension plans	10,344	10,871
	<u>135,804</u>	<u>141,871</u>

The average head count of employees during the year was 9 (2018: 11).

No employee received employee benefits of more than £60,000 during the year (2018: Nil).

**13. TRUSTEES REMUNERATION AND EXPENSES**

No remuneration was paid to trustees during the year (2018: Nil).

No expenses were paid to trustees during the year (2018: Nil).

**14. DEBTORS**

	<b>2019</b>	<b>2018</b>
	<b>£</b>	<b>£</b>
Other Debtors	22,834	-
Prepayments and accrued income	2,550	2,434
	<u>25,384</u>	<u>2,434</u>

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

	<b>2019</b>	<b>2018</b>
	<b>£</b>	<b>£</b>
Accruals and deferred income	17,180	17,302
Social security and other taxes	2,020	2,144
Other creditors	2,188	3,103
	<u>21,388</u>	<u>22,549</u>

**WOKINGHAM & DISTRICT CITIZENS ADVICE BUREAU**  
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**NOTES TO THE FINANCIAL STATEMENTS**  
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**16. PENSIONS AND OTHER POST RETIREMENT BENEFITS**

	2019 £	2018 £
<b>Defined contribution plans</b>		
Contributions paid	10,043	10,883
<b>Defined benefit plans</b>		
Amount paid in respect of charges and interest on deficit	301	262
Scheme gain/losses	-	(274)
	<u>10,344</u>	<u>10,871</u>
<b>Defined benefit plans</b>		
Actuarial (gain) losses	<u>(2,119)</u>	<u>-</u>

**17. MOVEMENT IN FUNDS**

	At 1 April 2018 £	Incoming resources £	Outgoing resources £	Other Transfers and gains £	At 31 March 2019 £
<b>Unrestricted funds</b>					
Designated funds:					
Terminal Liabilities and Operations fund	42,000	-	-	8,730	50,730
General fund	144	173,259	(170,485)	(2,918)	-
Total unrestricted fund	<u>42,144</u>	<u>173,259</u>	<u>(170,485)</u>	<u>5,812</u>	<u>50,730</u>
<b>Restricted funds</b>	1,259	17,470	(13,504)	(3,693)	1,532
<b>Total funds</b>	<u>43,403</u>	<u>190,729</u>	<u>(183,989)</u>	<u>2,119</u>	<u>52,262</u>

Unrestricted funds comprise those funds which the members are free to use in accordance with the charitable objects.

**Purpose of designated funds**

The Terminal Liabilities and Operations fund is to cover the operational costs in the event that current funding ceased and to cover the cost of any liabilities arising from the termination of activities.

**Purpose of restricted funds**

Restricted funds relate to monies received for a specific purpose. The balance of £1,532 carried forward represents the amount held in respect of a donation for client emergency fund.



**WOKINGHAM & DISTRICT CITIZENS ADVICE BUREAU**  
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**18. TAXATION**

As a charity, Wokingham & District Citizens Advice Bureau is exempt from tax on income and gains falling within section 478 of the Corporation Tax Act 2010 or s256 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects. No tax charges have arisen in the charity.

**19. CAPITAL COMMITMENTS**

There were no capital commitments at 31 March 2019 (2018:£Nil).

