

Registered number: 04354628  
Charity number: 1090669

**Citizens Advice Rushmoor is an operating name of  
RUSHMOOR CITIZENS ADVICE BUREAUX  
(A company limited by guarantee)**

**TRUSTEES' REPORT AND FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2016**

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**RUSHMOOR CITIZENS ADVICE BUREAUX**  
**(A company limited by guarantee)**

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**RUSHMOOR CITIZENS ADVICE BUREAUX**  
**(A company limited by guarantee)**

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**REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITY, ITS TRUSTEES AND ADVISERS**  
**FOR THE YEAR ENDED 31 MARCH 2016**

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**Trustees**

Ms C L Davies, Chair  
Mrs D Bone  
Mrs J M Field  
Mr C Fraser-Fleming  
Cllr Mrs B Hurst  
Mr J R F Kelly  
Mr R W Robinson  
Mr D Rowe (resigned 4 November 2015)  
Cllr F Rust  
Mr S B Smith (resigned 4 November 2015)  
Mrs C M Hammond (appointed 11 May 2015, resigned 13 June 2016)  
Mr G J Baker (appointed 11 May 2015)  
Mr R L J Hanshew (appointed 4 November 2015)  
Mrs A Fillis (appointed 13 June 2016)  
Mr R Khadka (appointed 13 June 2016)

**Company registered number**

04354628

**Charity registered number**

1090669

**Registered office**

Elles Hall  
Meudon Avenue  
Farnborough  
Hampshire  
GU14 7LE

**Chief executive officer**

A F Hughes

**Independent auditors**

Wise & Co  
Chartered Accountants and Statutory Auditors  
Wey Court West  
Union Road  
Farnham  
Surrey  
GU9 7PT

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**RUSHMOOR CITIZENS ADVICE BUREAUX**  
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**REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITY, ITS TRUSTEES AND ADVISERS**  
**FOR THE YEAR ENDED 31 MARCH 2016**

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**Advisers (continued)**

**Bankers**

Royal Bank of Scotland  
Farnborough  
Hampshire  
GU14 7NR

Scottish Widows  
Edinburgh  
EH3 8YJ

CAF Bank Ltd  
25 Kings Hill Avenue  
Kings Hill  
Kent  
ME19 4JQ

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**RUSHMOOR CITIZENS ADVICE BUREAUX**  
**(A company limited by guarantee)**

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**TRUSTEES' REPORT**  
**FOR THE YEAR ENDED 31 MARCH 2016**

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The Trustees (who are also directors of the charity for the purposes of the Companies Act 2006) present their annual report together with the audited financial statements of Rushmoor Citizens Advice Bureaux (the charitable company) for the ended 31 March 2016. The Trustees confirm that the Annual report and financial statements of the charitable company comply with the current statutory requirements, the requirements of the charitable company's governing document and the provisions of the Statement of Recommended Practice (SORP), applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015).

Since the charitable company qualifies as small under section 383, the strategic report required of medium and large companies under The Companies Act 2006 (Strategic Report and Director's Report) Regulations 2013 is not required.

Citizens Advice Rushmoor is an operating name of Rushmoor Citizens Advice Bureaux.

The charitable company also operates under the names Citizens Advice Aldershot, Citizens Advice Farnborough and Citizens Advice Heathlands.

## **Objectives and Activities**

### **a. POLICIES AND OBJECTIVES**

The Citizens Advice service aims to provide the advice people need for the problems they face; and to improve the policies and practices that affect people's lives.

## **Achievements and performance**

### **a. REVIEW OF DEVELOPMENTS, ACTIVITIES AND ACHIEVEMENTS**

Advice issues dealt with by the bureau for 2015/16 totalled 22,981 compared to 15,703 in 2014/15. This significant increase of over 46% is accounted for by a number of factors, including the commencement of the new Pension Wise service in April 2015.

Short, timely, one off interventions also enables increased activity, through the new webchat service, and through "initial checks" for clients seeking face to face help. This system is now used across the service, building on the very successful Nepali language drop in which continues to be very well used on a weekly basis. These developments improve access to advice for everyone, reducing waiting times, and streamlining systems for clients by making use of all available channels.

The chart below shows how the 22,981 advice issues were distributed between the different categories of work; with welfare benefits accounting for 32% of all issues. As well as being the largest category, welfare benefits is also the most complex area of our work; the constant change to regulations is a continuing challenge for our advisers, and impacts on some of our most vulnerable clients. Particular concern this year has been from tightening of conditionality rules, and increasing use of sanctions, resulting in crisis and emergency support being required.

Where advice issues link to need for change in policy or legislation, our research and campaigns work is effective in highlighting that. This year has seen some excellent work undertaken, putting the spotlight on problems in the private rented sector; as well as raising awareness of scams and basic banking issues.

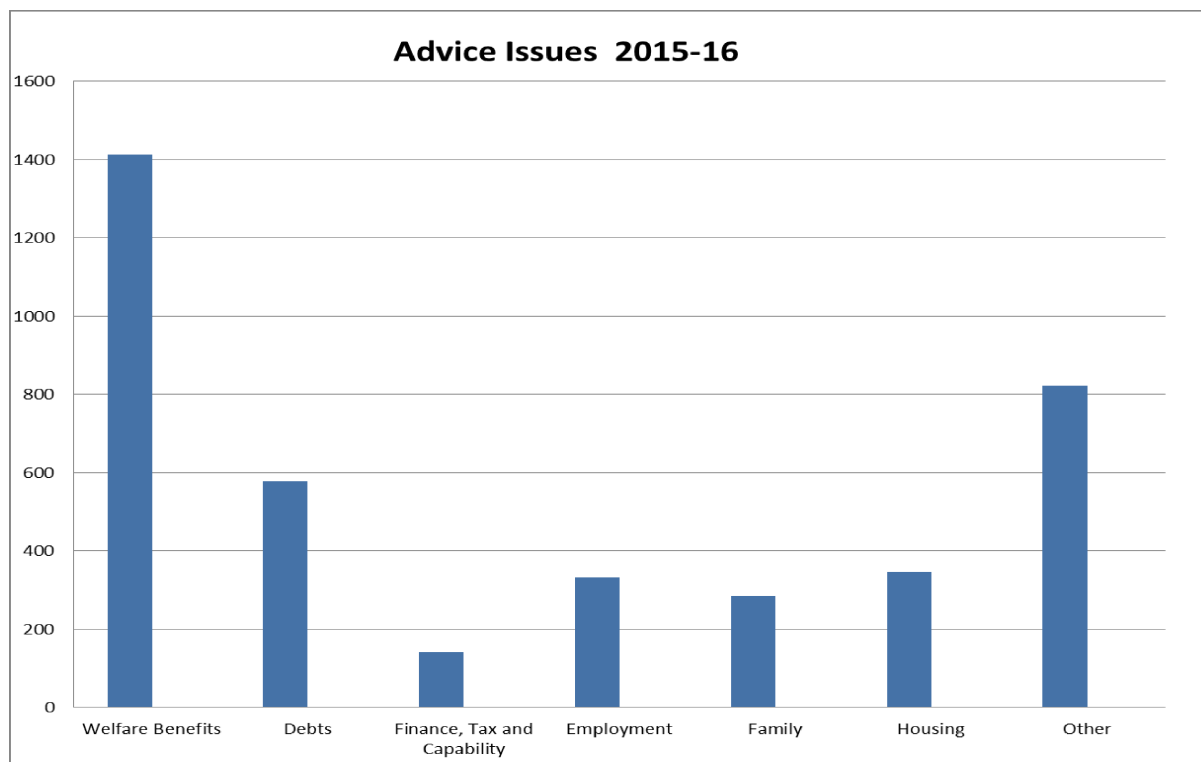
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**RUSHMOOR CITIZENS ADVICE BUREAUX**  
**(A company limited by guarantee)**

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**TRUSTEES' REPORT (continued)**  
**FOR THE YEAR ENDED 31 MARCH 2016**

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Pension Wise was launched in April 2015, and has been a major development for our service, delivering across most of Hampshire as well as some of Berkshire and Surrey. Working with neighbouring Citizens Advice offices, the team of 8 guidance specialists has delivered an exemplary service to exacting quality standards, providing important support in relation to the new pension freedoms.

We continue to rely upon a diverse team of volunteers to deliver our frontline open door service. Our paid specialists undertake ongoing work with vulnerable clients at Citizens Advice Heathlands, as well as new projects such as the Prospect Estate Big Local, The Brain Tumour Charity and the Wellbeing Centre. We are committed to whole team working, ensuring that we benefit from each other's skills and expertise to best meet client and community needs.

Citizens Advice Rushmoor has continued to pilot new initiatives for the national Citizens Advice service, aiming to improve responsiveness, resilience and focus on client needs.

Our relationship with Rushmoor Borough Council is highly valued, reflecting a shared commitment to meeting local community needs. Working together to make the best use of limited resources continues to be the best approach to the challenges raised by austerity; recognising the impact this has had not only on all publicly funded services, but also on the people who are most in need of our services.

We are continuing to develop services to meet the needs of the local Nepalese community, and are optimistic that new funding sources to meet identified needs will be found in 2016/17.

As part of the wider challenges facing the NHS – particularly in the field of mental health - we are pleased to be part of new projects through the local Clinical Commissioning Groups, reflecting growing appreciation of the role of Citizens Advice in supporting health and wellbeing.

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**RUSHMOOR CITIZENS ADVICE BUREAUX**  
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**TRUSTEES' REPORT (continued)**  
**FOR THE YEAR ENDED 31 MARCH 2016**

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**b. 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.

In addition to the direct financial help given by Rushmoor Borough Council, the bureaux also received an estimated £39,905 help in kind in respect of car parking; as well as support with building issues, meeting rooms and staff secondment for the Nepali speaking customer service officer. The Surrey and Borders Partnership NHS Trust also provides highly valued help in kind, by providing premises for the Citizens Advice Heathlands at the Ridgewood Centre. This support is approximately valued at £9,000 per year.

Over 150 volunteers worked for Citizens Advice Rushmoor at different times during 2015/16 undertaking many different roles. Volunteers included short term work placements, as well as whole year placements for students, complementing our longer term experienced volunteer workforce. Webchat and email advice have opened up new opportunities for volunteering, along with providing new ways for clients to access the service. On average, volunteers gave 824 hours per week to supporting local people. The nationally agreed estimate of our annual volunteer contribution to Citizens Advice Rushmoor in 2015/16 is valued at over £750,000.

Volunteers not only bring this fantastic economic value, but their work at the heart of our service underpins our principles and strengthens our independence as a local charity. Our volunteers' formidable range of backgrounds, skills, life experience and expertise cannot be measured just in monetary terms; their commitment brings huge benefits to our clients, as well as engaging with the wider community. Our Trustees, who are also volunteers, ensure accountability as they undertake critical governance roles. Our increasingly diverse mix of volunteers across different ethnicities, ages and gender, ensures a positive reflection of the community we serve.

Volunteering also benefits the community through providing opportunities for individuals to develop their experience, move into paid work, increase confidence and broaden skills. There is strong evidence for volunteering playing a key role in social cohesion, as well as improving health and wellbeing. Our well-structured system for volunteer training, support and supervision ensures a very effective use of this key resource.

We continue to work to improve how we record the outcomes and impact of the service we provide. During 2015/16 a range of direct gains for our clients were achieved, and we recorded that:

- Income gains from Welfare Benefits of £1,172,877
- Other income gains (eg compensation, tribunal claims etc) £40,205.
- Debts written off for clients (mainly through Debt Relief Orders) were recorded at £141,653
- Improved wellbeing and confidence was reported by 115 clients
- Homelessness was prevented for 21 clients

In addition to the recorded gains above, we know that there were many other gains that have not been formally noted due to the challenges inherent in the volume and nature of our work. We are continuing to work to improve the systems and consistency for outcomes recording.

**c. INVESTMENT POLICY AND PERFORMANCE**

Regular reviews of investment of reserves are undertaken through our Resources Committee, to ensure the most favourable return for the charity. Currently capital and running costs are split between Scottish Widows and Royal Bank of Scotland. The new banking arrangements with CAF (Charities Aid Foundation) bank will be developed in 2016/17.

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**RUSHMOOR CITIZENS ADVICE BUREAUX**  
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**TRUSTEES' REPORT (continued)**  
**FOR THE YEAR ENDED 31 MARCH 2016**

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**Financial review**

**a. GOING CONCERN**

After making appropriate enquiries, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. For this reason they continue to adopt the going concern basis in preparing the financial statements. Further details regarding the adoption of the going concern basis can be found in the Accounting Policies.

**b. RESERVES POLICY**

The Trustees recognise the need to maintain reserves to ensure Citizens Advice Rushmoor meets its statutory and contractual obligations, following Charity Commission guidance and best practice. The Trustees are committed to holding financial reserves to ensure that the charity can continue to operate and meet the needs of clients in the event of unforeseen and potentially financially damaging circumstances arising; and meet its minimum legal obligations in the event of funding loss.

Citizens Advice Rushmoor Reserves Policy confirms a minimum level of reserves as equivalent to three months' operating expenditure. Taking into account known obligations, which include statutory notice, redundancy, uninsured losses, sickness cover and late payment by funders, the minimum unrestricted reserve level to be maintained for the current year is confirmed as £213,000.

At the 2015/16 year-end, the up to date position is unrestricted funds is £266,336. After allowing for existing commitments; planned investment in new projects during 2016/17; and the forthcoming premises move for Citizens Advice Heathlands, Trustees are satisfied that this level is sufficient to meet foreseeable contingencies.

**Structure, governance and management**

**a. CONSTITUTION**

The charitable company is registered as a company limited by guarantee with company registration no. 4354628.

The charitable company is constituted under a Memorandum of Association dated 17 January 2002 amended 16 June 2003 and is a registered charity number 1090669 It consists of three bureaux operating under the names of Aldershot CAB, Farnborough CAB and Heathlands CAB.

The Charity's objects are to promote any charitable purpose for the benefit of the community in Rushmoor and surrounding areas ("the areas of benefit") by the advancement of education, the protection and preservation of health and the relief of poverty, sickness and distress.

The aims of the charity are to provide the advice people need for the problems they face; and to improve the policies and practices that affect people's lives. Citizens Advice Rushmoor meets the Advice Quality Standard with Casework in Welfare Benefits and Debt; with the general Advice Quality Standard covering the full range of advice issues.

Citizens Advice services are free, impartial, independent, and confidential. The Citizens Advice service values diversity, promotes equality and challenges discrimination.

There have been no changes in the objectives since the last annual report.



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**RUSHMOOR CITIZENS ADVICE BUREAUX**  
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**TRUSTEES' REPORT (continued)**  
**FOR THE YEAR ENDED 31 MARCH 2016**

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**b. METHOD OF APPOINTMENT OR ELECTION OF TRUSTEES**

The management of the charitable company is the responsibility of the Trustees who are elected and co-opted under the terms of the Articles of Association.

**c. PAY POLICY FOR SENIOR STAFF**

Salaries for key management staff are set by the Remuneration Committee, which meets at least annually, in accordance with the charity's Remuneration Policy. Local and national comparators are taken into account, alongside individual responsibility levels and performance.

**d. ORGANISATIONAL STRUCTURE AND DECISION MAKING**

Citizens Advice Rushmoor has a team of paid employees and volunteers, who provide advice services to the public. The charity is governed by a Board of Trustees, all of whom are voluntary. Trustees are also Directors of the Company, and oversee the management, finances, resourcing and strategic direction of the organisation. Trustees are elected at the Annual General Meeting for a term of 3 years, which can be extended by re election.

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 organisational and quality standards set out in the national membership agreement, the Advice Quality Standard and Financial Conduct Authority regulatory requirements.

**e. FINANCIAL CONTROLS**

Designated paid staff of the charity have delegated authority to manage specified expenditure, including payroll. The Honorary Treasurer takes responsibility for overall financial control, reporting at least quarterly to both Committee and Trustee Board meetings. Reports detail expenditure against agreed budgets, which are set according to funding received, and the conditions applied by funders. The trustees have requested that an audit of the accounts is undertaken and this has been completed in accordance with charity and company law using external auditors conduct. An Audit Committee maintains an overview of governance, contract compliance, financial controls and risks, to ensure good corporate governance.

**f. RISK MANAGEMENT**

A risk register is updated quarterly, and reviewed by each Committee of the Trustee Board, as well as full Trustee Board oversight. Updates include input from the management team, and take account of changes in the external and internal operating environment.

The Audit Committee maintains an overview of the risk management process, and ensures systems used are realistic and actioned appropriately. Risks continue to be identified against the changing nature of the bureaux, and are scored numerically to identify the highest risk area, with action agreed to mitigate risks where appropriate.

A Relationship Manager is allocated by national Citizens Advice, to monitor activity and maintain an overview of risks.

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**RUSHMOOR CITIZENS ADVICE BUREAUX**  
**(A company limited by guarantee)**

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**TRUSTEES' REPORT (continued)**  
**FOR THE YEAR ENDED 31 MARCH 2016**

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**Plans for future periods**

**a. OUTLOOK AND FUTURE PLANS**

Citizens Advice Rushmoor has a three year business and development plan, which is reviewed regularly by Trustees to ensure it is meeting the changing needs of funders, partners and clients. Through effective management, Citizens Advice Rushmoor is well placed to deliver change and has been piloting a number of new initiatives with national Citizens Advice. All of this work aims to put Citizens Advice Rushmoor at the forefront of new opportunities to strengthen our advice services.

As public funding continues to be subject to austerity, the need to diversify funding sources and renew the overall funding strategy will be a priority in the coming year. The Pension Wise service has proved very successful, but will be subject to the ongoing changes planned to bring together all pension advice provision under one body. Continuing change and challenges for our most vulnerable clients in the area of welfare reform will inevitably inform our service development, with more partnership working with local organisations benefiting the wider community, to ensure joined up working.

National changes to the Citizens Advice network will support continued efforts to put clients at the centre of our service, and maximise the benefits of being part of a truly national service.

**TRUSTEES**

The Trustee Board reviewed its operations and priorities during 2015/16, holding a development day to review governance and effectiveness. With a number of new members during 2015/16, greater diversity in age and gender is present in the board, with a review of skills and training needs planned for the coming year.

We were particularly sorry to say goodbye to Deglan Rowe in November 2015, who stood down after over 13 years' service; during which time his invaluable legal experience benefited the whole board. He continues to support Citizens Advice Rushmoor through provision and coordination of the legal rota. Steve Smith also departed after over 5 years' service. Our President, John Debenham, retired following 13 years in this ex-officio position.

Catherine Hammond (nee Zawada) joined as Company Secretary and Trustee during the year, but has had to stand down due to personal commitments.

We have welcomed new Trustees Anne Fillis and Ricky Hanshew (Assistant Treasurer) during the year with Rudra Khadka joining shortly after the year end. Overall the Trustees, who are also Directors for the purposes of company law, who served the charity during the period were:

Ms Clare Davies (Chair)

Mr Gerry Baker (appointed 11 May 2015)

Mrs Donna Bone

Mrs Anne Fillis (joined March 2016, appointed June 2016)

Mrs Janet Field

Mr Charlie Fraser Fleming

Mrs Catherine Hammond (nee Zawada) (Company Secretary) resigned July 2016

Mr Richard Hanshew (joined November 2015)

Cllr Mrs Barbara Hurst (Vice Chair)

Mr John Kelly (Treasurer)

Mr Deglan Rowe (resigned November 2015)

Cllr Frank Rust

Mr Steve Smith (resigned November 2015)

Mr Richard Robinson

Mr John Debenham (President) – resigned November 2015

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**RUSHMOOR CITIZENS ADVICE BUREAUX**  
**(A company limited by guarantee)**

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**TRUSTEES' REPORT (continued)**  
**FOR THE YEAR ENDED 31 MARCH 2016**

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**MEMBERS' LIABILITY**

The Members of the charitable company guarantee to contribute an amount not exceeding £1 to the assets of the charity in the event of winding up.

**SMALL COMPANY PROVISIONS**

This report has been prepared in accordance with the special provisions relating to companies subject to the small companies regime within Part 15 of the Companies Act 2006.

**TRUSTEES' RESPONSIBILITIES STATEMENT**

The Trustees (who are also directors of Rushmoor Citizens Advice Bureaux for the purposes of company law) are responsible for preparing the Trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the Trustees to prepare financial statements for each financial year. Under company law the Trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgments and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- 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 responsible for keeping adequate accounting records that are sufficient to show and explain the charitable company's transactions and disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The Trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

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**RUSHMOOR CITIZENS ADVICE BUREAUX**  
**(A company limited by guarantee)**

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**TRUSTEES' REPORT (continued)**  
**FOR THE YEAR ENDED 31 MARCH 2016**

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**DISCLOSURE OF INFORMATION TO AUDITOR**

Each of the persons who is a Trustees at the time when this Trustees' report is approved has confirmed that:

- so far as that Trustee is aware, there is no relevant audit information of which the charitable company's auditors are unaware, and
- that Trustee has taken all the steps that ought to have been taken as a Trustee in order to be aware of any information needed by the charitable company's auditors in connection with preparing their report and to establish that the charitable company's auditors are aware of that information.

This report was approved by the Trustees on 18 October 2016 and signed on their behalf by:

**Ms C L Davies, Chair**

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**RUSHMOOR CITIZENS ADVICE BUREAUX**  
(A company limited by guarantee)

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**INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF RUSHMOOR CITIZENS ADVICE BUREAUX**

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We have audited the financial statements of Rushmoor Citizens Advice Bureaux for the year ended 31 March 2016 which comprise the Statement of financial activities, the Balance sheet, the Cash flow statement and the related notes. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

This report is made solely to the charity's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charity's members those matters we are required to state to them in an Auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and its members, as a body, for our audit work, for this report, or for the opinion we have formed.

**RESPECTIVE RESPONSIBILITIES OF TRUSTEES AND AUDITORS**

As explained more fully in the Trustees' responsibilities statement, the Trustees (who are also the directors of the charity for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view.

Our responsibility is to audit and express an opinion on the financial statements in accordance with applicable law and International Standards on Auditing (UK and Ireland). Those standards require us to comply with the Auditing Practices Board's Ethical Standards for Auditors.

**SCOPE OF THE AUDIT OF THE FINANCIAL STATEMENTS**

An audit involves obtaining evidence about the amounts and disclosures in the financial statements sufficient to give reasonable assurance that the financial statements are free from material misstatement, whether caused by fraud or error. This includes an assessment of: whether the accounting policies are appropriate to the charity's circumstances and have been consistently applied and adequately disclosed; the reasonableness of significant accounting estimates made by the Trustees; and the overall presentation of the financial statements. In addition, we read all the financial and non-financial information in the Trustees' report to identify material inconsistencies with the audited financial statements and to identify any information that is apparently materially incorrect based on, or materially inconsistent with, the knowledge acquired by us in the course of performing the audit. If we become aware of any apparent material misstatements or inconsistencies we consider the implications for our report.

**OPINION ON FINANCIAL STATEMENTS**

In our opinion the financial statements:

- give a true and fair view of the state of the charity's affairs as at 31 March 2016 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

**OPINION ON OTHER MATTER PRESCRIBED BY THE COMPANIES ACT 2006**

In our opinion the information given in the Trustees' report, incorporating the Strategic report, for the financial year for which the financial statements are prepared is consistent with the financial statements.

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**RUSHMOOR CITIZENS ADVICE BUREAUX**  
**(A company limited by guarantee)**

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**INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF RUSHMOOR CITIZENS ADVICE BUREAUX**

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**MATTERS ON WHICH WE ARE REQUIRED TO REPORT BY EXCEPTION**

We have nothing to report in respect of the following matters where the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or
- the Trustees were not entitled to take advantage of the small companies' exemption from the requirement to prepare a strategic report.

Mark Dickinson FCA (Senior statutory auditor)  
for and on behalf of

**Wise & Co**

Chartered Accountants and Statutory Auditors

Wey Court West

Union Road

Farnham

Surrey

GU9 7PT

31 October 2016

**RUSHMOOR CITIZENS ADVICE BUREAUX**  
(A company limited by guarantee)

**STATEMENT OF FINANCIAL ACTIVITIES, INCORPORATING INCOME AND EXPENDITURE ACCOUNT  
FOR THE YEAR ENDED 31 MARCH 2016**

	Note	Restricted funds 2016 £	Unrestricted funds 2016 £	Total funds 2016 £	<i>All unrestricted and restricted funds 2015 £</i>
<b>INCOME AND ENDOWMENTS FROM:</b>					
Grants	2	454,971	361,828	816,799	644,005
Charitable activities	4	-	4,509	4,509	932
Investments	3	-	1,501	1,501	1,325
<b>TOTAL INCOME AND ENDOWMENTS</b>		<b>454,971</b>	<b>367,838</b>	<b>822,809</b>	<b>646,262</b>
<b>EXPENDITURE ON:</b>					
Charitable activities	7	506,197	289,475	795,672	572,197
<b>TOTAL EXPENDITURE</b>		<b>506,197</b>	<b>289,475</b>	<b>795,672</b>	<b>572,197</b>
<b>NET INCOME / (EXPENDITURE) BEFORE TRANSFERS</b>					
Transfers between Funds	15	(51,226) 1,740	78,363 (1,740)	27,137 -	74,065 -
<b>NET INCOME / (EXPENDITURE)</b>		<b>(49,486)</b>	<b>76,623</b>	<b>27,137</b>	<b>74,065</b>
<b>RECONCILIATION OF FUNDS:</b>					
Total funds brought forward		97,560	189,713	287,273	213,208
<b>TOTAL FUNDS CARRIED FORWARD</b>		<b>48,074</b>	<b>266,336</b>	<b>314,410</b>	<b>287,273</b>

All activities relate to continuing operations.

The notes on pages 16 to 29 form part of these financial statements.

**RUSHMOOR CITIZENS ADVICE BUREAUX**  
**(A company limited by guarantee)**  
**REGISTERED NUMBER: 04354628**

**BALANCE SHEET**  
**AS AT 31 MARCH 2016**

	Note	£	2016 £	£	2015 £
<b>FIXED ASSETS</b>					
Tangible assets	12		27,526		39,842
<b>CURRENT ASSETS</b>					
Debtors	13	6,799		9,091	
Cash at bank and in hand		340,348		276,157	
		<u>347,147</u>		<u>285,248</u>	
<b>CREDITORS:</b> amounts falling due within one year	14	<b>(60,263)</b>		<b>(37,817)</b>	
<b>NET CURRENT ASSETS</b>			<b>286,884</b>		<b>247,431</b>
<b>NET ASSETS</b>			<b>314,410</b>		<b>287,273</b>
<b>CHARITY FUNDS</b>					
Restricted funds	15		48,074		97,560
Unrestricted funds	15		266,336		189,713
<b>TOTAL FUNDS</b>			<b>314,410</b>		<b>287,273</b>

The financial statements have been prepared in accordance with the special provisions relating to companies subject to the small companies regime within Part 15 of the Companies Act 2006.

The financial statements were approved by the Trustees on 18 October 2016 and signed on their behalf, by:

**Ms C L Davies, Chair**

The notes on pages 16 to 29 form part of these financial statements.



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**RUSHMOOR CITIZENS ADVICE BUREAUX**  
(A company limited by guarantee)

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**CASH FLOW STATEMENT**  
**FOR THE YEAR ENDED 31 MARCH 2016**

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	Note	2016 £	2015 £
<b>Cash flows from operating activities</b>			
Net cash provided by operating activities	17	<u>76,887</u>	<u>108,283</u>
<b>Cash flows from investing activities:</b>			
Purchase of tangible fixed assets		<u>(12,696)</u>	<u>(30,362)</u>
<b>Net cash used in investing activities</b>		<u>(12,696)</u>	<u>(30,362)</u>
<b>Change in cash and cash equivalents in the year</b>		<b>64,191</b>	<b>77,921</b>
Cash and cash equivalents brought forward		<u>276,157</u>	<u>198,236</u>
<b>Cash and cash equivalents carried forward</b>	18	<u><u>340,348</u></u>	<u><u>276,157</u></u>

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**RUSHMOOR CITIZENS ADVICE BUREAUX**  
**(A company limited by guarantee)**

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**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2016**

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**1. ACCOUNTING POLICIES**

**1.1 Basis of preparation of financial statements**

The financial statements have 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 and Republic of Ireland (FRS 102) (effective 1 January 2015) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006

Rushmoor Citizens Advice Bureaux meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

**1.2 Reconciliation with previous Generally Accepted Accounting Practice**

In preparing these accounts, the Trustees have considered whether in applying the accounting policies required by FRS 102 and the Charities SORP FRS 102 the restatement of comparative items was required.

No restatements were required.

**1.3 Company status**

The charity is a company limited by guarantee. 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.

**1.4 Fund accounting**

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

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

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

Investment income, gains and losses are allocated to the appropriate fund.

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**RUSHMOOR CITIZENS ADVICE BUREAUX**  
**(A company limited by guarantee)**

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**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2016**

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**1. ACCOUNTING POLICIES (continued)**

**1.5 Income**

All income is recognised once the charity has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

Grants are included in the Statement of Financial Activities on a receivable basis. The balance of income received for specific purposes but not expended during the period is shown in the relevant funds on the balance sheet. Where income is received in advance of meeting any performance-related conditions there is not unconditional entitlement to the income and its recognition is deferred and included in creditors as deferred income until the performance-related conditions are met. Where entitlement occurs before income is received, the income is accrued.

Donated services or facilities are recognised when the charity has control over the item, any conditions associated with the donated item have been met, the receipt of economic benefit from the use of the charity of the item is probable and that economic benefit can be measured reliably.

On receipt, donated professional services and donated facilities are recognised on the basis of the value of the gift to the charity which is the amount the charity would have been willing to pay to obtain services or facilities of equivalent economic benefit on the open market; a corresponding amount is then recognised in expenditure in the period of receipt.

Income tax recoverable in relation to investment income is recognised at the time the investment income is receivable.

**1.6 Expenditure**

Expenditure is recognised once there is a legal or constructive obligation to make payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably.

All expenditure is accounted for on an accruals basis. All expenses including support costs and governance costs are allocated to the applicable expenditure headings.

Support costs are those costs incurred directly in support of expenditure on the objects of the charity and include project management carried out at Headquarters. Governance costs are those incurred in connection with administration of the charity and compliance with constitutional and statutory requirements.

Irrecoverable VAT is charged against the expenditure heading for which it was incurred.

**1.7 Cash flow**

The charity has included a cash flow statement as required under Charities SORP FRS102 for larger charities. The comparative figures have been included for consistency.

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**RUSHMOOR CITIZENS ADVICE BUREAUX**  
**(A company limited by guarantee)**

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**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2016**

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**1. ACCOUNTING POLICIES (continued)**

**1.8 Tangible fixed assets and depreciation**

All assets costing more than £500 are capitalised.

Tangible fixed assets are stated at cost less depreciation. Depreciation is provided at rates calculated to write off the cost of fixed assets, less their estimated residual value, over their expected useful lives on the following bases:

Fixtures & fittings	-	33% per annum on cost
Computer equipment	-	33% per annum on cost/ over the lifetime of the grant
Telephone System	-	33% per annum on cost

**1.9 Interest receivable**

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the Bank.

**1.10 Operating leases**

Rentals under operating leases are charged to the Statement of financial activities on a straight line basis over the lease term.

Benefits received and receivable as an incentive to sign an operating lease are recognised on a straight line basis over the period until the date the rent is expected to be adjusted to the prevailing market rate.

**1.11 Debtors**

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

**1.12 Cash at Bank and in hand**

Cash at bank and in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

**1.13 Creditors and provisions**

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

**1.14 Financial instruments**

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

**RUSHMOOR CITIZENS ADVICE BUREAUX**  
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**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2016**

**1. ACCOUNTING POLICIES (continued)**

**1.15 Government grants**

Government grants relating to tangible fixed assets are treated as deferred income and released to the Statement of financial activities over the expected useful lives of the assets concerned. Other grants are credited to the Statement of financial activities as the related expenditure is incurred.

**1.16 Pensions**

The charity operates a defined contribution pension scheme and the pension charge represents the amounts payable by the charity to the fund in respect of the year.

**2. INCOME FROM GRANTS**

	<b>Restricted funds 2016 £</b>	<b>Unrestricted funds 2016 £</b>	<b>Total funds 2016 £</b>	<i>All unrestricted and restricted funds 2015 £</i>
Rushmoor Borough Council (grant)	-	214,130	214,130	208,810
Rushmoor Borough Council (rent and rates)	-	44,500	44,500	44,500
Gurkha Settlement Fund (RBC)	4,250	-	4,250	83,857
MAS F2F debt advice	-	-	-	21,700
Surrey Heath CCG	-	30,000	30,000	30,000
Positive Action	-	22,140	22,140	22,140
Broadhurst Trust	-	7,367	7,367	29,468
Citizens Advice Hampshire including Healthwatch Hampshire	-	8,484	8,484	9,262
Lloyds TSB	-	-	-	6,975
Thames Valley Housing	-	-	-	100
Miscellaneous funding	-	3,707	3,707	12,444
ASTF	30,851	-	30,851	96,471
Rushmoor Borough Council (apprenticeship grant)	-	-	-	1,000
Rushmoor Borough Council (uniting communities grant)	-	-	-	10,000
Pension Wise	379,870	-	379,870	62,278
Pension Wise screening and booking	-	9,000	9,000	-
First Wessex	-	-	-	5,000
OPCC	40,000	-	40,000	-
North East Hants and Farnham CCG	-	22,500	22,500	-
	<u>454,971</u>	<u>361,828</u>	<u>816,799</u>	<u>644,005</u>

In 2015, of the total income from grants, £ 353,724 was received into unrestricted funds and £ 290,281 into restricted funds

**RUSHMOOR CITIZENS ADVICE BUREAUX**  
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**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2016**

**3. INVESTMENT INCOME**

	<b>Restricted funds 2016 £</b>	<b>Unrestricted funds 2016 £</b>	<b>Total funds 2016 £</b>	<i>All unrestricted and restricted funds 2015 £</i>
Interest receivable	-	1,501	1,501	1,325
	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>

In 2015 all of the investment income was received into unrestricted funds.

**4. INCOME FROM CHARITABLE ACTIVITIES**

	<b>Restricted funds 2016 £</b>	<b>Unrestricted funds 2016 £</b>	<b>Total funds 2016 £</b>	<i>All unrestricted and restricted funds 2015 £</i>
Donations and gifts	-	509	509	432
External training delivered	-	4,000	4,000	500
	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>
	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>

In 2015 all of the income from charitable activities was received into unrestricted funds.

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**RUSHMOOR CITIZENS ADVICE BUREAUX**  
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**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2016**

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**5. DIRECT COSTS**

Allocation between direct and support costs is calculated based on the proportion of time spent by employees allocated to direct and support costs. In 2016 the allocation between direct and support costs was 91/9 (2015: 89/11)

	<b>Total</b>	<i>Total</i>
	<b>2016</b>	<i>2015</i>
	£	£
Rent, rates, light and heat	<b>44,994</b>	42,838
Insurance	<b>1,554</b>	1,457
Repairs and maintenance	<b>18,933</b>	7,163
Telephone	<b>10,643</b>	6,250
Printing, postage and stationery	<b>8,271</b>	6,224
Computer costs	<b>9,852</b>	7,402
Equipment	<b>1,970</b>	2,641
Cleaning	<b>3,127</b>	2,639
Sundry	<b>12,602</b>	6,739
Training	<b>6,061</b>	4,173
Subscriptions and professional publications	<b>9,918</b>	7,271
Travel	<b>21,404</b>	11,342
Depreciation	<b>22,736</b>	18,993
Advertising	<b>3,884</b>	1,359
Staff recruitment	<b>1,401</b>	2,487
Consultants Costs	<b>2,925</b>	6,889
Wages and salaries	<b>469,073</b>	323,159
National insurance	<b>34,597</b>	25,058
Pension cost	<b>7,475</b>	5,085
	<hr/> <b>691,420</b> <hr/>	<hr/> 489,169 <hr/>

**RUSHMOOR CITIZENS ADVICE BUREAUX**  
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**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2016**

**6. SUPPORT COSTS**

Allocation between direct and support costs is calculated based on the proportion of time spent by employees allocated to direct and support costs. In 2016 the allocation between direct and support costs was 91/9 (2015: 89/11)

	<b>Total</b>	<i>Total</i>
	<b>2016</b>	<i>2015</i>
	£	£
Rent, rates, light and heat	4,504	5,295
Insurance	156	180
Repairs and maintenance	1,895	885
Telephone	1,065	773
Printing, postage and stationery	828	769
Computer costs	986	915
Equipment	197	326
Cleaning	313	326
Sundry	1,262	833
Training	607	516
Subscriptions and professional publications	993	899
Travel	2,143	1,401
Depreciation	2,276	2,347
Advertising	389	168
Staff recruitment	140	307
Consultants costs	293	852
Wages and salaries	50,331	39,941
National insurance	3,464	3,097
Pension cost	748	629
	<u>72,590</u>	<u>60,459</u>

**7. TOTAL RESOURCES EXPENDED**

	<b>Other Costs</b>	<b>Depreciation</b>	<b>Staff Costs</b>	<b>2016</b>	<i>2015</i>
	£	£	£	£	£
<b>Charitable activities</b>					
Direct Costs	157,539	22,736	511,145	691,420	489,169
Support costs	19,144	2,276	51,170	72,590	60,459
Sub total	<u>176,683</u>	<u>25,012</u>	<u>562,315</u>	<u>764,010</u>	<u>549,628</u>
Governance	8,304	-	23,358	31,662	22,568
Total	<u>184,987</u>	<u>25,012</u>	<u>585,673</u>	<u>795,672</u>	<u>572,196</u>

In 2016, of the total resources expended, £506,197 (2015:£334,023) was from unrestricted funds and £289,475 (2015: £238,174) was paid out of restricted funds.



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**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2016**

**8. GOVERNANCE COSTS**

	<b>Restricted funds 2016 £</b>	<b>Unrestricted funds 2016 £</b>	<b>Total funds 2016 £</b>	<i>All unrestricted and restricted funds 2015 £</i>
Auditors' remuneration	-	5,100	5,100	4,140
Other governance costs	-	3,203	3,203	1,888
Governance expense - wages & salaries	-	21,430	21,430	15,129
Governance expense - NI	-	1,586	1,586	1,173
Governance expense - pension costs	-	343	343	238
	-	31,662	31,662	22,568
	-	31,662	31,662	22,568

In the prior year all of the governance costs were unrestricted.

**Other governance costs**

Allocated governance costs are calculated as 4% of total staff and travel costs. (2014: 4%).

**9. NET INCOMING RESOURCES/(RESOURCES EXPENDED)**

This is stated after charging:

	<b>2016 £</b>	<b>2015 £</b>
Depreciation of tangible fixed assets:		
- owned by the charity	25,012	21,340
Auditors' remuneration	5,100	4,140
	25,012	21,340
	25,012	21,340

During the year, no Trustees received any remuneration (2015 - £NIL).

During the year, no Trustees received any benefits in kind (2015 - £NIL).

During the year, no Trustees received any reimbursement of expenses (2015 - £NIL).

**10. AUDITORS' REMUNERATION**

The Auditor's remuneration amounts to an Audit fee of £5,100 (2015 - £4,140)

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**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2016**

**11. STAFF COSTS**

The full time equivalent number of employees during the year was 25 (2015:15).

Staff costs were as follows:

	2016 £	2015 £
Wages and salaries	540,833	378,229
Social security costs	39,646	29,328
Other pension costs	8,566	5,952
	<u>589,045</u>	<u>413,509</u>

The average monthly number of employees was: 29 (2015: 20) and the average monthly number of employees during the year expressed as full time equivalents was as follows (including casual and part-time staff):

2016	2015
<u>25</u>	<u>15</u>

No employee received remuneration amounting to more than £60,000 in either year.

The remuneration and benefits received by key management personnel in the year totalled £96,850 with employer's pension contributions of £4,842.

**12. TANGIBLE FIXED ASSETS**

	Office equipment £	Computer equipment £	Other fixed assets £	Total £
<b>Cost</b>				
At 1 April 2015	141,529	34,033	12,588	188,150
Additions	12,696	-	-	12,696
At 31 March 2016	<u>154,225</u>	<u>34,033</u>	<u>12,588</u>	<u>200,846</u>
<b>Depreciation</b>				
At 1 April 2015	124,946	10,774	12,588	148,308
Charge for the year	15,574	9,438	-	25,012
At 31 March 2016	<u>140,520</u>	<u>20,212</u>	<u>12,588</u>	<u>173,320</u>
<b>Net book value</b>				
At 31 March 2016	<u>13,705</u>	<u>13,821</u>	-	<u>27,526</u>
At 31 March 2015	<u>16,583</u>	<u>23,259</u>	-	<u>39,842</u>

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**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2016**

**13. DEBTORS**

	2016	2015
	£	£
Trade debtors	4,000	5,038
Other debtors	826	771
Prepayments and accrued income	1,973	3,282
	6,799	9,091

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

	2016	2015
	£	£
Trade creditors	3,263	8,687
Other taxation and social security	11,203	14,716
Other creditors	-	5,265
Accruals and deferred income	45,797	9,149
	60,263	37,817

**Deferred income**

Deferred income at 1 April 2015		4,250
Resources deferred during the year		32,188
Amounts released from previous years		(4,250)
		32,188

Deferred income for 2015 relates to Gurkha Settlement Funding for the period to 30th June 2015.

Deferred income for 2016 relates to:

- £20,000 OPCC funding for the six months to September 2016
- £5,000 Propect Estate Big Local (PEBL) funding for the 2016/17 financial year; and
- £7,188 Broadhurst Trust funding deferred to the 2016/17 financial year

**RUSHMOOR CITIZENS ADVICE BUREAUX**  
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**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2016**

**15. STATEMENT OF FUNDS**

	Brought Forward £	Incoming resources £	Resources Expended £	Transfers in/out £	Carried Forward £
<b>Designated funds</b>					
The IT Infrastructure Fund	29,769	-	(2,774)	-	26,995
<b>General funds</b>					
General Purpose Fund	159,944	367,838	(286,701)	(1,740)	239,341
Total Unrestricted funds	189,713	367,838	(289,475)	(1,740)	266,336
<b>Restricted funds</b>					
MAS F2F debt advice	3,156	-	-	-	3,156
Gurkha Settlement Fund (RBC)	30,157	4,250	(5,443)	-	28,964
Webchat	8,549	-	(8,549)	-	-
Hampshire County Council - mind the gap	9,499	-	(9,499)	-	-
Advice Services Transition Fund	17,067	30,851	(35,641)	-	12,277
Advice Services Transition Equipment Fund	4,731	-	(6,471)	1,740	-
Pension Wise	24,401	379,870	(404,271)	-	-
OPCC	-	40,000	(36,323)	-	3,677
	97,560	454,971	(506,197)	1,740	48,074
Total of funds	287,273	822,809	(795,672)	-	314,410

The General Purpose Fund represents free funds of the charity which are not designated for a particular purpose other than to meet the obligations set down in the reserves policy included in the Trustees' annual report accompanying this report. The Trustee Board has set a budget for 2016/17 to prioritise investment of general purpose funds in new services and developments.

The Money Advice Service face to face debt advice fund (MAS F2F debt advice) is for the purpose of the increasing provision of free face to face debt advice to financially excluded individuals.

The Gurkha Settlement Fund has been granted to address specific current service pressures in the Borough as a result of recent Gurkha migration and/or deliver cohesion and integration work or projects.

Webchat funding has been provided by the National Association of Citizens Advice Bureaux to provide a webchat service until 31 March 2016.

Mind the Gap funding has been provided by Hampshire County Council to improve awareness and take up of non-GP health related services by Nepalese people, by providing information in their own language.

The Advice Services Transition Fund is to support vulnerable people affected by welfare reform. The £12,277 carried forward figure will depreciate over a 3 year period to 2018, as it relates to capital equipment purchased during the life of the project

**RUSHMOOR CITIZENS ADVICE BUREAUX**  
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**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2016**

**15. STATEMENT OF FUNDS (continued)**

The Advice Services Transition Equipment Fund is the grant toward the capitalised computer equipment for the IT learning suite that is being amortised over its useful life.

Pension Wise funding has been received to provide Pensions Guidance within the area designated to be covered by the bureaux.

The OPCC funding has been received to fund the post of a Nepali-speaking Customer Advisor.

The IT infrastructure designated fund has been designated by the Trustees for required IT upgrades.

**SUMMARY OF FUNDS**

	Brought Forward £	Incoming resources £	Resources Expended £	Transfers in/out £	Carried Forward £
Designated funds	29,769	-	(2,774)	-	26,995
General funds	159,944	367,838	(286,701)	(1,740)	239,341
	<u>189,713</u>	<u>367,838</u>	<u>(289,475)</u>	<u>(1,740)</u>	<u>266,336</u>
Restricted funds	97,560	454,971	(506,197)	1,740	48,074
	<u>287,273</u>	<u>822,809</u>	<u>(795,672)</u>	<u>-</u>	<u>314,410</u>

**16. ANALYSIS OF NET ASSETS BETWEEN FUNDS**

	Restricted funds 2016 £	Unrestricted funds 2016 £	Total funds 2016 £	<i>All unrestricted and restricted funds 2015 £</i>
Tangible fixed assets	8,262	19,264	27,526	39,842
Current assets	70,150	276,999	347,149	285,249
Creditors due within one year	(30,338)	(29,927)	(60,265)	(37,817)
	<u>48,074</u>	<u>266,336</u>	<u>314,410</u>	<u>287,273</u>

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**FOR THE YEAR ENDED 31 MARCH 2016**

**17. RECONCILIATION OF NET MOVEMENT IN FUNDS TO NET CASH FLOW FROM OPERATING ACTIVITIES**

	2016 £	2015 £
Net income for the year (as per Statement of financial activities)	27,137	74,065
<b>Adjustment for:</b>		
Depreciation charges	25,012	21,340
Decrease in debtors	2,347	4,377
Increase in creditors	22,391	8,501
<b>Net cash provided by operating activities</b>	<b>76,887</b>	<b>108,283</b>

**18. ANALYSIS OF CASH AND CASH EQUIVALENTS**

	2016 £	2015 £
Cash in hand	340,348	276,157
<b>Total</b>	<b>340,348</b>	<b>276,157</b>

**19. PENSION COMMITMENTS**

During the year the charity paid £8,566 (2015: £5,952) to defined contribution pension schemes for its staff. No contributions (2015: £Nil) were payable to the pension fund at the balance sheet date.

**20. OPERATING LEASE COMMITMENTS**

At 31 March 2016 the charity had annual commitments under non-cancellable operating leases as follows:

	<b>Land and buildings</b>	
	2016 £	2015 £
<b>Expiry date:</b>		
Within 1 year	16,500	44,500
Between 2 and 5 years	-	16,500
<b>Total</b>	<b>16,500</b>	<b>61,000</b>

**21. RELATED PARTY TRANSACTIONS**

The Charity's most significant funder is Rushmoor Borough Council (note 2) of which two Councillors act as designated Trustees of the Charity. None of these Trustees have individually or collectively any control over the funds made available to the Charity by the Council or the manner by which the Charity expends these funds.

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**RUSHMOOR CITIZENS ADVICE BUREAUX**  
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**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2016**

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**22. CONTROLLING PARTY**

The Charity is controlled by the Trustee Board.

**23. GIFTS IN KIND**

During the year the Charity received donations in kind for the rent on two sites - Farnborough and Aldershot - from Rushmoor Borough Council; these are included in the accounts as equal amounts of income and expenditure of £44,500 (2015: £44,500).

In addition to the direct financial help given by Rushmoor Borough Council, the bureaux also received £39,905 help in kind in respect of car parking and £19,360 in respect of service charge for the Aldershot premises. These values are not included in the accounts.

The overheads for the accommodation for Heathlands CAB are absorbed by Surrey & Borders Partnership NHS Foundation Trust. The Trustees estimate the value of this rent to be £9,000 (2015: £9,000). This estimate is not included in the accounts.