

FOR

CITIZENS ADVICE SERVICE IN THE BOROUGH OF WIGAN

Fairhurst
Statutory Auditor
Chartered Accountants
Douglas Bank House
Wigan Lane
Wigan
Lancashire
WN1 2TB



A69 30/09/2011
COMPANIES HOUSE

160

CONTENTS OF THE FINANCIAL STATEMENTS for the Year Ended 31 March 2011

	Page
Report of the Trustees	1 to 15
Report of the Independent Auditors	16 to 17
Statement of Financial Activities	18
Balance Sheet	19
Notes to the Financial Statements	20 to 26

REPORT OF THE TRUSTEES for the Year Ended 31 March 2011

The trustees, who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 March 2011. The trustees have adopted the provisions of the Statement of Recommended Practice (SORP) 'Accounting and Reporting by Charities' issued in March 2005.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number 2366214 (England and Wales)

Registered Charity number 701882

Registered office

6 The Avenue Leigh Lancashire WN7 1ES

Trustees

Mrs M R Percival (Chair)
Mrs M M Brown
Mrs L Corcoran
G J Fairhurst
Mrs E V Longmore
Mrs E M Menzies
J R Roberts
Dr T Sundaresan
Revd R J Hutchinson
Cllr J Talbot
M Wright

Supported Housing - appointed 22/8/2010 manager

Company Secretary

G J Fairhurst

Auditors

Fairhurst
Statutory Auditor
Chartered Accountants
Douglas Bank House
Wigan Lane
Wigan
Lancashire
WN1 2TB

Bank

National Westminster Bank 4, Standishgate Wigan WN2 2EL

Network Membership

Citizens Advice Myddelton House 115-123 Pentonville Road London N1 9LZ

Membership no 35/0033

REPORT OF THE TRUSTEES for the Year Ended 31 March 2011

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The organisation is a charitable company limited by guarantee, and was registered as a charity on 10th August, 1989. The Company was established under a Memorandum of Association, and incorporated on 29th March, 1989. The Memorandum & articles of Association were amended by special resolution dated 4th July, 1996.

Recruitment and Appointment of the Management Committee

The Directors of the Company are also the charity trustees for the purpose of charity law Under the Company's Articles of Association, they are referred to as 'the Committee of Management'

The Articles provide that the Committee of Management shall consist of members who are elected, representative and co-opted. One third of elected members and all representative and co-opted members retire from office each year and are eligible for re-election or re-appointment.

The trustees retain overall responsibility and control of the process for recruiting members of the Committee of Management

Prospective trustees are selected for their ability to make an effective contribution to the Company through their skills, knowledge and experience. In addition, consideration is given as to how representative the Committee is of the community. The trustees consider the existing make-up of the Committee and assess whether further areas of competence are needed to enable it to function effectively, and whether the membership reflects and has knowledge of the communities and areas in which it operates

Trustee Induction and Training

Trustees have an induction programme which concentrates on their responsibilities as trustees and the aims, principles and policies of the CAB service, the current Business Plan and an introduction to staff and the operation of the Company All members are provided with a 'job description' and clear statement of their responsibilities

Trustee Board Member Training is undertaken through 'Member Sessions', which form an agenda item at most Board meetings, depending on the level of business

Consideration of major policy matters is coupled with a Member Session on the item concerned, unless this has been covered in the programme of training

REPORT OF THE TRUSTEES for the Year Ended 31 March 2011

STRUCTURE, GOVERNANCE AND MANAGEMENT

Organisational structure

The Board of Management is responsible for

- the overall control and conduct of the affairs of the Company,
- establishing the strategic direction and the strategic objectives of the Company,
- the determination of the terms of reference and the composition of Committees,
- the review of Board Membership in accordance with the Memorandum and Articles of Association,
- the financial viability of the Company, including financial policies and financial control,
- monitoring the performance of all the Company's functions, to ensure that it performs in accordance with legislative and regulatory requirements, and to the highest standards of probity, efficiency, effectiveness and service

The Board of Management may appoint committees to undertake various aspects of its work, but responsibility for matters that are so delegated remains with the full Board. The Board of Management ensures that the committee structure of the Company is appropriate to the scope and nature of its operations and is capable of ensuring that its responsibilities can be properly controlled and conducted. The Chairs of committees are appointed by the Board of Management.

Delegation is subject to:

- a) powers delegated to the Finance Committee to consider and report on the funding arrangements and other financial aspects of the resolutions of other committees,
- b) any requirements of the Company's Financial Regulations and Articles of Association,
- c) a requirement that committees shall not incur expenditure other than in accordance with the approved budget,
- d) a requirement for committees to apprise the Board of Management of all their proceedings and resolutions

The committees for the time being constituted are:

- Finance
- Personnel

The delegation of managerial authority

The Board of Management has resolved that the operational management of the affairs of the Company shall be delegated to the District Manager of the Company, with the District Manager being responsible to the Board for the proper conduct of the Company's operations

The District Manager must assist the Board of Management to ensure that the Company's objectives are achieved The District manager shall, therefore

- manage the affairs of the Company in accordance with the values and objectives of the Company and the CAB Service, and the policies and specific decisions of the Board of Management,
- assist the Board in the determination of the Company's policies and strategy,
- · report to the Board on matters that should be considered and decided upon,
- ensure that the Board is provided with information necessary for the proper performance of its responsibilities,
- ensure that proper systems of control are established and maintained,
- supervise, with the guidance of the Chair, the preparation of documents for consideration by the Board,
- guide, support and organise staff and ensure that staff performance is appraised

REPORT OF THE TRUSTEES for the Year Ended 31 March 2011

STRUCTURE, GOVERNANCE AND MANAGEMENT

Network Membership

The company is a member of the National Association of Citizens Advice Bureaux, and as such is monitored under the Association's Membership Scheme The company applies the aims and principles of the Association

Risk management

The Board of Management has considered the significant risks which the Company faces These were included in the Company Business Plan

The Board recognises that

- A balance needs to be achieved between benefits and risks, that is, between being concerned not only to
 prevent adverse situations from happening, but also to ensure that worthwhile changes do happen and are not
 prevented by a disproportionate assessment of possible difficulties,
- The resources expended in mitigating a risk must be in proportion to its probable impact on the service

The Company's risk management process consists of

- The systematic identification and assessment of potential risks
- Monitoring Company and external developments to ensure that the matrix is updated
- The use of management information and reporting procedures to show up, and prepare a response to, any potential problems
- The involvement of all staff and Board members in the risk management process
- The application and on-going refinement of quality assurance systems
- The application of a risk assessment in the appraisal of new projects
- Business continuity planning

REPORT OF THE TRUSTEES for the Year Ended 31 March 2011

OBJECTIVES AND ACTIVITIES

Company Aims and Objectives

The Company is established for the promotion of any charitable purposes for the benefit of the community in the area of the Metropolitan Borough of Wigan, by the advancement of education, the protection of health and the relief of poverty, sickness and distress

These objectives are expressed through the Company Mission Statement as follows

- To provide a quality, comprehensive and accessible advice service to meet the changing needs of the people of Wigan
- To ensure that local people to not suffer through a lack of information or advice, and to undertake social
 policy work on the issues that are important to them
- To be an inclusive and outward looking organisation that welcomes social diversity and actively seeks to promote social inclusion through partnership working and capacity building in the community

Overview of the service

The Citizens Advice Service in the Borough of Wigan provides a Borough-wide advice service through a range of methods of delivery

The Company seeks to make its services available for all sections of the community in the Borough and to provide services that are relevant to their needs

The service is free, independent, impartial and confidential, and is offered to everyone in need of advice regardless of race, gender, sexual identity or disability

Services are the subject of Delivery Plans agreed with the main funders

Principal activities

- The provision of open door services at the two main town centre sites of Wigan and Leigh
- A consortium between the Company and Shelter through which Shelter provides housing advice and the Company provides debt and welfare advice under the Legal Aid Scheme
- Partnership arrangements with referring agencies and advice providers to facilitate access to advice
- The delivery of advice sessions in the townships, largely through appointments, in locations which enable the service to connect effectively with potential clients. Video linking is included in the service development plan to extend this aspect of our service.
- The provision of community outreach services covering people who are socially excluded or otherwise unable
 to access standard advice services, including a dedicated advice service people with mental health needs and
 their families and carers
- The provision of a telephone information service
- The provision of a texting service to enable people faced homelessness to access advice and support quickly and effectively
- Promotion of the Citizens Advice web-based information system through development of information points throughout the Borough and the provision of 'resource centres' in the Wigan and Leigh Bureaux
- · Provision of an email facility, through the Company website, for clients to register their need for advice

REPORT OF THE TRUSTEES for the Year Ended 31 March 2011

OBJECTIVES AND ACTIVITIES

Principal activities (Cont)

- The provision of Specialist Level services in debt and welfare benefits at both the Wigan and Leigh sites and through appointments in community based locations
- The provision of preventative services, especially in financial awareness
- The provision of self help and information packs, where these are appropriate for clients
- Provision of 'in house' training, including courses provided for all trainee advisers under the Citizens Advice Certificate of Competency Programme and annual programmes of subject based and skills courses for qualified advisers & paid staff
- Administrative support services, including in-house bookkeeping and personnel

The Voluntary Contribution

The voluntary contribution is a cost effective way of delivering services, and without it, there would be a considerable reduction in advice provision. The voluntary contribution does not mean a lesser standard of advice. In addition, through the provision of training and the opportunities for useful service, the Company is making a significant contribution to community well-being. The recruitment and training of volunteer advisers also provides a pool of competent people from which the Company and outside agencies can recruit

The voluntary contribution does not mean a lesser standard of advice Advice work training in delivered by the Company's two trainers to ensure that advice is provided by staff at the Citizens Advice service nationally prescribed competencies standard.

Volunteers who provide administrative and reception work make an important contribution to maintaining the Company's services at the present level

Advice work training is delivered by the Company's two trainers to a nationally prescribed competencies standard

We rely on volunteers undertaking advice work, administrative support and governance, to enable us to deliver our services. Their continued commitment and dedication is recognised with appreciation. At the end of the year, there were 39 volunteer advisers, 11 trainee advisers and 16 volunteers undertaking administrative work. The total volunteer hours for the year, covering advice work and administrative support were 22,655. The net monetary value of the voluntary contribution to the Company, after deducting support & overheads costs for volunteers from the salary costs of equivalent paid staff, is £149,000 for the year.

The special commitment that volunteers bring to their work is recognised with appreciation

REPORT OF THE TRUSTEES for the Year Ended 31 March 2011

ACHIEVEMENT AND PERFORMANCE

Generally

The Company has met the performance requirements under contracts and service level agreements

Business Plan Progress

A complete review of the Company's strategic plan was undertaken during the year, and overall, good progress has been made on the service Development Programme

Citizens Advice Membership Audit

The Company's membership of Citizens Advice is to be renewed following audit The Citizens Advice audit also renews our Community Legal Service Quality Mark at General Help level (The Specialist Help Quality Mark for debt & welfare benefits is separately assessed)

Access to Advice

This year has seen a consolidation in the performance of our telephone service, with an answer rate of 100 % of callers. The Line is based in the Leigh Bureau, but the introduction of the Virtual Call Centre last year has enabled Wigan Bureau to make a valuable contribution to its success.

The Telephone Team also manage the Texting and email contact services, and this year, as part of our Access to Advice Programme, we have extended the Team's responsibilities by establishing a Contact Centre, which will provide an effective referral service for partners, thereby helping some of the most vulnerable people to access advice

Quality of the Workplace

A joint review with all staff has been undertaken on compliance with the ACAS 'Model Workplace' standards

Community Outreach & Social Inclusion

We have been involved in the preparation of the Borough's advice strategy and in community development under the Leigh Neighbours Project

During last year, advice was given to people from all the A8 and A2 countries. We have been able to provide advice on a whole range of issues, including the Workers Registration Scheme, employment and housing, and have assisted people to access services and to understand their rights and responsibilities in their new environment, covering such key matters as health care, schools, benefits, language improvement and job seeking systems, and to challenge discrimination. We have also had a key role in supporting Roma people in developing links with the local community, particularly through the Leigh Neighbours Project.

Community Support Project - Mental health (CSP)

The Community Support Project provides advice and practical assistance to people with mental health needs, their families and carers. The aim of the Project is to remove barriers to advice which they face, and thereby to contribute to their wellbeing and to assist them to participate in the community.

During the last twelve months the Project helped a total of 411 clients, and all of them advised that they would have had difficulty in accessing advice without the Project

The Project attended to £1,217,547 of client indebtedness, of which £590,842 was written off through bankruptcy proceedings, £32,664 dealt with through Debt Relief Orders, and £594,041 rescheduled. We have also helped people with benefit related matters, and an annual equivalent of £973,908 in extra income has been gained for clients. In addition, lump sum payments totalling £95,793 19 have been gained for clients through backdating of benefits.

REPORT OF THE TRUSTEES for the Year Ended 31 March 2011

Coalfields Regeneration Trust

Under a contract for 2010/11, we were partners of St Helens CAB, Welcome Credit Union, Copeland CAB, Cleator Moor & District Credit Union in the delivery of debt advice and income maximisation to clients living in designated coalfield wards

Outputs

	Monetary value of debt managed	Number in receipt of debt & Income Tax advice
Contracted	£803,670	164
Actual	£1,519,767	326

Social Policy

The Social Policy Team has had another year of high activity and effectiveness, covering a range of issues including the miss-selling of payment protection insurance and problems with migration of Incapacity Benefit recipients to Employment and Support Allowance, together with the parallel issue of work capability assessments. We reported on 274 issues

The main achievement for this year was national effect of the two reports on Job Seekers Allowance sanctions which gave evidence on the unfair application of sanctions by Jobcentre Plus advisers, noting that they were also actively discouraging clients from appealing against the sanction decisions. The issue was taken up by the Guardian and a report appeared on the front page in early May. Since then the report has been referred to at the Regional Social Policy Chairs Conference, in Parliament, and in new guidelines have been issued to all Job Centre Plus offices.

Legal Help Team

The Legal Help Team attended to £6,655,389 of client indebtedness and achieved benefit gains for clients totalling £656,708 (annual equivalent) and lump sum payments totalling £84,628

County Court Help Desk

During the year, the Help Desk has assisted 329 clients

REPORT OF THE TRUSTEES for the Year Ended 31 March 2011

ACHIEVEMENT AND PERFORMANCE

Customer Surveys

Satisfaction ratings from client feedback forms are meeting Delivery Plan targets

Equal opportunities

As a member of Citizens Advice, the Company operates and implements the equal opportunities policies of the Association, and requires that all employees, volunteers and Board members accept and act in line with the policies

The Company operates an on-going cultural monitoring survey of its clients, covering disability, ethnicity, gender & age groups

Ethnicity monitoring results:

% BAME Clients	% BAME people in Borough
9%	3 6%

Disability monitoring results:

% disabled client	% disabled people in Wigan
16 9%	41 5%

Age monitoring results:

Age range of clients

0-16	0 2%
17-24	13 5%
25-34	23 9%
35-49	34 5%
50-64	21 1%
65 & over	6 8%

Gender monitoring results:

% female clients	% male clients
49%	51%

A full Equalities Impact Assessment on access to our services has been undertaken during the year, and action points have been included in the service development programme

Factors affecting the service

The Company is concerned to ensure that it is responsive to changing circumstances, in particular to any changes in community needs and to the increasingly market oriented funding environment. Accordingly, we are continuing to develop as an organisation in terms of the scope and quality of our services and the effectiveness and efficiency of their delivery, the quality of our relationships with stakeholders, and the quality of workplace that we offer to staff and volunteers

Our performance enables the Company to demonstrate the ability to plan and manage projects to a high standard and to make an effective contribution to social programmes. The partnership arrangements to which we belong provide a stimulus to improvements in inter-agency working and joint service planning.

REPORT OF THE TRUSTEES for the Year Ended 31 March 2011

FINANCIAL REVIEW

Funding Matrix

The following table gives the principal funding sources for the Company and the services supported by each source

Service	Funder	Length
Core Service Open Door Service at Leigh and Wigan CAB		
Community Outreach	Wigan MBC (Core	Service Level Agreement to expire in
Telephone Advice Line	Service)	September 2011
Training Department		
Community Support Project	Ashton Wigan & Leigh Primary Care Trust	Service Level Agreement to expire in November 2011
Legal Help Unit	Legal Services Commission	LSC Contract 3 years from 15/11/2010

Reserves and Depositing Funds

The Memorandum and Articles of Association of the Charitable Company make provision for the Board of Management to invest monies not immediately required in or upon such investments or other assets as the Board in its complete discretion think fit, subject nevertheless to such conditions and consents as may be imposed or required by law

In establishing its policy on the holding of reserves, the Board of Management consider the following

- income and expenditure forecasts for the core service based on the levels of service to be provided and the amount of grant paid under the Service Level Agreement with the Wigan Metropolitan Borough Council, and in respect of any special projects, under the relevant funding arrangements,
- a risk assessment covering financial and operational matters, including the dependability of income sources, and the level and nature of expenditure commitments,
- the Company's Development Plan and service developments arising under Citizens Advice requirements

The Board of Management has resolved to try to hold an amount in reserve equivalent to three months' salaries and other running costs which is available on immediate request, and to try to establish a further amount held in reserve equivalent to three months' salaries and other running costs which is available on three months' notice

The holding of reserves is considered to be necessary to enable the Company to

- continue to operate if there is any delay in the receipt of the grant income from the core service funder, the Wigan Metropolitan Borough Council, or from any special project funders,
- meet contractual and statutory commitments to staff and other parties if the Company is required to cease its
 operations or to cease any part of its operations,
- respond to other contingencies which in the opinion of the Board of Management need to be met to enable the Company or any part of the Company to continue in operation or to continue to operate to an appropriate level
- respond to circumstances where expenditure which is additional to the current budgeted amount is, in the opinion of the Board of Management, required to respond to an opportunity to enhance Company service in line with the Company Development Plan for the time being in force

The Company seeks to establish and maintain the appropriate level of reserves through prudent expenditure controls, consistent with service requirements

REPORT OF THE TRUSTEES for the Year Ended 31 March 2011

FINANCIAL REVIEW

Reserves and Depositing Funds

In placing funds on deposit or in investing funds, the Board of Management considers the following

- the level of risk,
- the anticipated return and whether interest is paid net or gross of tax,
- in respect of any investment made, the potential for capital growth,
- the access to the funds,
- the standing of the fund, as ascertained after full and careful consideration and through independent professional advice, where external assistance is considered by the Board of Management to be appropriate in view of the amount of funds to be invested and the proposed investment period, and of secondary importance
- the standard of service provided by the institution

The Board has resolved for the time being to hold its reserves in the COIF Deposit Fund, and has agreed that where possible, any grant income will be placed in the Fund on receipt, with amounts being drawn down over the financial year to cover expenditure requirements

The Finance Committee monitors the performance of the COIF Deposit Fund, and reports to the Board of Management if the circumstances are such that it is considered to be appropriate to transfer some or all of the funds deposited

The Finance Committee also reviews the policies on reserves and on depositing funds on at least an annual basis

The Board of Management gratefully acknowledges the support of the service's funders

KEY AIMS & OBJECTIVES

Our overall strategy seeks to further the Company's aims, as expressed in its Mission Statement, through enhancing our contribution to anti-poverty and social cohesion

The aims and objectives of our service development planning are to give effect to the Company Mission Statement noted above

Overall, this involves enhancing our contribution to anti-poverty and social cohesion programmes by our advice provision and through the manner in which the Company operates in the community

For the plan period, the key issues to be addressed have arisen from analysis of

- Best Value Matrix
- Advice Needs Analysis & Client & Community Profiles
- Equality Impact Assessment on Service Access
- Risk Assessment

Continuing development of an effective staff team

This covers the need to ensure that staff are supported through the pressures of change, and includes the application the HSE Management Standards. It is also about the quality of working relationships in the interest of client service.

The Company is concerned to ensure that it meets its responsibilities as a good employer, and it also recognises that the workplace has to be good for the organisation to achieve good results. That is why the emphasis on workplace standards and staff training and development are at the centre of our approach

REPORT OF THE TRUSTEES for the Year Ended 31 March 2011

KEY AIMS & OBJECTIVES

Developing an effective & efficient organisation structure & progressing the 'Best Value' Programme

The proposals for a new organisational structure will be covered in a separate report, but it is noted that the intention is to prepare a core structure that will enable the Company to meet its SLA requirements in an effective manner, especially in maintaining quality standards in advice and client care, but which will also serve as an effective basis for possible future growth. In the context of the proposed cuts in Legal Aid, involving taking most of debt and welfare benefits casework out of scope, it is essential that we develop the capabilities of the Open Door Service, in particular to provide effective responses to cases that are now referred to the Legal Help Team caseworkers

The key point is that in discussions with current funders and any new replacement funding providers, it will be essential to demonstrate that we have proposals for a viable cost effective organisation that can deliver the required outcomes

We also need to maintain our 'Best Value' Programme, which has to date resulted in more effective co-ordination in casework services, the introduction of a contact centre and provision of the key guidelines for the proposed new structure for the Company Work in hand includes reviews of the Administration Team and the system for volunteer training under the Citizens Advice Competencies Scheme

Meeting community advice needs

Advice strategies have traditionally been provider focused in that they have concentrated on assessment of needs for each separate category of advice. A client focused approach is considered to be more appropriate, in which the cluster of needs and the accessibility to the appropriate level of assistance for each client group are assessed, with the objectives being defined by appropriate outcomes reflecting improvements in service users' wellbeing and empowerment. This approach underlines the importance of comprehensive advice services, and has been recommended for the Advice Services Review.

As part of this approach, and whilst maintaining development for our comprehensive advice and delivery programmes, key themes have been identified from the needs analysis

- Tackling child poverty, especially through developing the links with Sure Start agencies and the Family Resource Centres Part 2 of the Child Poverty Act 2010, places duties on local authorities and specified partners to tackle child poverty, including production of a needs assessment and developing and delivering a strategy, and the Company is well placed to make an effective contribution
- Supporting mental health service users The Community Support Project has well established links with partner agencies, but we need to prepare for the effects of the welfare benefit changes that will impact particularly unfavourably on this group of people
- Prevention of homelessness, including developing a comprehensive approach with Wigan Housing Solutions and Shelter The cuts in housing and other benefits, the suppressed repossessions under the financial crisis, and the effects of the Government's policies on unemployment will all have a serious impact, to which we need to be ready to respond
- Enhancing our advice services on discrimination issues
- Establishing advice services for the gypsies and traveller communities. The issues of site provision generally dominate consideration of the needs of these communities. However, it is appropriate to respond to their advice needs and the social exclusion issues which they face. Although we have gypsies and traveller clients, a specific outreach programme is proposed.
- Development of preventative measures to combat the incidence of indebtedness. This involves the further development of partnership working with the credit unions operating in the Borough, with Wigan & Leigh Housing and other appropriate agencies and the extension of the Company's financial literacy services.
- Preparation for the changes in welfare benefits announced by the Coalition Government This includes
 progressing the key themes identified above, but also involves a programme of community briefing, social
 policy input and staff and other agency training

REPORT OF THE TRUSTEES for the Year Ended 31 March 2011

KEY AIMS & OBJECTIVES

Partnership working & consortium development

This covers ensuring the success of our consortium agreement with Shelter and the development of new partnership arrangements for advice delivery in the Borough At the present time, we are entering into partnership with LASARS and SWAP, and the key priority will be a funding application to support settlement in the Borough of migrant workers and people given leave to remain

It also includes working with CVS and others to develop Third Sector in the Borough, in particular by supporting community organisations in a similar way to our work with Disability Forms 'r' Us

Maintaining the Quality Programme

This involves ensuring that the Company provides

- High standards of client care This, first & foremost, is about ensuring that all users of our service are respected & well treated, but it is also a vital element in the building of our reputation in the community
- Dependable & consistent services When tendering for a contract, the Company must be able to offer realistic service levels. To enable us to be clear as to what we can tender for, full and accurate completion of monitoring returns is essential.
- High Quality Advice This involves the maintenance of the file and case checking systems, but new initiatives
 include the review of the volunteer training programme, the restructuring proposals, and more comprehensive
 outcomes monitoring

These areas of work are underpinned by the revised Performance & Quality Management systems to be introduced with effect from January

Access and service delivery

We have to ensure that our services are welcoming and accessible to all sections of the community and relevant to their needs. This is about the practical application of our equal opportunities policy, and covers not just methods of access, but the reception people receive when contacting us and our ability to understand them and their circumstances.

Plans for developments in access and service delivery have arisen from the Equalities Impact Assessment, the Needs Assessment and the Best Value analysis. The initiatives build on our development of the Telephone Information Line, the texting system, which are particularly aimed at enabling people in emergency situations to make timely contact, and the extended provision for Drop -in services, which are an important means of access for more vulnerable clients

- Development of the Contact Centre so that outside agencies and individuals have effective means for accessing our services for their clients or on their own behalf
- Developing discrimination advice and services for the Gypsy and Traveller communities
- Proactive community engagement, including the web site development, to gather information on the perceptions people have of the CAB, particularly non-users
- Provide further awareness training programme for staff
- Prepare additional service information in key languages spoken locally and improve access to translated information on the Company website
- Development of the 'problem noticer' network, in particular GP's, to reach those who would otherwise not
 access mainstream services

REPORT OF THE TRUSTEES for the Year Ended 31 March 2011

KEY AIMS & OBJECTIVES

Access and service delivery (Cont)

- Webcam development, for more cost effective outreach surgeries, which importantly provide face-to-face contact
- Promotion of the Texting Service to all those facing potential homelessness

Again, the revised Performance & Quality Management system is key to monitoring our progress

Developing the volunteer contribution

The voluntary contribution continues to be a key feature of our service

- We are able to draw on a wide range of talents from people with many backgrounds whose services may not
 otherwise be available to the community
- It gives the CAB an inclusivity and diversity which contributes to our understanding of the needs of the community and helps provide a perception of the CAB which encourages access to our services
- It provides an essential value for money contribution to advice service provision in the Borough, and brings opportunities for personal development to those who participate
- The community benefits through the opportunities for engagement

The volunteer strategy for the plan period is linked to the re-casting of the training programme into one which operates more flexibly and is more tailored to individual needs. The recruitment policy is extended to establishing links with University Law Departments for recruitment of both undergraduates and graduates, whilst maintaining a cadre of longer term volunteers. In addition, to ensure that our services are responsive to people from abroad, there is a need to review the volunteer recruitment programme to ensure other languages continue to be represented.

Social Policy

Social policy work remains an integral part of our service it enables us to tackle the root causes of problems through collation and analysis of clients' experiences of adverse policies and practices

Our priorities for the Plan period are to

- Offer appropriate SP case studies for possible inclusion and cooperate in production of borough newsletter, and build media involvement into local campaigns
- Encourage advisers to discuss and review SP issues with clients
- Develop Social Policy input to the Company AGM

Environmental issues

At the meeting held on 19th August 2010, the Board of Management adopted an Environmental Management and Sustainability Policy, which aims to ensure that the Company manages and mitigates, as far as possible, the impact of its activities on the environment. Members considered this to be the duty of a responsible recipient of public funding, and an action plan has been adopted to put the policy into effect. The plan applies the principles of Reduce, Re-use and Re-cycle

REPORT OF THE TRUSTEES for the Year Ended 31 March 2011

STATEMENT OF TRUSTEES RESPONSIBILITIES

The trustees (who are also the directors of Citizens Advice Service in the Borough of Wigan for the purposes of company law) are responsible for preparing the Report of the Trustees and the financial statements in accordance with applicable law and United Kingdom Generally Accepted Accounting Practice

Company law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the 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 those financial statements, the trustees are required to

- select suitable accounting policies and then apply them consistently,
- observe the methods and principles in the Charity SORP,
- make judgements and estimates that are reasonable and prudent,
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and to 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

STATEMENT AS TO DISCLOSURE OF INFORMATION TO AUDITORS

So far as the trustees are aware, there is no relevant information (as defined by Section 418 of the Companies Act 2006) of which the charitable company's auditors are unaware, and each trustee has taken all the steps that they ought to have taken as a trustee in order to make them aware of any audit information and to establish that the charitable company's auditors are aware of that information

AUDITORS

The auditors, Fairhurst, will be proposed for re-appointment at the forthcoming Annual General Meeting

ON BEHALF OF THE BOARD

M R Percival

Trustee - M R Percival

Date 31 8 11

REPORT OF THE INDEPENDENT AUDITORS TO THE MEMBERS OF CITIZENS ADVICE SERVICE IN THE BOROUGH OF WIGAN

We have audited the financial statements of Citizens Advice Service in the Borough of Wigan for the year ended 31 March 2011 on pages eighteen to twenty six. 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 charitable company'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 charitable company'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 charitable company and the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed

Respective responsibilities of trustees and auditors

As explained more fully in the Statement of Trustees' Responsibilities, the trustees (who are also the directors of the charitable company 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 charitable company'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.

Opinion on financial statements

In our opinion the financial statements

- give a true and fair view of the state of the charitable company's affairs as at 31 March 2011 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 Report of the Trustees for the financial year for which the financial statements are prepared is consistent with the financial statements

REPORT OF THE INDEPENDENT AUDITORS TO THE MEMBERS OF CITIZENS ADVICE SERVICE IN THE BOROUGH OF WIGAN

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 prepare the financial statements in accordance with the small companies' regime and take advantage of the small companies' exemption in preparing the Report of the Trustees

fairhurst.

Mrs Jane Dennis (Senior Statutory Auditor)

14 September 2011

for and on behalf of Fairhurst

Statutory Auditor

Chartered Accountants

Douglas Bank House

Wigan Lane

Wigan

Lancashire

WN1 2TB

Date

STATEMENT OF FINANCIAL ACTIVITIES for the Year Ended 31 March 2011

for the	Year En	ided 31 Marcl	h 2011		
	Ţ	Inrestricted	Restricted	2011 Total funds	2010 Total
	Notes	funds £	funds £	runus £	funds £
INCOMING RESOURCES	Mores	£	L	L	L
Incoming resources from generated funds					
Voluntary income	2	370,170	2,067	372,237	372,581
Investment income	3	1,209	2,007	1,209	2,083
Incoming resources from charitable activities	•	1,207		1,207	2,005
Legal Help Unit	•	_	161,336	161,336	164,052
Financial Literary Service		_	-	-	7,599
Community Support Project (PCT)		_	51,950	51,950	51,950
Roma Advice Project		_	4,999	4,999	13,417
CRT/Welcome		_	17,251	17,251	16,314
Homeless Prevention		_	28,000	28,000	12,000
HPAW		_	31,107	31,107	, <u>-</u>
Big Local		-	10,000	10,000	-
					
Total incoming resources		371,379	306,710	678,089	639,996
RESOURCES EXPENDED					
Charitable activities	5				
Legal Help Unit		-	146,900	146,900	136,030
Core Services		380,522	, <u>-</u>	380,522	419,608
Financial Literary Service		· -	4,377	4,377	3,104
Community Support Project (PCT)		-	50,164	50,164	51,623
Charity Relief Fund		-	2,135	2,135	2,217
Roma Advice Project		-	5,291	5,291	13,853
CRT/Welcome		_	16,003	16,003	16,486
Homeless Prevention		-	22,801	22,801	8,783
HPAW		-	20,915	20,915	-
Governance costs	6	13,419	3,674	17,093	11,921
Total resources expended		393,941	272,260	666,201	663,625
NET INCOMING (OLIMOODIO)					
NET INCOMING/(OUTGOING) RESOURCES		(22,562)	34,450	11,888	(23,629)
Net resources received from.					
Wigan Housing Solutions CIC					
 Supporting People 		_	10,644	10,644	14,256
Bond Scheme			<u>2,663</u>		26,462
Net movement in funds		(22,562)	47,757	25,195	17,089
RECONCILIATION OF FUNDS					
Total funds brought forward		200,920	130,691	331,611	314,522
TOTAL FUNDS CARRIED FORWARD		178,358	178,448	356,806	331,611

The notes form part of these financial statements

CITIZENS ADVICE SERVICE IN THE BOROUGH OF WIGAN (REGISTERED COMPANY NUMBER. 2366214)

BALANCE SHEET At 31 March 2011

	_			2011	2010
	ι	Jnrestricted funds	Restricted funds	Total funds	Total funds
	Notes	£	£	funds £	funds £
FIXED ASSETS	11000	~	~	~	~
Tangible assets	10	22,964	1,912	24,876	24,178
CURRENT ASSETS					
Debtors amounts falling due within one year	11	1,372	75,233	76,605	87,378
Cash at bank and in hand		180,884	139,664	320,548	253,905
		182,256	214,897	397,153	341,283
CREDITORS					
Amounts falling due within one year	12	(26,862)	(38,361)	(65,223)	(33,850)
NET CURRENT ASSETS		155,394	176,536	331,930	307,433
TOTAL ASSETS LESS CURRENT					
TOTAL ASSETS LESS CURRENT LIABILITIES		178,358	178,448	356,806	331,611
				<u></u>	
NET ASSETS		178,358	178,448	356,806	331,611
FUNDS	13				
Unrestricted funds				100.000	
Designated fund General funds				100,000 78,358	80,333 120,687
Osnorai ranas				10,330	120,007
Restricted funds				178,448	130,591
TOTAL FUNDS				356,806	331,611

These financial statements have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small charitable companies and with the Financial Reporting Standard for Smaller Entities (effective April 2008)

The financial statements were approved by the Board of Trustees on behalf by

18/8/11

and were signed on its

HailmA.

GENALD JOHN FAIRHUNST

COMPANY SECKETARY).

NOTES TO THE FINANCIAL STATEMENTS for the Year Ended 31 March 2011

1. ACCOUNTING POLICIES

Accounting convention

The financial statements have been prepared under the historical cost convention, and in accordance with the Financial Reporting Standard for Smaller Entities (effective April 2008), the Companies Act 2006 and the requirements of the Statement of Recommended Practice, Accounting and Reporting by Charities

Incoming resources

All incoming resources are included on the Statement of Financial Activities when the charity is legally entitled to the income and the amount can be quantified with reasonable accuracy

All income is reported gross except the Legal Help Unit income, which is stated net of VAT No income was received from outside the United Kingdom

Grants and donations are accounted for when the resources are receivable or when the charity's entitlement is legally enforceable

Resources expended

Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category Expenditure incurred by the Legal Help Unit excludes VAT, which is fully recoverable All other expenditure includes VAT, which cannot be recovered

Certain expenditure is directly attributable to specific activities and has been included in those cost categories. Certain other costs, which are attributable to more than one activity, are apportioned across cost categories on the basis of an estimate of the proportion of time spent by staff on those activities.

Tangible fixed assets

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

Fixtures and fittings

- 20% on reducing balance

Fixed assets with an individual cost of less than £1000 are written off in the year of purchase as consumable equipment

Taxation

The charity is exempt from corporation tax on its charitable activities

Fund accounting

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

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

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

Pension costs and other post-retirement benefits

The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate

The pension scheme of the company is funded partly by the employees and partly by the company. The contributions made by the company are charged against surplus income on an accrual basis.

Gifts

The company operates rent free from five locations in premises owned by the Metropolitan Borough of Wigan These gifts in kind are not shown in the financial statements due to the difficulty in quantifying and valuing them

In addition, the company was gifted several items of furniture and computer equipment during the year which due to their negligible value have not been included in the financial statements

NOTES TO THE FINANCIAL STATEMENTS - CONTINUED for the Year Ended 31 March 2011

2. VOLUNTARY INCOME

Donations				2011	2010
Grants Other income Other income 364,563 364,399 2,092 3,052 4,980 Management income 5,040 4,980 Grants received, included in the above, are as follows 2011 2010 £ £ £ £ £ £ £ £ £ £ £ £ £ £ £ £ £ £		D		£	£
Other moome 2,092 3,052 4,980					
Management income \$\frac{5,040}{372,237} \$\frac{372,581}{372,581} \$\frac{372,237}{6} \$\frac{372,581}{372,581} \$\frac{1}{5} \$\fr					
Grants received, included in the above, are as follows Comparis Compari					
Crants received, included in the above, are as follows 2011					.,,,,,
Context Cont				372,237	372,581
Context Cont		Grants received included	In the above, are as follows		
Contest Cont		Grand received, merade	in the above, are as follows	2011	2010
3. INVESTMENT INCOME Deposit account interest 2011					
Deposit account interest 2011		Other grants		364,563	364,399
Deposit account interest 2011	2	INTERNATION AND INCOME			
Deposit account interest 1,209 2,083	3.	INVESTMENT INCOM	TE.		
Deposit account interest 1,209 2,083				2011	2010
Activity £ £ £ £				£	£
Activity		Deposit account interest		1,209	2,083
Activity	1	INCOMING PESOUD	TES EDAM CUADITADI E ACTIVITIES		
Grants Legal Help Unit 161,336 164,052 Grants Financial Literary Service - 7,599 Grants Community Support Project (PCT) 51,950 51,950 Grants Roma Advice Project 4,999 13,417 Grants CRT/Welcome 17,251 16,314 Grants Homeless Prevention 28,000 12,000 Grants HPAW 31,107 - Grants Big Local 10,000 - Grants received, included in the above, are as follows 2011 2010 £ £ £	7	MCOMING RESOUR	CES FROM CHARTTABLE ACTIVITIES		
Grants Legal Help Unit 161,336 164,052 Grants Financial Literary Service - 7,599 Grants Community Support Project (PCT) 51,950 51,950 Grants Roma Advice Project 4,999 13,417 Grants CRT/Welcome 17,251 16,314 Grants Homeless Prevention 28,000 12,000 Grants HPAW 31,107 - Grants Big Local 10,000 - - Grants received, included in the above, are as follows Grants received, included in the above, are as follows 2011 £ £				2011	
Grants Financial Literary Service - 7,599 Grants Community Support Project (PCT) 51,950 51,950 Grants Roma Advice Project 4,999 13,417 Grants CRT/Welcome 17,251 16,314 Grants Homeless Prevention 28,000 12,000 Grants HPAW 31,107 - Grants Big Local 10,000 - - Grants received, included in the above, are as follows Grants received, included in the above, are as follows 2011 2010 £ £ £		_			
Grants Community Support Project (PCT) 51,950 51,950 Grants Roma Advice Project 4,999 13,417 Grants CRT/Welcome 17,251 16,314 Grants Homeless Prevention 28,000 12,000 Grants HPAW 31,107 - Grants Big Local 10,000 - Grants received, included in the above, are as follows Grants received, included in the above, are as follows 2011 2010 £		= : :=		161,336	
Grants Roma Advice Project 4,999 13,417 Grants CRT/Welcome 17,251 16,314 Grants Homeless Prevention 28,000 12,000 Grants HPAW 31,107 - Grants Big Local 10,000 - Grants received, included in the above, are as follows Grants received, included in the above, are as follows 2011 2010 £ £				51.050	
Grants CRT/Welcome 17,251 16,314 Grants Homeless Prevention 28,000 12,000 Grants HPAW 31,107 - Grants Big Local 10,000 - Grants received, included in the above, are as follows 2011 2010 £ £					
Grants Homeless Prevention 28,000 12,000 Grants HPAW 31,107 - Grants Big Local 10,000 - 304,643 265,332 Grants received, included in the above, are as follows 2011 2010 £ £					
Grants HPAW 31,107 - Grants 10,000 - 304,643 265,332 Grants received, included in the above, are as follows 2011 £ £					
Grants Big Local 10,000 - 304,643 265,332 Grants received, included in the above, are as follows 2011 2010 £ £					12,000
Grants received, included in the above, are as follows $\begin{array}{c c} 304,643 & \underline{265,332} \\ \\ 2011 & \underline{2010} \\ \\ \underline{£} & \underline{£} \end{array}$					_
Grants received, included in the above, are as follows 2011 £ £		Giants	Dig Book	10,000	
2011 2010 £ £				304,643	265,332
2011 2010 £ £		Grants received included	In the above, are as follows		
£ £		Grants received, mended	in the doore, are as tonows	2011	2010
				£	£

NOTES TO THE FINANCIAL STATEMENTS - CONTINUED for the Year Ended 31 March 2011

5 CHARITABLE ACTIVITIES COSTS

		Direct costs	Totals
		£	£
	Legal Help Unit	146,900	146,900
	Core Services	380,522	380,522
	Financial Literary Service	4,377	4,377
	Community Support Project (PCT)	50,164	50,164
	Charity Relief Fund	2,135	2,135
	Roma Advice Project	5,291	5,291
	CRT/Welcome	16,003	16,003
	Homeless Prevention	22,801	22,801
	HPAW	20,915	_20,915
		649,108	649,108
6.	GOVERNANCE COSTS		
		2011	2010
		£	£
	Payroll bureau costs	1,076	1,063
	Consultancy fees	10,953	5,662
	Auditors' remuneration	5,064	_5,196
		17,093	11,921
7	NET INCOMING/(OUTGOING) RESOURCES		
	Net resources are stated after charging/ (crediting)		
	11011000 and stated arter enarging, (orediting)		
		2011	2010
		£	£
	Auditors' remuneration	5,064	5,196
	Depreciation - owned assets	<u>6,143</u>	5,969

8. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' expenses paid for the year ended 31 March 2011 nor for the year ended 31 March 2010

NOTES TO THE FINANCIAL STATEMENTS - CONTINUED for the Year Ended 31 March 2011

9. STAFF COSTS

10

11.

51AFF C0515		
Wages and salaries Social security costs Other pension costs	2011 £ 492,027 44,417 8,281 544,725	2010 £ 457,340 40,932 8,790 507,062
No employee received emoluments above £50,000 in the year or the previous year		
TANGIBLE FIXED ASSETS		Fixtures and fittings
COST		~
At 1 April 2010		134,046
Additions		6,841
At 31 March 2011		140,887
DEPRECIATION		
At 1 April 2010		109,868
Charge for year		6,143
At 31 March 2011		116,011
NET BOOK VALUE		
At 31 March 2011		24,876
At 31 March 2010		24,178
DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR		
	2011	2010
Other debtors	£ 72.408	£
Prepayments and accrued income	72,498 4,107	59,191 28,187
r repayments and decided meente	-4,107	20,107

76,605

87,378

NOTES TO THE FINANCIAL STATEMENTS - CONTINUED for the Year Ended 31 March 2011

12 CREDITORS. AMOUNTS FALLING DUE WITHIN ONE YEAR

	2011	2010
	£	£
Trade creditors	1,703	3,472
Social security and other taxes	13,011	12,347
VAT	12,182	5,345
Other creditors	8,117	-
Accrued expenses	4,740	4,686
Deferred income	<u>25,470</u>	8,000
	_65,223	33,850

13. MOVEMENT IN FUNDS

	Net movement		
	At 1/4/10	ın funds	At 31/3/11
	£	£	£
Unrestricted funds			
General fund	200,920	(22,562)	178,358
Restricted funds			
Legal Help Unit	46,101	13,391	59,492
Financial Literacy Service	4,378	(4,378)	-
Community Support Project (PCT)	16,791	1,461	18,252
Bond Scheme and Housing Literacy Service	44,935	2,663	47,598
Charity Relief Fund	1,857	(175)	1,682
Roma Advice Project	229	(229)	· -
CRT/Welcome	(422)	422	-
Homeless Prevention	2,566	4,939	7,505
HPAW	· -	9,919	9,919
Big Local	-	9,100	9,100
Supporting People	14,256	10,644	_24,900
	130,691	47,757	178,448
TOTAL FUNDS	331,611	25,195	356,806

NOTES TO THE FINANCIAL STATEMENTS - CONTINUED for the Year Ended 31 March 2011

13. MOVEMENT IN FUNDS - continued

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

	Incoming resources	Resources expended	Wigan HS CIC	Movement in funds
	£	£	£	£
Unrestricted funds	~	~	~	~
General fund	371,379	(393,941)	-	(22,562)
Restricted funds				
Charity Relief Fund	1,960	(2,135)	-	(175)
Roma Advice Project	5,106	(5,335)	-	(229)
Legal Help Unit	161,336	(147,945)	-	13,391
Financial Literacy Service	~	(4,378)	-	(4,378)
Community Support Project (PCT)	51,950	(50,489)	_	1,461
CRT/Welcome	17,251	(16,829)	_	422
Homeless Prevention	28,000	(23,061)	-	4,939
HPAW	31,107	(21,188)	-	9,919
Big Local	10,000	(900)	-	9,100
Bond Scheme and Housing Literacy Service	-	-	2,663	2,663
Supporting People			10,644	10,644
	306,710	(272,260)	13,307	47,757
		*		
TOTAL FUNDS	678,089	<u>(666,201</u>)	13,307	25,195

Unrestricted funds have been designated for the following purposes

Training to realise BP		
objectives	7,500	
IT Developments	2,500	
Caseworker & on-costs		
(Outreach including		
Magistrates Court Duty)		
Year 1	45,000	
Year 2	45,000	
Tota!		£100,000

The Legal Help Unit is established by resources received from the Legal Services Commission to carry out all franchised work for welfare benefits and money advice

The Community Support Project (Mental Health) was established by resources received from the Metropolitan Borough of Wigan and the Health Trust through Joint Funding to provide advice services to patients of the Mental Health Services, their families and carers in the locations that they find readily accessible The project is now funded by the Ashton, Leigh and Wigan Primary Care Trust

The management of The Bond Scheme and Housing Literacy Service has been transferred to Wigan Housing Solution Community Interest Company, but remains under the control of CAB

Ashton, Leigh & Wigan Primary Care Trust has provided funding to assist the CAB in developing its services for the Roma community

Home Office has provided funds, through the Integration Project, to support the CAB's work in community assimilation and support for Asylum Seekers

NOTES TO THE FINANCIAL STATEMENTS - CONTINUED for the Year Ended 31 March 2011

14 CONTINGENT LIABILITIES

The company operates a defined contribution pension scheme for 8 of its employees. However, the scheme is set up in such a way as to guarantee that the pension paid to the members upon retirement will be at least equal to the contributions paid. This guarantee has been provided by Wigan CAB

An actuarial valuation was undertaken on 30th September 2009 and the deficit on the scheme at that date was calculated as being £14,346. However, market conditions have improved since the review and an interim review to 31st March 2010 suggests that the deficit has reduced by around 40%

This debt will crystallise upon the earliest of

- · Wigan CAB withdrawing from the scheme, or
- the final employee retiring

15 RELATED PARTY DISCLOSURES

The Metropolitan Borough of Wigan nominates Trustees to the Charity and provides funding to enable it to achieve its charitable objectives

The company operates rent free from five locations in premises owned by the Metropolitan Borough of Wigan These gifts in kind are not provided for in the financial statements as the likelihood of a payment in settlement is remote. The estimated current rental value of the properties occupied by the company is £112,755

16 PENSION

The total cost to the company in respect of the pension scheme during the year was £8,665 (2008 £8,489)

17. NATIONAL ORGANISATION

Citizens Advice Service in the Borough of Wigan is part of Citizens Advice operating in the United Kingdom The national contact is
Citizens Advice
Myddleton House
115 - 123 Pentonville Road
London
N1 9LZ