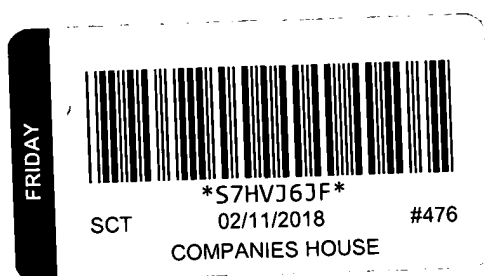


REGISTERED COMPANY NUMBER: SC126238 (Scotland)
REGISTERED CHARITY NUMBER: SC 013233

Report of the Trustees and
Financial Statements for the Year Ended 31 March 2018
for

Citizens Advice Bureau (Grangemouth &
Bo'ness) Limited



Peter Deans Chartered Accountants
42 Stirling Street
Denny
Stirlingshire
FK6 6DJ

Citizens Advice Bureau (Grangemouth &
Bo'ness) Limited

Contents of the Financial Statements
for the Year Ended 31 March 2018

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Report of the Trustees
for the Year Ended 31 March 2018

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 2018. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015).

OBJECTIVES AND ACTIVITIES

The principal activity of the Bureau in the year under review was benefitting the local community by progressing the general public education in matters pertaining to their mental, physical, social and financial welfare and in particular, to the relief of poverty.

The core activities continued to be funded by Falkirk Council, involving a Service Level Agreement, currently running from 1 April 2016 to 31 March 2017. These activities are principally committed to the Council's Anti-Poverty Strategy. In addition, the Bureau continues to provide a holistic approach to the community.

ACHIEVEMENT AND PERFORMANCE

The key achievements in 2017/18 included the continuation of key projects, including; Pension Wise Project funded from DWP via Citizens Advice Scotland, Mental Health Project funded by Scottish Government People & Communities fund to continue the welfare benefits project supporting those with mental health issues, Welfare Reform Project funded by Scottish Government via Citizens Advice Scotland to provide additional support to those affected by welfare reform, and Bo'ness outreach service funded by Falkirk Council Fairer Falkirk Fund to make the CAB service more accessible and particularly for low income households.

FINANCIAL REVIEW

Expenditure exceeded income by £13,692 (2017:£11,834(income exceeded expenditure)). The bureau will continue with its commitment to; full cost recovery for Project work, generating additional non-project income, good housekeeping and economies of scale.

Reserves Policy

It is the policy of the company to maintain unrestricted funds, which are the free reserves of the company, at a level which provides sufficient funds to cover costs (for a minimum of three months) and to respond to unforeseen expenditure demands which arise from time to time, including potential redundancy costs.

FUTURE PLANS

The three bureaux in Falkirk Council area continue to work closely together and jointly with Falkirk Council via the Joint Action Group, and continue to update the Joint Strategy to facilitate the partnership work.

Core funding and Fairer Falkirk funds have been continued for a further year to 31st March 2019 and at the same level as 2017/18. Continuation of Project funding has been confirmed for the Mental Health Project, Pension Wise Project, and Welfare Reform Project. The priority for the Manager in 2018/19 is to work within budget and to submit appropriate funding applications to provide appropriate levels of service from April 2019.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The company was formed in 1990 as a company limited by guarantee. It is a registered Scottish charity, charity number SC13233, and is governed by its Memorandum and Articles of Association.

The company is limited by guarantee and therefore has no share capital. Every member of the company undertakes to contribute to the assets of the company in the event of the same being wound up while he/she is a member or within one year after he/she ceased to be a member for payment of the debts and liabilities of the company contracted and of the costs, charges and expenses of winding up for the adjustment of the rights of the contributions amongst themselves, such amounts as may be required not exceeding £1.

Recruitment and appointment of new trustees

The directors of the charitable company are its trustees for the purpose of charity law and are as detailed on the contents page.

The rules governing the appointment and removal of trustees are set out in the company's Memorandum and Articles of Association.

New trustees are recruited mainly by advertising in newspaper articles, generic CAB posters, Citizens Advice Scotland website and also word of mouth by existing trustees. Requests are then put to the trustees, minuted and agreed. All trustees have to be re-elected bi-annually, with a proposer and seconder at the AGM.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Organisational structure

The bureau has an executive body of Directors, currently four in number, who carry ultimate responsibility for the limited company. The directors will approve accounts, budgets, grant applications, business plans, bureau policies etc.

The directors also sit on a Management Committee, currently thirteen in number, which also consists of bureau volunteers, bureau manager, members of the public and a Falkirk Council representative. The Management Committee discusses the operational aspects and inputs into sub committees for specific work e.g. help to complete the business plan review for approval by the Directors etc.

The bureau manager is responsible for day to day management of the office, adherence to the budget approved by the directors, line management of staff/volunteers, implementation of bureau policies, recruitment and training of volunteers etc.

There is a Bureau Supervisor who covers in the Manager's absence and who provides support to the volunteers.

Induction and training of new trustees

Committee members are provided with an induction after election at the AGM.

Management committee training is provided by Citizens Advice Scotland. This training is organised by the Field Services section and is provided either by the Advisory Officer or an external facilitator.

Training sessions, where possible, are designed to fit in with the normal meeting times of committees and others can be delivered at a specially arranged committee meeting. Topics are related to the responsibilities and interests of the committee members.

Full day training sessions are available on specific topics, which are held in various venues around Scotland. In addition, training can be provided from a range of community agencies, with courses run locally for committee members.

The manager will record attendance at training events.

Wider network

The bureau manager and staff attend appropriate local forums throughout Falkirk Council area.

Related parties

There are no related parties.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

SC126238 (Scotland)

Registered Charity number

SC 013233

Registered office

1 Kerse Road
Grangemouth
FK3 8HW

Trustees

Mrs E A Irvine
Mrs J Young
J T Lambie
Ms H R Stewart

Company Secretary

Mrs E A Irvine

Senior Statutory Auditor

Derek Proudfoot C.A.

Report of the Trustees
for the Year Ended 31 March 2018

REFERENCE AND ADMINISTRATIVE DETAILS

Auditors

Peter Deans Chartered Accountants
42 Stirling Street
Denny
Stirlingshire
FK6 6DJ

Bankers

Unity Trust Bank
9 Brindley Place
Birmingham
B1 2HB

STATEMENT OF TRUSTEES RESPONSIBILITIES

The trustees (who are also the directors of Citizens Advice Bureau (Grangemouth & Bo'ness) Limited 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 Accounting Standards (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.

In so far as the trustees are aware:

- there is no relevant audit information of which the charitable company's auditors are unaware; and
- the trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditors are aware of that information.

AUDITORS

The auditors, Peter Deans Chartered Accountants, will be proposed for re-appointment at the forthcoming Annual General Meeting.

Approved by order of the board of trustees on 13 September 2018 and signed on its behalf by:



Mrs E A Irvine - Secretary

Report of the Independent Auditors to the Trustees and Members of
Citizens Advice Bureau (Grangemouth &
Bo'ness) Limited

Opinion

We have audited the financial statements of Citizens Advice Bureau (Grangemouth & Bo'ness) Limited (the 'charitable company') for the year ended 31 March 2018 which comprise the Statement of Financial Activities, the Balance Sheet and notes to the financial statements, including a summary of significant accounting policies. 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).

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 2018 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, the Charities and Trustee Investment (Scotland) Act 2005 and regulation 8 of the Charities Accounts (Scotland) Regulations 2006.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditors responsibilities for the audit of the financial statements section of our report. We are independent of the charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and the provisions available for small entities, in the circumstances set out in note 13 to the financial statements, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

We have nothing to report in respect of the following matters in relation to which the ISAs (UK) require us to report to you where:

- the trustees' use of the going concern basis of accounting in the preparation of the financial statements is not appropriate; or
- the trustees have not disclosed in the financial statements any identified material uncertainties that may cast significant doubt about the charitable company's ability to continue to adopt the going concern basis of accounting for a period of at least twelve months from the date when the financial statements are authorised for issue.

Other information

The trustees are responsible for the other information. The other information comprises the information included in the annual report, other than the financial statements and our Report of the Independent Auditors thereon.

Our opinion on the financial statements does not cover the other information and we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

Opinion on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of the audit:

- 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; and
- the Report of the Trustees has been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the Report of the Trustees.

We have nothing to report in respect of the following matters where the Companies Act 2006 and the Charities Accounts (Scotland) Regulations 2006 (as amended) requires us to report to you if, in our opinion:

- the charitable company has not kept proper and adequate accounting records 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 or in preparing the Report of the Trustees.

Report of the Independent Auditors to the Trustees and Members of
Citizens Advice Bureau (Grangemouth &
Bo'ness) Limited

Responsibilities of trustees

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, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

Our responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue a Report of the Independent Auditors that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at www.frc.org.uk/auditorsresponsibilities. This description forms part of our Report of the Independent Auditors.

Use of our report

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, and to the charitable company's trustees, as a body, in accordance with Section 44(1)(c) of the Charities and Trustee Investment (Scotland) Act 2005 and regulation 10 of the Charities Accounts (Scotland) Regulations 2006. Our audit work has been undertaken so that we might state to the charitable company's members and trustees 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 and trustees as a body, for our audit work, for this report, or for the opinions we have formed.



Derek Proudfoot C.A. (Senior Statutory Auditor)
for and on behalf of Peter Deans Chartered Accountants
Eligible to act as an auditor in terms of Section 1212 of the Companies Act 2006
42 Stirling Street
Denny
Stirlingshire
FK6 6DJ

13 September 2018

Citizens Advice Bureau (Grangemouth &
Bo'ness) Limited

Statement of Financial Activities
(Incorporating an Income and Expenditure Account)
for the Year Ended 31 March 2018

	Notes	Unrestricted fund £	Restricted funds £	31.3.18 Total funds £	31.3.17 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies		107,795	34,000	141,795	166,541
Charitable activities					
Citizens Advice Bureau		69,281	-	69,281	69,281
Investment income	2	13	-	13	-
Total		<u>177,089</u>	<u>34,000</u>	<u>211,089</u>	<u>235,822</u>
EXPENDITURE ON					
Charitable activities					
Citizens Advice Bureau		190,782	34,000	224,782	223,988
NET INCOME/(EXPENDITURE)		<u>(13,693)</u>	<u>-</u>	<u>(13,693)</u>	<u>11,834</u>
RECONCILIATION OF FUNDS					
Total funds brought forward		93,345	-	93,345	81,511
TOTAL FUNDS CARRIED FORWARD		<u><u>79,652</u></u>	<u><u>-</u></u>	<u><u>79,652</u></u>	<u><u>93,345</u></u>

Citizens Advice Bureau (Grangemouth &
Bo'ness) Limited

Balance Sheet
At 31 March 2018

	Notes	Unrestricted fund £	Restricted funds £	31.3.18 Total funds £	31.3.17 Total funds £
FIXED ASSETS					
Tangible assets	8	162	-	162	1,628
CURRENT ASSETS					
Debtors	9	6,495	-	6,495	7,682
Cash at bank and in hand		75,099	-	75,099	86,201
		<u>81,594</u>	<u>-</u>	<u>81,594</u>	<u>93,883</u>
CREDITORS					
Amounts falling due within one year	10	(2,104)	-	(2,104)	(2,166)
NET CURRENT ASSETS		<u>79,490</u>	<u>-</u>	<u>79,490</u>	<u>91,717</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>79,652</u>	<u>-</u>	<u>79,652</u>	<u>93,345</u>
NET ASSETS		<u>79,652</u>	<u>-</u>	<u>79,652</u>	<u>93,345</u>
FUNDS	11				
Unrestricted funds				79,652	93,345
Restricted funds				-	-
TOTAL FUNDS				<u>79,652</u>	<u>93,345</u>

These financial statements have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to charitable small companies.

The financial statements were approved by the Board of Trustees on 13 September 2018 and were signed on its behalf by:



Mrs E A Irvine -Trustee



J T Lambie -Trustee

Notes to the Financial Statements
for the Year Ended 31 March 2018

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

Income

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

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Tangible fixed assets

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

Office Equipment	- 20% on cost
Fixtures and fittings	- 15% on reducing balance
Computer equipment	- 33% on cost

Taxation

As a charity registered with Inland Revenue Charities, Edinburgh, the company is exempt from taxation.

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.

2. INVESTMENT INCOME

	31.3.18	31.3.17
	£	£
Deposit account interest	13	-
	<u>13</u>	<u>-</u>

3. NET INCOME/(EXPENDITURE)

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

	31.3.18	31.3.17
	£	£
Auditors' remuneration	840	840
Depreciation - owned assets	1,466	1,471
	<u>2,306</u>	<u>2,311</u>

Notes to the Financial Statements - continued
for the Year Ended 31 March 2018

4. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2018 nor for the year ended 31 March 2017.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 March 2018 nor for the year ended 31 March 2017.

5. STAFF COSTS

The average monthly number of employees during the year was as follows:

	31.3.18	31.3.17
Direct charitable work	7	7
Administration	2	2
	<u>9</u>	<u>9</u>

No employees received emoluments in excess of £60,000.

6. EX GRATIA PAYMENTS

Volunteer workers received payment of expenses only.

No employee received emoluments of more than £60,000.

7. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	120,484	46,057	166,541
Charitable activities			
Citizens Advice Bureau	69,281	-	69,281
Total	<u>189,765</u>	<u>46,057</u>	<u>235,822</u>
 EXPENDITURE ON			
Charitable activities			
Citizens Advice Bureau	177,931	46,057	223,988
Total	<u>177,931</u>	<u>46,057</u>	<u>223,988</u>
 NET INCOME/(EXPENDITURE)	<u>11,834</u>	<u>-</u>	<u>11,834</u>
 RECONCILIATION OF FUNDS			
Total funds brought forward	81,511	-	81,511
 TOTAL FUNDS CARRIED FORWARD	<u>93,345</u>	<u>-</u>	<u>93,345</u>

Notes to the Financial Statements - continued
for the Year Ended 31 March 2018

8. TANGIBLE FIXED ASSETS

	Office Equipment £	Fixtures and fittings £	Computer equipment £	Totals £
COST				
At 1 April 2017 and 31 March 2018	2,650	6,579	20,065	29,294
DEPRECIATION				
At 1 April 2017	2,650	6,388	18,628	27,666
Charge for year	-	29	1,437	1,466
At 31 March 2018	2,650	6,417	20,065	29,132
NET BOOK VALUE				
At 31 March 2018	-	162	-	162
At 31 March 2017	-	191	1,437	1,628

9. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.18 £	31.3.17 £
Prepayments and accrued income	6,495	7,682

10. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.18 £	31.3.17 £
Social security and other taxes	(16)	-
Other creditors	2,120	2,166
	2,104	2,166

11. MOVEMENT IN FUNDS

	At 1.4.17 £	Net movement in funds £	At 31.3.18 £
Unrestricted funds			
Core activities	93,345	(13,693)	79,652
TOTAL FUNDS	93,345	(13,693)	79,652

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
Core activities	177,089	(190,782)	(13,693)
Restricted funds			
Scot Govt - Widening Safety	34,000	(34,000)	-
TOTAL FUNDS	211,089	(224,782)	(13,693)

Notes to the Financial Statements - continued
for the Year Ended 31 March 2018

11. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1.4.16 £	Net movement in funds £	At 31.3.17 £
Unrestricted Funds			
Core activities	81,511	11,834	93,345
TOTAL FUNDS	<u>81,511</u>	<u>11,834</u>	<u>93,345</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
Core activities	189,765	(177,931)	11,834
Restricted funds			
Lloyds TSB Foundation	5,000	(5,000)	-
Scot Govt - Widening Safety	38,000	(38,000)	-
Martin Lewis	3,057	(3,057)	-
	<u>46,057</u>	<u>(46,057)</u>	<u>-</u>
TOTAL FUNDS	<u>235,822</u>	<u>(223,988)</u>	<u>11,834</u>

12. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 March 2018.

13. APB ETHICAL STANDARD - PROVISIONS AVAILABLE FOR SMALL ENTITIES

In common with many other businesses of our size and nature we use our auditors to assist with the preparation of the financial statements.

Detailed Statement of Financial Activities
for the Year Ended 31 March 2018

	31.3.18 £	31.3.17 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Grants	141,795	166,541
Investment income		
Deposit account interest	13	-
Charitable activities		
Falkirk Council - core funding	69,281	69,281
Total incoming resources	211,089	235,822
EXPENDITURE		
Charitable activities		
Wages	174,772	171,765
Social security	11,884	11,954
Pensions	4,092	4,035
Rent, rates & insurance	14,493	14,415
Travelling	4,175	4,328
Light and heat	2,210	3,219
Telephone	2,118	1,648
Post, stationery & advertising	2,457	1,963
Repairs and renewals	644	459
Sundries	340	213
Subscriptions NACAB/CAS	379	286
Publicity & information costs	1,156	1,432
Cleaning expenses	1,855	1,687
Training	190	290
West Lothian PW costs	-	2,430
Fixtures and fittings	29	34
Computer equipment	1,438	1,436
	222,232	221,594
Support costs		
Finance		
Bank charges	129	101
Governance costs		
Auditors' remuneration	840	840
Legal and professional	141	-
Accountancy and legal fees	1,440	1,453
	2,421	2,293
Total resources expended	224,782	223,988
Net (expenditure)/income	(13,693)	11,834