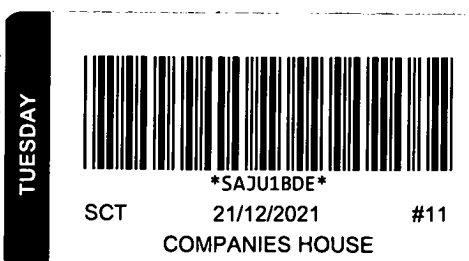


REGISTERED COMPANY NUMBER: SC126238 (Scotland)  
REGISTERED CHARITY NUMBER: SC 013233

Report of the Trustees and  
Financial Statements for the Year Ended 31 March 2021  
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 2021

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Notes to the Financial Statements	10 to 14
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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 2021. 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 2019).

### **OBJECTIVES AND ACTIVITIES**

The principal activity of the Bureau in the year under review was benefitting the local community by progressing the general public's 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. 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**

2020/21 was an exceptionally challenging year due to the COVID pandemic, which impacted greatly on service provision and requiring greater reliance on telephone, e-mail and staff working from home. Funding was maintained for the following projects; Pension Wise, Welfare Reform, Money Talk Team, Help to Claim and Me to You. Falkirk Council maintained the core funding grant and also provided an additional amount to provide extra welfare benefit appointments for 3-months from Jan 2021. Grants were also received from Scottish Government and Central Government for COVID protection equipment/materials, and to "future proof" the bureau. Within the limits of the amounts provided the bureau was able to continue services, including remotely with staff working at home, and eventually a hybrid model between office and home.

The bureau purchased screens, cleaning materials, etc. for the office and put in place appropriate protocols to protect the safety of staff, volunteers and the public. Additional IT equipment was purchased for home working during strict lockdowns. This ensured there was no period during 2020/21 when the bureau was unable to provide a CAB service.

### **FINANCIAL REVIEW**

Income exceeded Expenditure by £12,015 (2020: £21,903). This was a very successful outcome considering the whole financial year had the Bureau under the influence of COVID-19 during which time the advice service was successfully maintained. Recognition must be made that specific financial assistance was provided by Scottish Government, HM Government and other organisations, notably Falkirk Council, making this possible. Cost control by the Bureau and efficiency contribution by all staff, paid and voluntary, greatly contributed to cost control in very difficult and stressful circumstances.

#### **Reserves Policy**

It continues to be the policy of the Bureau to maintain unrestricted funds, defined as the free reserves of the Bureau, at a level that provides sufficient funds to cover costs for a minimum period of 3 months and to be able to respond to unforeseen circumstances when expenditures arise from time to time, including redundancy costs. This policy was maintained in spite of the year's extenuating circumstances.

### **FUTURE PLANS**

The whole operation of the Bureau will continue to be seriously affected by the influence of COVID-19, with the future still being dictated to by the permanency of the virus.

In spite of this uncertainty, the Bureau will continue to strive in its objective to meet the needs of the population of the Falkirk Council area to the best of its ability. Core and Fairer Falkirk Funding will continue at the same level. All indications are that project funding will also be made available, notably: Robertson Trust for the Me to You Project, Help to Claim Universal Credit Project, Money Talk Team Project, Pension Wise service, and Welfare Reform Mitigation Project.

The Bureau will also continue to take advantage of support available to future proof the service with the aid of technology. Despite being closed to the public during lockdowns, continuity of service was maintained via e-mail, telephone and video call, and these mediums will be strengthened in the coming year.

Citizens Advice Bureau ( Grangemouth &  
Bo'ness) Limited

Report of the Trustees  
for the Year Ended 31 March 2021

**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.

**Organisational structure**

The bureau has an executive body of Directors, currently five 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 an Assistant Manager 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)

Citizens Advice Bureau ( Grangemouth &  
Bo'ness) Limited

Report of the Trustees  
for the Year Ended 31 March 2021

**Registered Charity number**  
SC 013233

**Registered office**  
4 York Arcade  
Grangemouth  
FK3 8BA

**Trustees**  
Mrs E A Irvine  
Mrs J Young  
J T Lambie  
Ms H R Stewart  
S Young (appointed 14.10.20)

**Company Secretary**  
Mrs E A Irvine

**Senior Statutory Auditor**  
Derek Proudfoot C.A.

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

**Bankers**  
Unity Trust Bank  
Nine Brindleyplace  
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.

Citizens Advice Bureau ( Grangemouth &  
Bo'ness) Limited

Report of the Trustees  
for the Year Ended 31 March 2021

**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 22 September 2021 and signed on its behalf by:

H.R. STEWART

Ms H R Stewart - Trustee

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 2021 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 2021 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 12 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**

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charitable company's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

**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, except to the extent otherwise explicitly stated in our report, 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 we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. 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.

**Opinions 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:

- adequate and proper 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 or in preparing the Report of the Trustees.

#### Responsibilities of trustees

As explained more fully in the Statement of Trustees' Responsibilities, the trustees 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.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

Based on our understanding of the industry, we identified that the principal risks of non-compliance with laws and regulations related to applicable Generally Accepted Accounting Practices, tax and employment compliance legislation and we considered the extent to which non-compliance might have a material effect on the financial statements. We also considered those laws and regulations that have a direct impact on the preparation of the financial statements such as the Companies Act 2006. We evaluated management's incentives and opportunities for fraudulent manipulation of the financial statements (including the risk of override of controls) and determined that the principal risks were related to: (1) posting inappropriate journal entries to manipulate financial results; (2) management bias in accounting estimates and provisions. Audit procedures performed by the engagement team included:

- Discussions throughout the year with management, including consideration of known or suspected instances of non-compliance with laws and regulations and fraud;
- Challenging assumptions and judgements made by management in determining significant accounting estimates (because of the risk of management bias);

- Understanding and evaluating changes in processes and controls because of the COVID-19 pandemic;
- Identifying and testing unusual journal entries, in particular journal entries posted with unusual account combinations, and testing all material journals;

- Challenging why certain items are excluded or included from underlying profit and review of disclosures included in the Annual Report explaining and reconciling alternative performance measures to statutory metrics.

There are inherent limitations in the audit procedures described above. We are less likely to become aware of instances of non-compliance with laws and regulations that are not closely related to events and transactions reflected in the financial statements. Also, the risk of not detecting a material misstatement due to fraud is higher than the risk of not detecting one resulting from error, as fraud may involve deliberate concealment by, for example, forgery or intentional misrepresentations, or through collusion

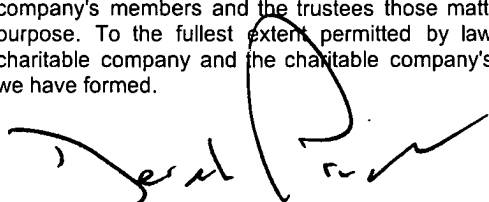
A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at [www.frc.org.uk/auditorsresponsibilities](http://www.frc.org.uk/auditorsresponsibilities). This description forms part of our Report of the Independent Auditors.



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

**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 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 the 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 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

22 September 2021

Citizens Advice Bureau ( Grangemouth &  
Bo'ness) Limited

Statement of Financial Activities  
(Incorporating an Income and Expenditure Account)  
for the Year Ended 31 March 2021

	Notes	Unrestricted fund £	Restricted funds £	31.3.21 Total funds £	31.3.20 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>					
<b>Charitable activities</b>					
Citizens Advice Bureau		264,357	-	264,357	237,529
Investment income	2	47	-	47	1,003
<b>Total</b>		264,404	-	264,404	238,532
<b>EXPENDITURE ON</b>					
<b>Charitable activities</b>					
Citizens Advice Bureau		252,389	-	252,389	216,629
<b>NET INCOME</b>		12,015	-	12,015	21,903
<b>RECONCILIATION OF FUNDS</b>					
<b>Total funds brought forward</b>		111,578	-	111,578	89,675
<b>TOTAL FUNDS CARRIED FORWARD</b>		123,593	-	123,593	111,578

The notes form part of these financial statements

Citizens Advice Bureau ( Grangemouth &  
Bo'ness) Limited

Balance Sheet  
31 March 2021

	Notes	Unrestricted fund £	Restricted funds £	31.3.21 Total funds £	31.3.20 Total funds £
<b>FIXED ASSETS</b>					
Tangible assets	8	99	-	99	117
<b>CURRENT ASSETS</b>					
Prepayments and accrued income		6,970	-	6,970	3,570
Cash at bank and in hand		118,732	-	118,732	110,345
		<u>125,702</u>	<u>-</u>	<u>125,702</u>	<u>113,915</u>
<b>CREDITORS</b>					
Amounts falling due within one year	9	(2,208)	-	(2,208)	(2,454)
<b>NET CURRENT ASSETS</b>		<u>123,494</u>	<u>-</u>	<u>123,494</u>	<u>111,461</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<u>123,593</u>	<u>-</u>	<u>123,593</u>	<u>111,578</u>
<b>NET ASSETS</b>		<u>123,593</u>	<u>-</u>	<u>123,593</u>	<u>111,578</u>
<b>FUNDS</b>	10				
Unrestricted funds				<u>123,593</u>	<u>111,578</u>
<b>TOTAL FUNDS</b>				<u>123,593</u>	<u>111,578</u>

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

The financial statements were approved by the Board of Trustees and authorised for issue on 22 September 2021 and were signed on its behalf by:

*H.R. Stewart*

H R Stewart - Trustee

*J T Lambie*

J T Lambie - Trustee

The notes form part of these financial statements

## **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 2019)', 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.

The financial statements are prepared on the assumption that the company is a going concern.

The management expectation is that COVID-19 will be a factor for some time to come, with the financial impact lasting for a number of years thereafter. This will bring a level of uncertainty to the availability and/or amount of grants available from 2022/23. In 2022/23 the management have access to unrestricted reserves. In the longer term the management will closely monitor and review income and costs on a regular basis. It should be noted that grants are normally allocated on a fixed one year term each year, and managing finances on a year to year basis is something the bureau has successfully coped with in the past.

Management therefore believe that a going concern assumption is totally justified.

### **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.

Notes to the Financial Statements - continued  
for the Year Ended 31 March 2021

**2. INVESTMENT INCOME**

	31.3.21	31.3.20
	£	£
Rents received	-	1,003
Deposit account interest	47	-
	<u>47</u>	<u>1,003</u>

**3. NET INCOME/(EXPENDITURE)**

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

	31.3.21	31.3.20
	£	£
Auditors' remuneration	840	840
Depreciation - owned assets	18	21
	<u>858</u>	<u>861</u>

**4. TRUSTEES' REMUNERATION AND BENEFITS**

There were no trustees' remuneration or other benefits for the year ended 31 March 2021 nor for the year ended 31 March 2020.

**Trustees' expenses**

There were no trustees' expenses paid for the year ended 31 March 2021 nor for the year ended 31 March 2020.

**5. STAFF COSTS**

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

	31.3.21	31.3.20
Direct charitable work	5	5
Administration	2	2
	<u>7</u>	<u>7</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 £
<b>INCOME AND ENDOWMENTS FROM</b>			
<b>Charitable activities</b>			
Citizens Advice Bureau	237,529	-	237,529
Investment income	1,003	-	1,003
<b>Total</b>	<u>238,532</u>	<u>-</u>	<u>238,532</u>

**EXPENDITURE ON**

7. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

	Unrestricted fund £	Restricted funds £	Total funds £
<b>Charitable activities</b>			
Citizens Advice Bureau	216,629	-	216,629
<b>NET INCOME</b>	21,903	-	21,903
<b>RECONCILIATION OF FUNDS</b>			
Total funds brought forward	89,675	-	89,675
<b>TOTAL FUNDS CARRIED FORWARD</b>	111,578	-	111,578

8. TANGIBLE FIXED ASSETS

	Office Equipment £	Fixtures and fittings £	Computer equipment £	Totals £
<b>COST</b>				
At 1 April 2020 and 31 March 2021	2,650	6,579	20,065	29,294
<b>DEPRECIATION</b>				
At 1 April 2020	2,650	6,462	20,065	29,177
Charge for year	-	18	-	18
At 31 March 2021	2,650	6,480	20,065	29,195
<b>NET BOOK VALUE</b>				
At 31 March 2021	-	99	-	99
At 31 March 2020	-	117	-	117

9. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.21 £	31.3.20 £
Trade creditors	-	1
Other creditors	2,208	2,453
	2,208	2,454

10. MOVEMENT IN FUNDS

	At 1.4.20 £	Net movement in funds £	At 31.3.21 £
<b>Unrestricted funds</b>			
Core activities	111,578	12,015	123,593
<b>TOTAL FUNDS</b>	<u>111,578</u>	<u>12,015</u>	<u>123,593</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
Core activities	264,404	(252,389)	12,015
<b>TOTAL FUNDS</b>	<u>264,404</u>	<u>(252,389)</u>	<u>12,015</u>

Comparatives for movement in funds

	At 1.4.19 £	Net movement in funds £	At 31.3.20 £
<b>Unrestricted funds</b>			
Core activities	89,675	21,903	111,578
<b>TOTAL FUNDS</b>	<u>89,675</u>	<u>21,903</u>	<u>111,578</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
Core activities	238,532	(216,629)	21,903
<b>TOTAL FUNDS</b>	<u>238,532</u>	<u>(216,629)</u>	<u>21,903</u>

**10. MOVEMENT IN FUNDS - continued**

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.4.19 £	Net movement in funds £	At 31.3.21 £
<b>Unrestricted funds</b>			
Core activities	89,675	33,918	123,593
<b>TOTAL FUNDS</b>	<u>89,675</u>	<u>33,918</u>	<u>123,593</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
Core activities	502,936	(469,018)	33,918
<b>TOTAL FUNDS</b>	<u>502,936</u>	<u>(469,018)</u>	<u>33,918</u>

**11. RELATED PARTY DISCLOSURES**

There were no related party transactions for the year ended 31 March 2021.

**12. FRC 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.



Citizens Advice Bureau ( Grangemouth &  
Bo'ness) Limited

Detailed Statement of Financial Activities  
for the Year Ended 31 March 2021

	31.3.21 £	31.3.20 £
<b>INCOME AND ENDOWMENTS</b>		
<b>Investment income</b>		
Rents received	-	1,003
Deposit account interest	47	-
	<u>47</u>	<u>1,003</u>
<b>Charitable activities</b>		
Falkirk Council - core funding	110,556	95,556
Grant income	153,801	141,973
	<u>264,357</u>	<u>237,529</u>
<b>Total incoming resources</b>	<u>264,404</u>	<u>238,532</u>
<b>EXPENDITURE</b>		
<b>Charitable activities</b>		
Salaries	169,326	169,633
Social security	11,453	12,341
Pensions	5,137	4,167
Rent, rates & insurance	12,891	12,760
Travelling	597	3,722
Light and heat	2,266	2,784
Telephone	1,343	959
Post, stationery & advertising	4,200	1,215
Repairs and renewals	21,177	1,388
Sundries	257	862
Staff training	2,161	1,455
Subscriptions NACAB/CAS	752	436
Publicity & information costs	758	752
Cleaning expenses	1,912	1,660
Redundancy costs	15,674	-
Fixtures and fittings	18	21
	<u>249,922</u>	<u>214,155</u>
<b>Support costs</b>		
<b>Finance</b>		
Bank charges	114	121
<b>Governance costs</b>		
Auditors' remuneration	840	840
Legal and professional	13	13
Accountancy and legal fees	1,500	1,500
	<u>2,353</u>	<u>2,353</u>
<b>Total resources expended</b>	<u>252,389</u>	<u>216,629</u>
<b>Net income</b>	<u>12,015</u>	<u>21,903</u>

This page does not form part of the statutory financial statements